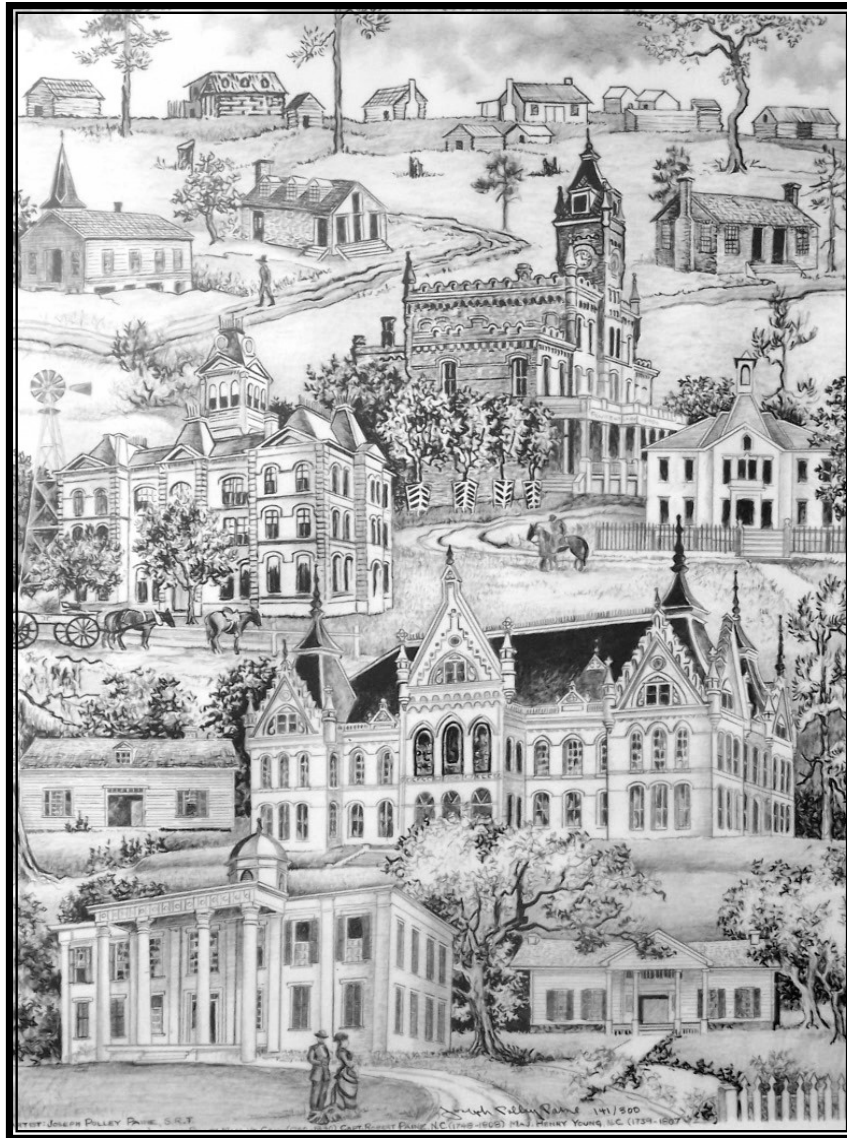


WALKER COUNTY, TEXAS



Fiscal Year 2025-2026
Annual Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

WALKER COUNTY ANNUAL BUDGET

October 1, 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

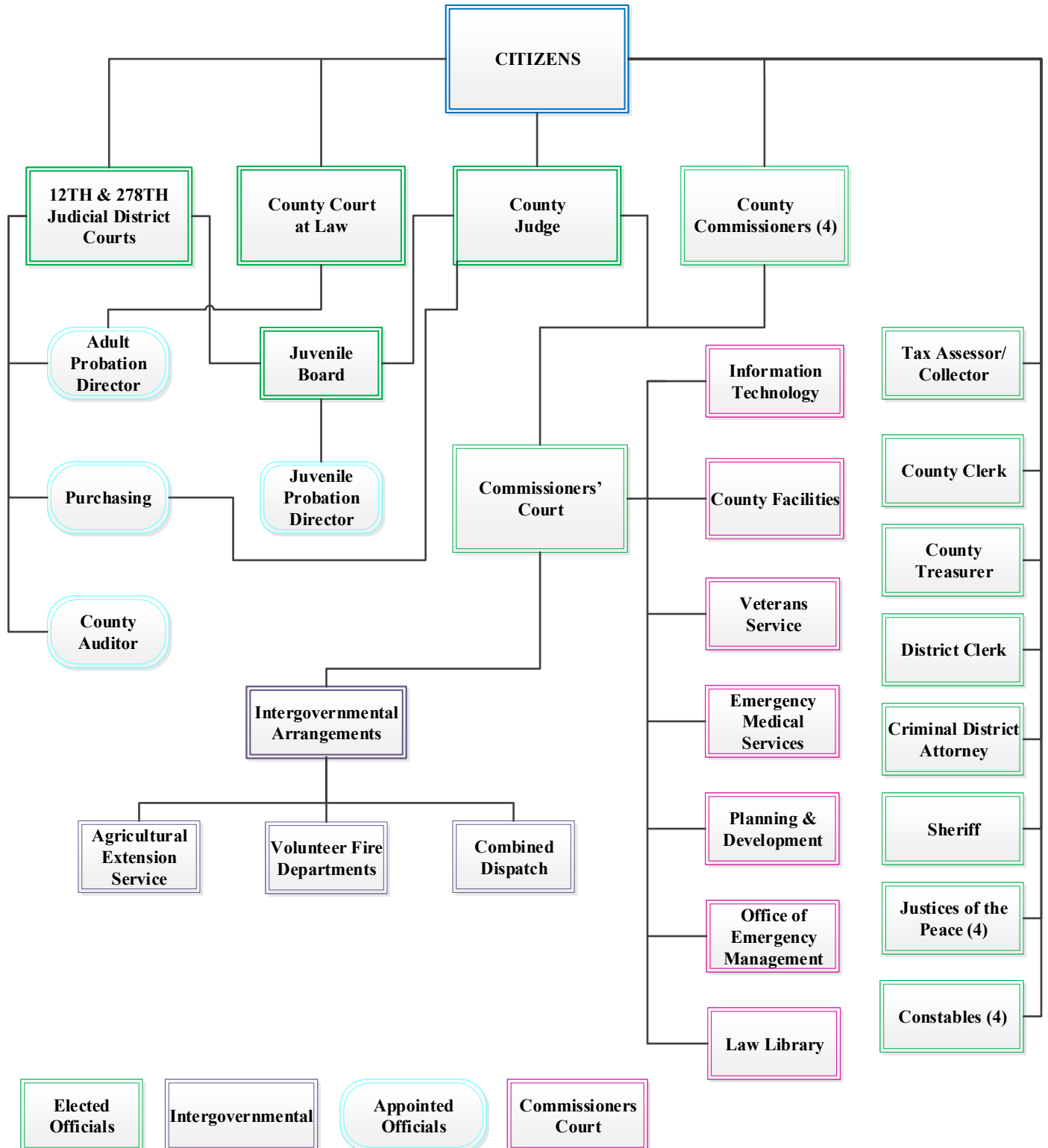
	FY 2024-2025	FY 2025-2026
Adopted Total Tax-Rate	\$0.4403	\$0.4571
Calculations Based on Certified Values		
No-New-Revenue Tax Rate	\$0.4153	\$0.4371
No-New-Revenue Maintenance and Operations Tax Rate	\$0.3993	\$0.4230
Voter Approval Tax Rate	\$0.4662	\$0.4887
Debt Rate	\$0.0195	\$0.0184

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.

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Walker County, Texas Organization



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Walker County Principal Officials

Commissioner's Court

Name

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

Office

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

Elected Officials

Name

David Moorman
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

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Walker County
Adopted Budget Fiscal Year 2025-2026
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1301 Sam Houston Avenue Room 206

Huntsville, Texas 77340

(936) 436-4948

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

Ladies and Gentlemen:

As discussed and agreed upon by the Commissioners Court, the Walker County adopted budget for the 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.

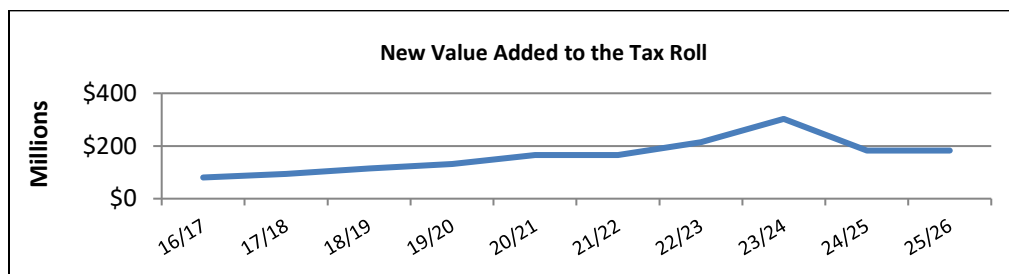
The unincorporated areas of Walker County continue to experience high levels of new lot development. There are several new major land division projects in various stages of completion within the unincorporated areas of Walker County, in addition to the hundreds of lots being developed from previous years' 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.

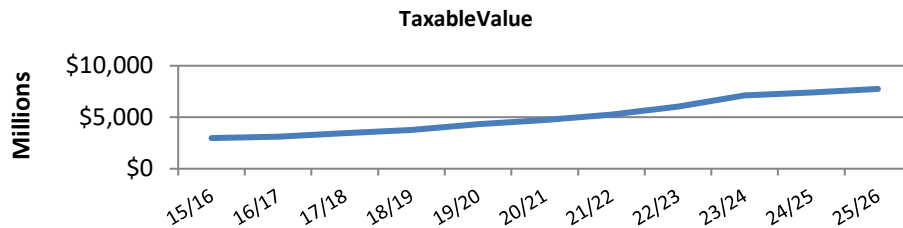
Significant items in this budget are:

- 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 D-10 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 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 adopted 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.

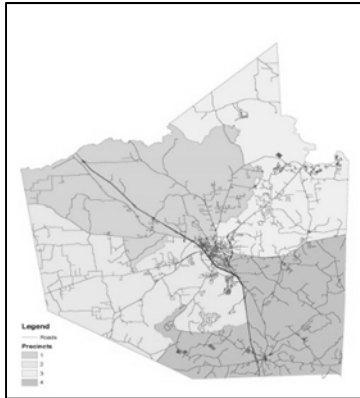
Acknowledgements: My thanks to Judge Christian and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Brandon Decker, and the other County Officials for their loyal and dedicated service to Walker County. The budget is a major project and takes the input and cooperation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

Respectfully submitted,

Patricia Allen

Patricia Allen, CPA, Walker County Auditor

Walker County



Strategic Plan

(Adopted July 17, 2023)

Executive Summary

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

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

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

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

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

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

Organizational Mission

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

Organizational Vision

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

Identified Plan Goals

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

Goal A

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

Goal A Objectives

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

Goal B

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

Goal B Objectives

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

Goal C

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

Goal C Objectives

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

Goal D

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

Goal D Objectives

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

Goal E

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

Goal E Objectives

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

Goal F

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

Goal F Objectives

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





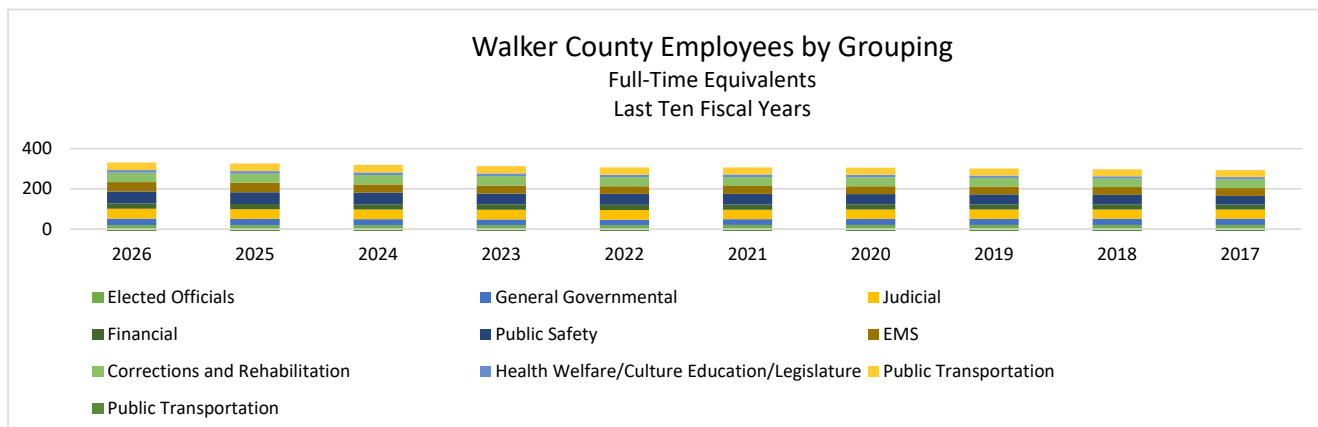
Walker County

Adopted Budget Fiscal Year 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	2026	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.

History of Texas Counties



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

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

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

About Walker County



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

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

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

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

Community Profile

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

Higher Education Institutions

Spring 2025 Enrollment

Sam Houston State University	19,225
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*Data Source: SHSU Office of Institutional Research

Educational Attainment

High School Graduate (age 25+)	36.6%
Bachelor's Degree or higher (age 25+).....	13.7%

Graduate or Professional Degree (age 25+).....5.8%

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

Labor Force

Civilian Labor Force 31,148

Employed 29,846

Unemployed..... 1,302

Unemployment Rate4.2%

*Data Source: TexasLMI

Top Ten Taxpayers

2024 Taxable Value

Entergy Texas Inc \$ 122,683,130

Entegy Transfer GC NGL Pipelines LP..... \$ 76,653,885

Grand Prix Pipeline LLC \$ 70,165,348

ONEOK Arbuckle II Pipeline LLC \$ 38,638,691

Sterling – Huntsville LLC..... \$ 35,302,190

PEP-SHSU LLC..... \$ 34,294,330

Union Pacific Railroad Co \$ 29,679,520

VB Acquisition Sub No 3 LLC..... \$ 28,798,360

Weatherford US LP..... \$ 28,753,109

American Campus Community..... \$ 27,384,460

*Data Source: Walker County Appraisal District

Population Overview



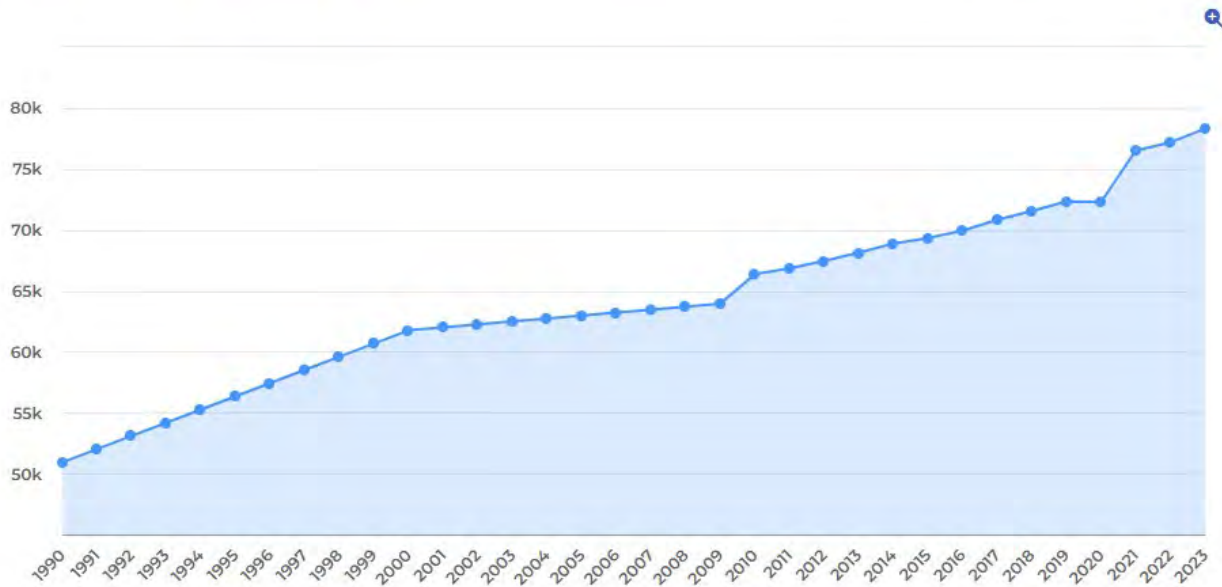
TOTAL POPULATION

78,292

▲ **1.4%**
vs. 2022

GROWTH RANK

61 out of **258** Counties in Texas



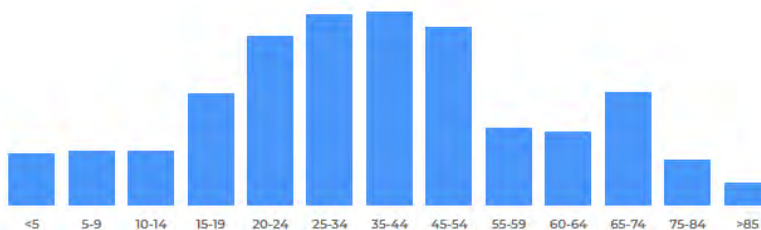
DAYTIME POPULATION

80,938

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

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

POPULATION BY AGE GROUP



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

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

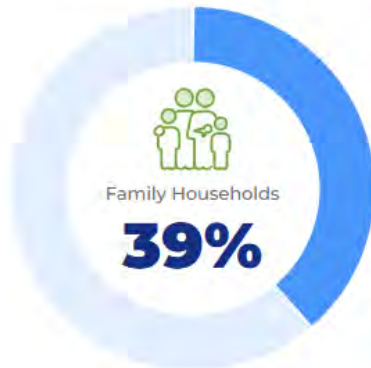
***Data Source: www.Cleargov.com**

Household Analysis

TOTAL HOUSEHOLDS

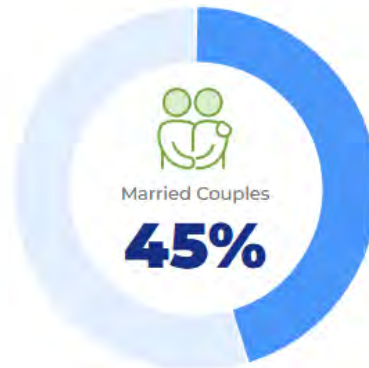
25,180

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



▼ **22%**

lower than state average



▼ **10%**

lower than state average



▲ **16%**

higher than state average



▲ **31%**

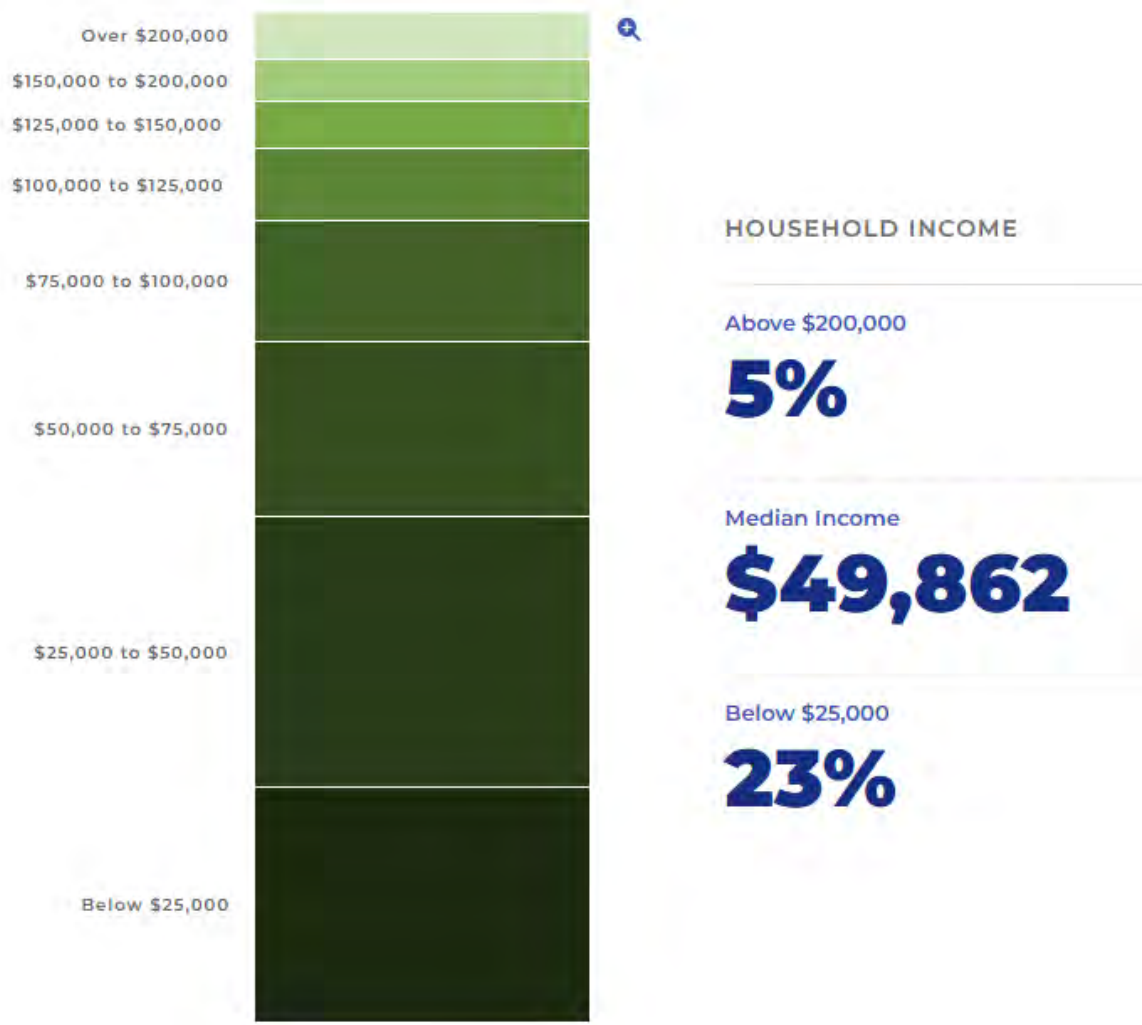
higher than state average

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

***Data Source: www.Cleargov.com**

Economic Analysis

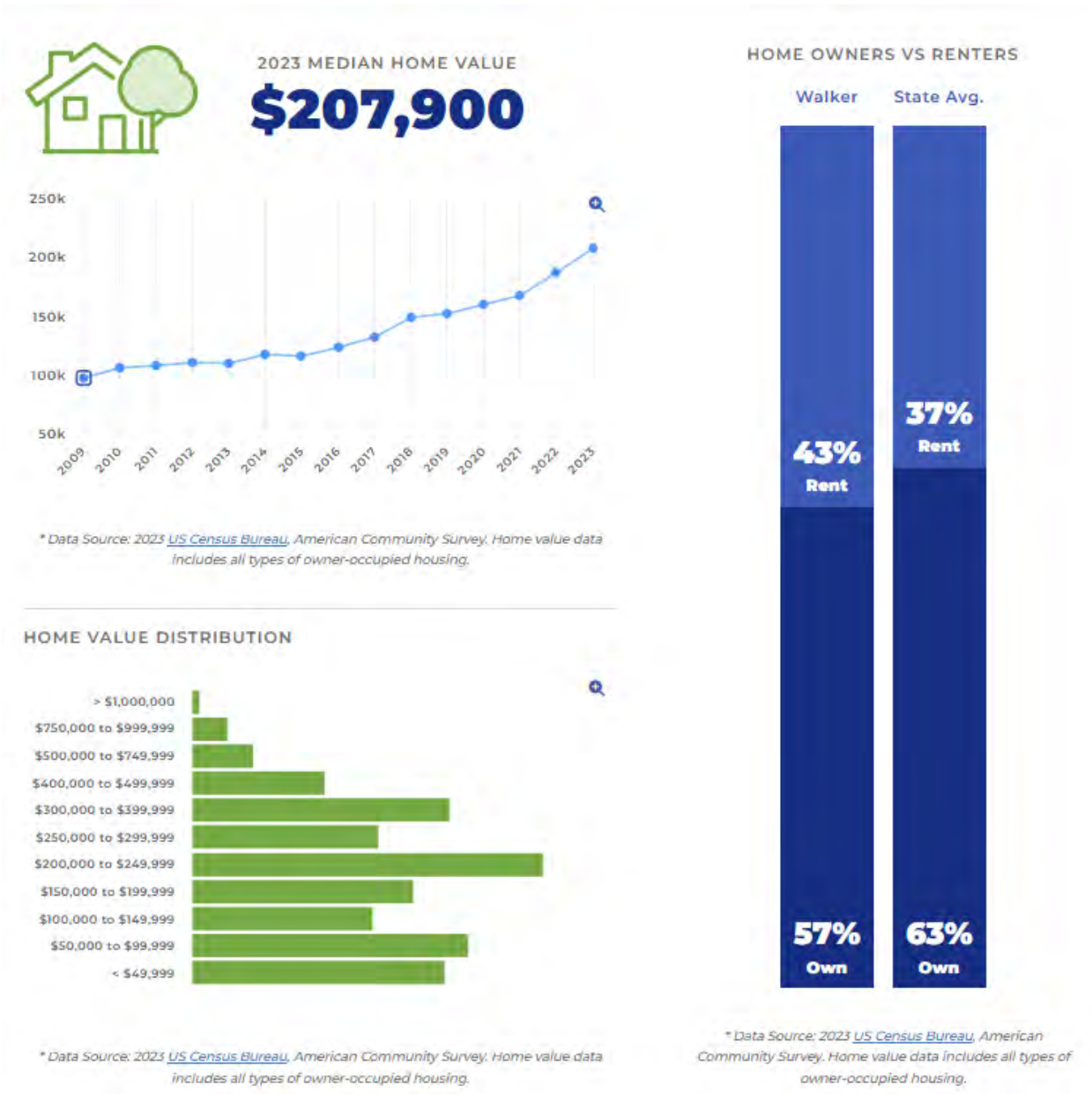
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



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

***Data Source: www.Cleargov.com**

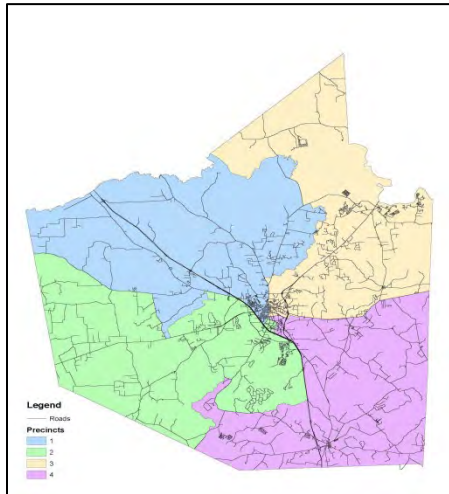
Housing Overview



*Data Source: www.Cleargov.com

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WALKER COUNTY



Budgeting and Fund Structure

Walker County Government Structure

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

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

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

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

Budget Structure/Fund Structure

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

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

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

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

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

Fund Descriptions

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

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

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

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

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

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

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

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

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

Department Descriptions Overview

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

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

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

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

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

County Judge - The Texas Constitution vests broad judicial and administrative powers in the position of County Judge, who presides over a five-member Commissioners' Court, which has budgetary and administrative authority over county government operations. The County Judge is also head of civil defense and disaster relief, county welfare and in counties with a population of under 225,000, such as Walker County, the County Judge prepares the county budget along with the County Auditor's Office. The County Judge may have judicial responsibility for certain criminal, civil and probate matters, may perform marriages and does represents the County in many administrative functions. In Walker County the County Judge does not hear criminal, civil or probate matters. The County Judge is elected to serve four year terms.

Road and Bridge Commissioners – Commissioners represent one of four precincts in the County. As members of the Commissioners Court, they exercise broad policy-making authority. They are responsible for building and maintaining county roads and bridges within the precinct. They are also responsible for providing and maintaining County buildings and facilities. Departments are set up in the Road and Bridge Fund for each of the four precincts. County Commissioners are elected to serve four year terms.

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

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

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

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

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

contract the elections office's services. The county tax assessor-collector ensures all election workers receive training before each election. The county tax assessor-collector also oversees collections of special fees imposed by the county and state on alcoholic beverage permits. In Walker County, three departments are set up in the General Fund for the Tax Assessor functional areas: Voter Registration, Elections and Vehicle Registration. The Office of Tax Assessor-Collector is an elected position serving four year terms and was created by the Texas Constitution.

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

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

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

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

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

County Auditor – The County Auditor is appointed by the District Judges for two year terms. Duties include, preparing and administering the accounting records for all county funds, auditing the records and accounts of the various county departments and verifying the validity and legality of all county expenditures. The County Auditor works with the County Judge in the budget process, and has very specific audit and reporting requirements outlined in state statutes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

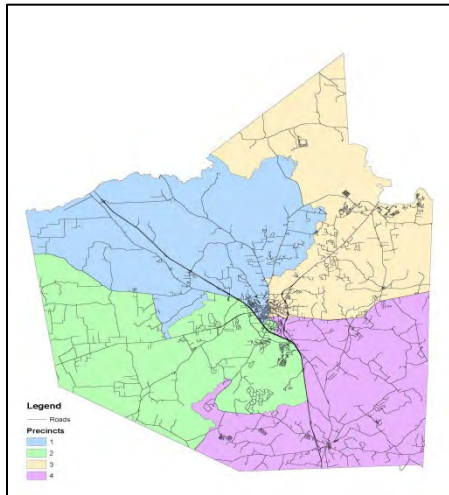
Emergency Medical Services (EMS) – Walker County provides Emergency Ambulance services to residents of Walker County. The principal revenues of the fund are charges for services and ad valorem taxes.

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

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

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

WALKER COUNTY



Basis of Budgeting

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

BASIS OF ACCOUNTING

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

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

Budget Process

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

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

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

The County Judge, budget officer of the County, presents a budget to Commissioners Court for their review to establish the funding level and supplemental requests to be included in the budget. The budget along with the full list of supplemental requests made by the elected officials and department heads are presented to Commissioners Court. Commissioner Court meetings are scheduled for elected officials and department heads to present their budget requests. Commissioners Court then prioritizes the requests within the funds available, projected revenues, projected tax revenues available at the No-New-Revenue rate, and discuss the tax rate that would be required to fund the recommended requests. This year the proposed budget was presented by the County Judge to the Commissioners Court at the No New Revenue Tax Rate plus 1 cent. This increase had been discussed in last year budget and discussed throughout this year as discussions were on-going about the need for an additional ambulance service crew in the county and an ESD (Emergency Service District) providing an EMS station in the ESD area. The Commissioners Court after hearing from the elected officials and reviewing the budget requests from the elected officials filed a budget with the County Clerk and scheduled a public hearing at the No New Revenue Tax rate plus 2 cents.

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

After Commissioner Court review and consensus of what is to be included in the proposed budget, a copy of the proposed budget is filed with the County Clerk. The Commissioners Court discusses and proposes a tax rate that will be required to fund the budget and votes on the tax rate to be proposed. Walker County filed the proposed budget on August 12, 2025. Notices are published and hearing are held as required. The Commissioners Court sets a date and place for the public hearings.

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

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

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



Budget Schedule for Fiscal Year October 1, 2025 – September 30, 2026

May 5, 2025	Budget memo and forms provided to departments
June 2, 2025	Supplemental requests due for both One-Time and On-Going Supplemental requests due for personnel additions and changes
June 2, 2025	Supplemental requests due for scheduled increases for existing contracts for subscriptions, licenses and service increases noting expiration date of current contracts
June 2, 2025	Supporting form due for 64130-Volume Licenses, 64140-Software Maintenance and Subscriptions, 68010-Purchased Services and 70000-Other Budgeted Contracts.
June 2, 2025	Supplemental requests due for costs of contracts that need to be added to the budget as a result of purchases related to ARP funds and special contingency funds
June 2, 2025	Revenue estimates due and any requests for rate changes due
June 16, 2025	Commissioners Court receives list and copies of all supplemental requests submitted by departments
June 2-30, 2025	Commissioners Court to discuss goals and priority for funding Department/Elected Officials Presentations to Commissioners Court
June 16, 2025	Narrative Forms due that includes department description, goals, and performance measures
July 1-31, 2025	Budget Workshop: Commissioners Court receives budget workbook with County Judge recommendations and revenue estimates for the upcoming year. Commissioners Court begins selection of supplemental requests to be included in the budget that will be filed with the County Clerk. Discussion of the tax rate to be proposed to fund the budget to be filed. Set the Public Hearing and Tax Rate hearing date(s)
August 15, 2025	Last date to file the budget with the County Clerk
After August 15 th	Discussion of changes to the filed budget Hold public hearing Adoption of budget and tax rate
September 30, 2025	Last date to adopt budget

Budgetary Controls and the Budget Amendment Process

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

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

Example:

Fund – General Fund

Function – Public Safety

Department – Sheriff

Expenditure Category – Operations

Line Item – Fuel

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

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

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

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

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

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

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

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

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

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

Salaries/Other Pay/Benefits Category

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

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

Operations Category

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

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

Capital

There shall be no transfers made for the purpose of purchasing capital items without a formal budget amendment approved by Commissioners Court.

Additions or replacements to the fleet or purchase or replacement of capital items (cost> \$5,000) shall not occur unless the capital purchase was approved in the budget process or with specific approval of a budget amendment by the Commissioners Court.

Centralized Costs/Non-departmental Costs

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

One-Time Allocations

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

Intergovernmental Services/Contracts

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

Transfers

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

Projects

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

Debt

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

Capital Projects Budget and Long Range Planning Project Budget

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

Unplanned Revenues

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

Contingency

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

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

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



Budget Summary

Fiscal Year 2025-2026 Adopted 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

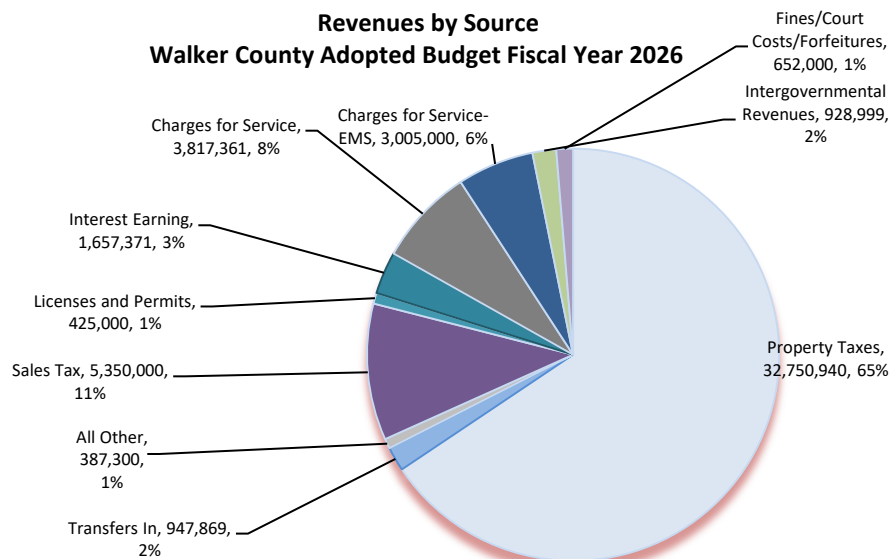
101 General Fund	\$	12,347,509	\$	30,410,299	\$	29,336,162	\$	13,421,646
105 Projects Fund	\$	6,022,071		933,262		1,499,683		5,455,650
115 General Capital Projects Fund	\$	5,754,896		311,263		286,217		5,779,942
185 Healthy County Initiative	\$	17,879		2,236		4,250		15,865
192 Debt Service Fund	\$	344,831		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

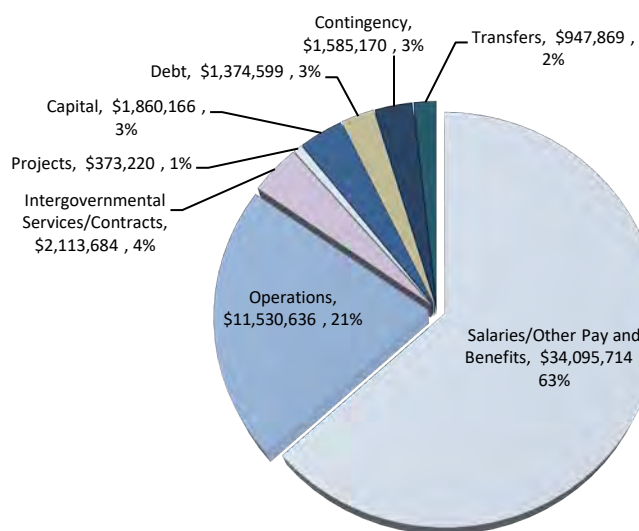


Walker County Adopted Budget For the Fiscal Year 2025-2026 All Funds Summary

	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 Adopted 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. Beginning on page D-10, a detail of the one-time allocations for FY 2026 is shown.

The other funds listed below do not have minimum fund balance policies and funds are budgeted as they become available. The fund balances of these funds are either committed or restricted for the purpose of the fund. 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.

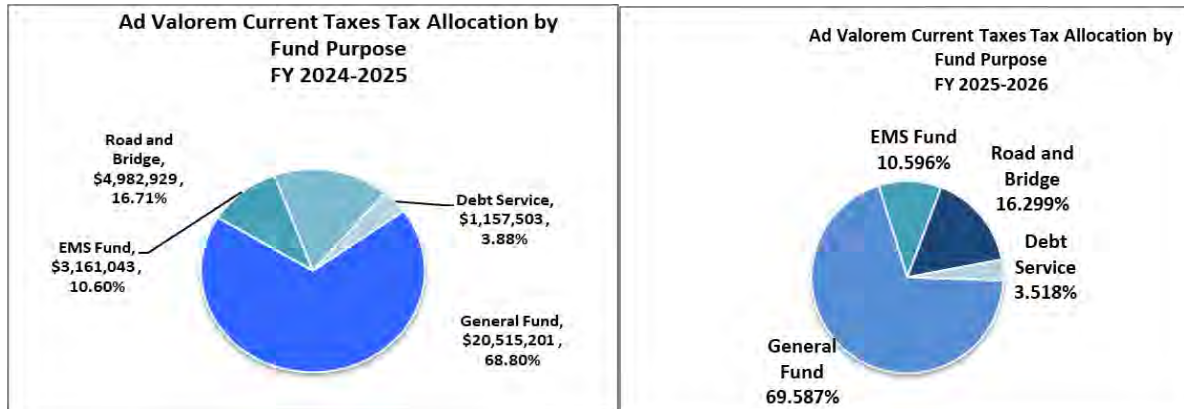
Property Taxes

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

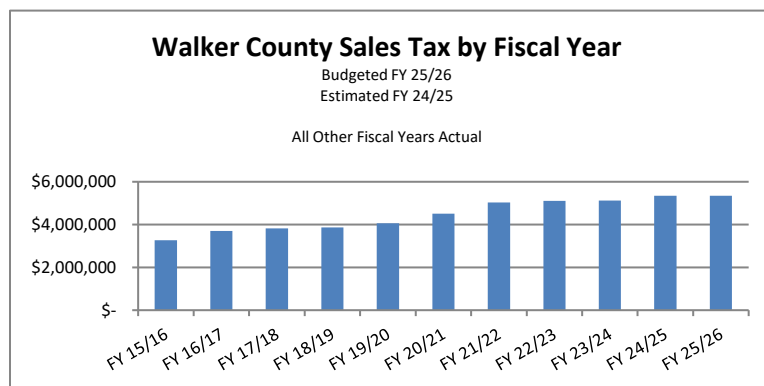
revenues, and property tax penalties and interest accounts for another .74% of revenues. Property tax collections remain stable in the 97.8% to 99% range for current and delinquent collections combined. The FY 2026 budget is projected based on an approximate 97.2% collection rate for the combined current 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.

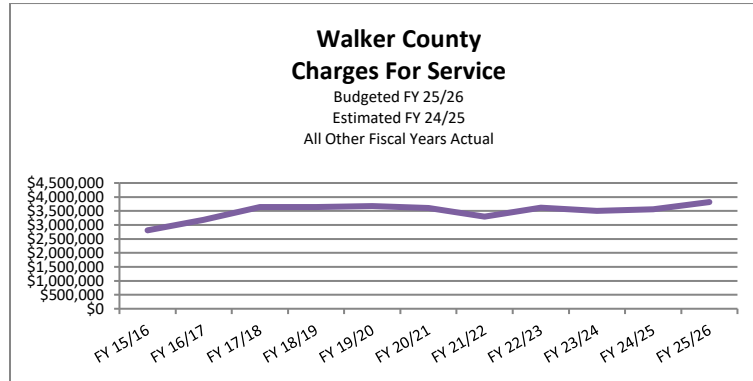
Sales Tax

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.



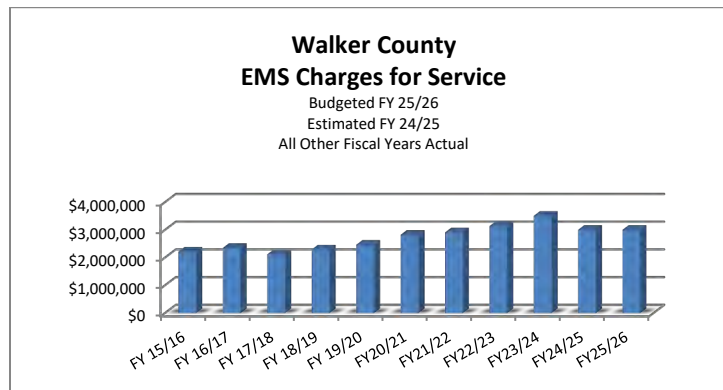
Charges for Service

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.

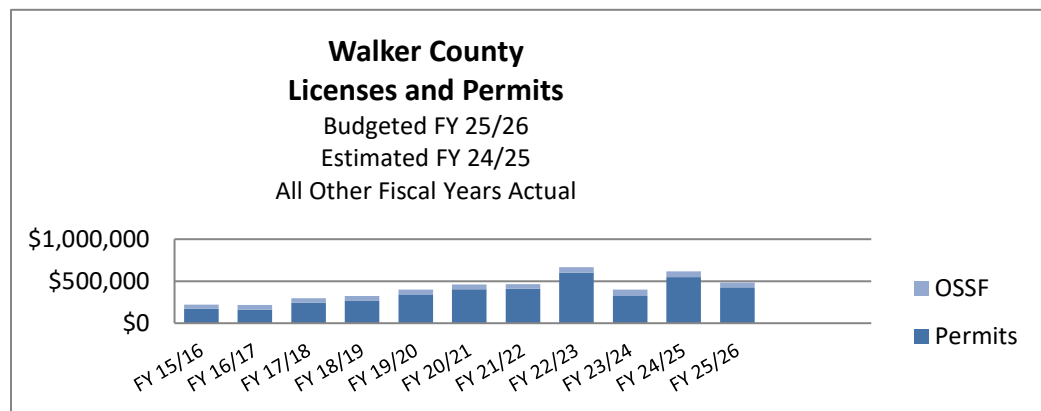
Forfeiture amounts received by law enforcement agencies such as the Sheriff's and the District of Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and their expenditure is subject to statutory spending guidelines.

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

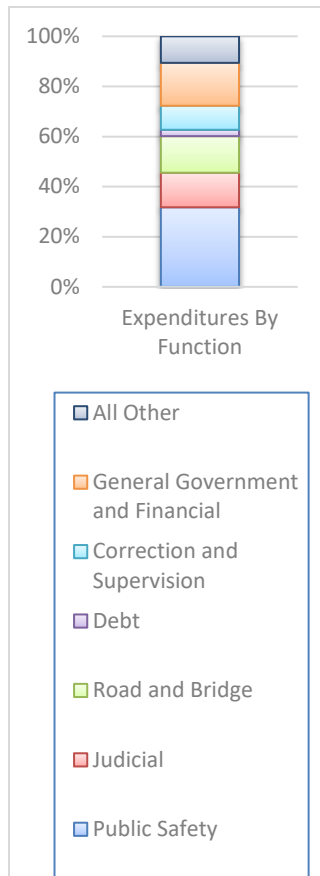
Revenues budgeted in these areas total \$ 485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



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.

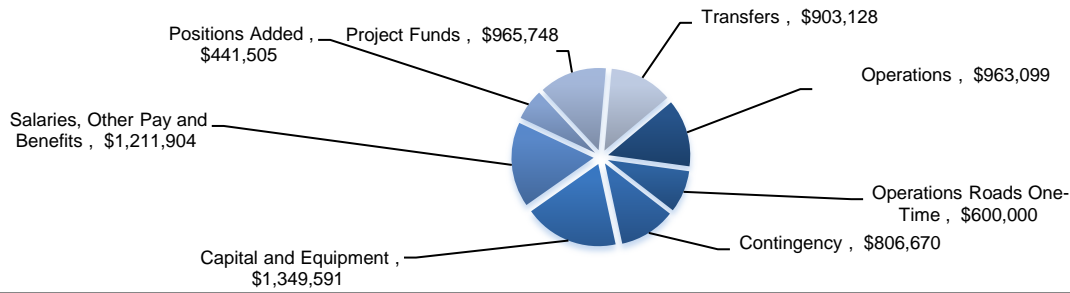
This increase includes funds for updating the pay plan adopted in FY 2023 that increased the salaries of county personnel to be competitive with local and surrounding jurisdictions. Position changes from the prior budget include, an IT Network Administrator, IT Help Desk position, a part time Assistant 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
Adopted Budget Fiscal Year 2025-2026
Summary of Changes to Prior Year Base Budget



Supplemental Requests
For the Fiscal Year 2025-2026

<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>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
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.

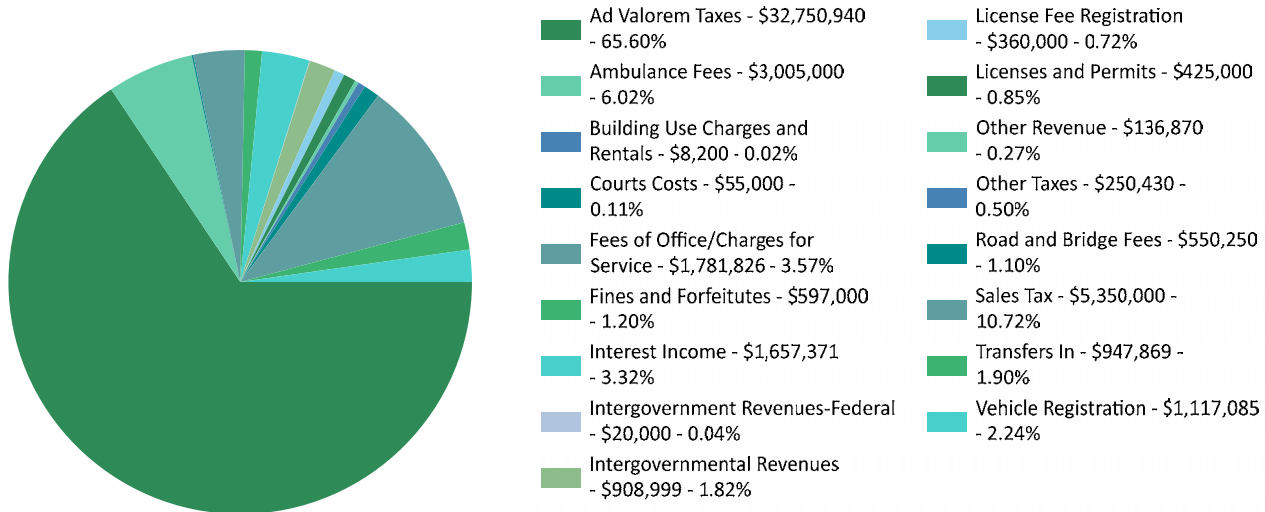
Budgeted Capital Expenditures		
41010-Sheriff	Sheriff Office Vehicles(5) Replacement	\$389,984
44030-Constable Precinct 3	Constable Vehicle/Equipment Replacement	\$90,362
46100-Emergency Medical Services	Ambulance(2) Replacement	\$573,777
46100-Emergency Medical Services	Capital Equipment for ambulances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

All Funds Revenues Summary by Source



Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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All Funds Revenues by Source



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
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Sales Tax

40400-Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
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Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
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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
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Licenses and Permits

41020-Licenses and Permits	325,091	425,000	425,000	550,000	425,000
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Licenses and Permits	325,091	425,000	425,000	550,000	425,000
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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

All Funds Revenues Summary by Source



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

All Funds Revenues Summary by Source



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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 from Collection 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					
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

All Funds Revenues Summary by Source



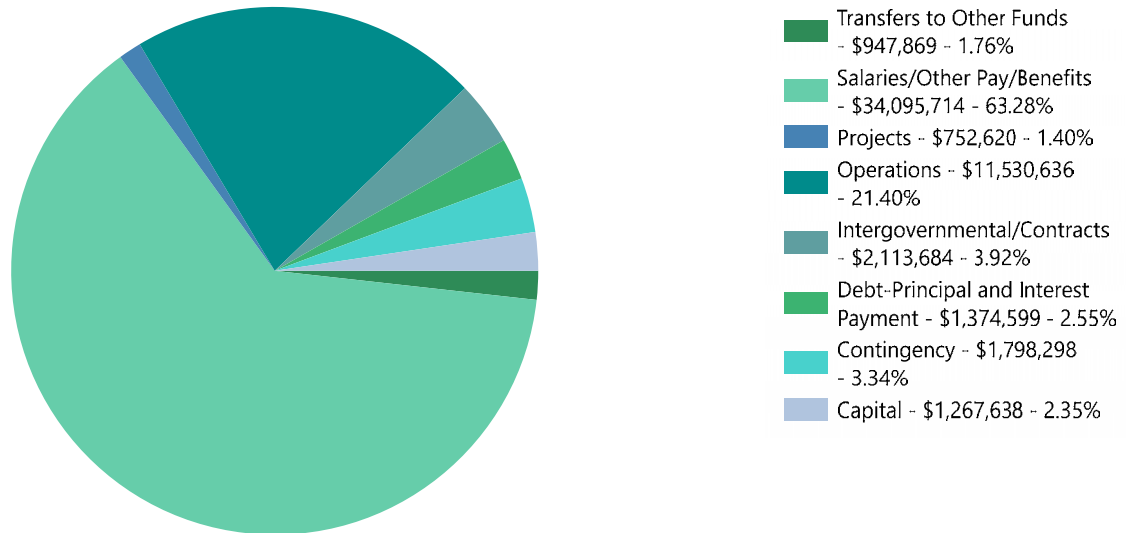
	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
47603-JP #3 Fines	32,354	31,000	31,000	36,886	32,000
47604-JP #4 Fines	88,999	75,000	75,000	121,951	90,000
47606-License and Weight Fines	145,284	150,000	150,000	113,570	125,000
47610-County Court 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
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
Transfers 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
Transfers 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



Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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All Funds Expenditures by Object



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

All Funds Expenditures Summary by Object Code



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

All Funds Expenditures Summary by Object Code



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

All Funds Expenditures Summary by Object Code



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

All Funds Expenditures Summary by Object Code



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

All Funds Expenditures Summary by Object Code



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

All Funds Expenditures Summary by Object Code



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

All Funds Expenditures Summary by Object Code



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



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:



Budget Summary


	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2025-2026 Adopted Budget				
*Including Projects Fund				
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

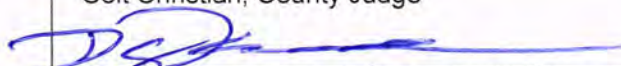
- SECTION 3: General Projects, General Capital Projects, Capital Projects, and Long-Range Planning Fund budgets, proceeds from debt issue, equipment replacements, contingency funds, and other projects and expenditures funded in prior budgets in the listed funds remain allocated until completion of the 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.

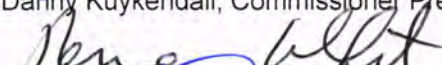
Order 2025-92 APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026

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


WALKER COUNTY TEXAS


Colt Christian, County Judge

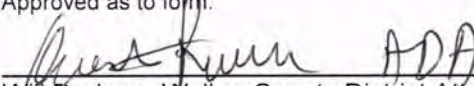

Danny Kuykendall, Commissioner Precinct 1


Ronnie White, Commissioner Precinct 2


Bill Daugeette, Jr., Commissioner Precinct 3


Brandon Decker, Commissioner Precinct 4

Approved as to form:

 ADA
Will Durham, Walker County District Attorney



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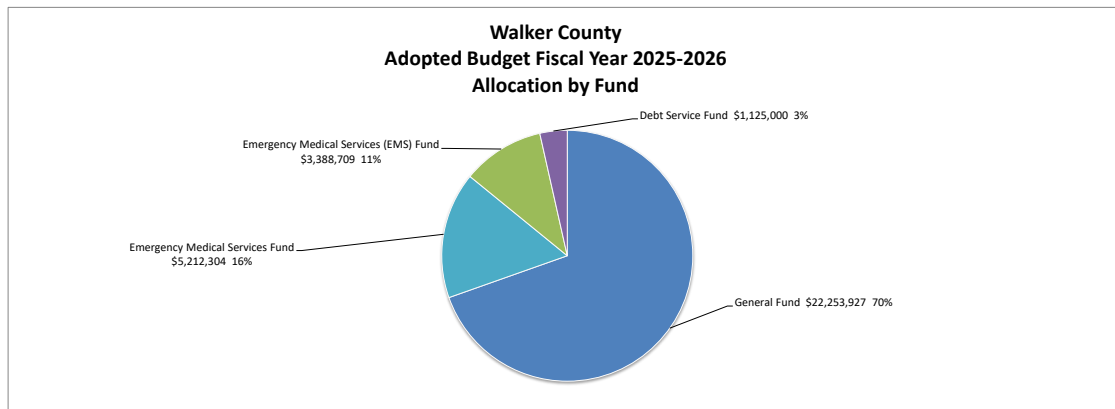


Ad Valorem History

Levy at January 1

Budget Year	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





WALKER COUNTY

Adopted 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
	Residential Property	Commercial Property	Agricultural &Open Acreage		Property Total
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

ORDER NO. 2025-93
AN ORDER ADOPTING THE TAX RATE AND LEVYING TAXES FOR WALKER COUNTY,
TEXAS FOR THE 2025-2026 FISCAL YEAR TAXATION IN THE COUNTY; AND PROVIDING
FOR THE EFFECTIVE DATE HEREOF.

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

SECTION 1: There is levied and assessed and shall be collected for the 2025-2026 fiscal year ending September 30, 2026, an ad valorem tax of NO AND 45.71/100 (\$0.4571) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed taxable value of property located within the county limits of Walker County, Texas, on January 1, 2025, made taxable by law, which when collected, shall be apportioned among funds and departments of the county government of Walker County for these purposes:

Maintenance & Operations	\$ 0.4387
General Fund, Road & Bridge Fund, Emergency Medical Services Fund	
Debt Service for Payment of General Obligation Indebtedness	<u>0.0184</u>
	\$ 0.4571

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

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


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

SECTION 5: THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.6 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$20.00.

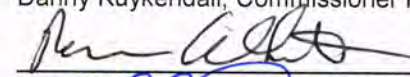
SECTION 6: This order shall take effect from and after its passage by Commissioners Court.

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

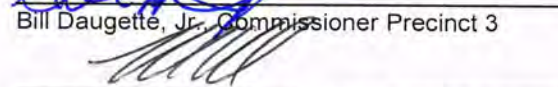
WALKER COUNTY TEXAS

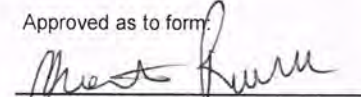


Colt Christian, County Judge


Danny Kuykendall, Commissioner Precinct 1


Ronnie White, Commissioner Precinct 2


Bill Daugeette, Jr., Commissioner Precinct 3

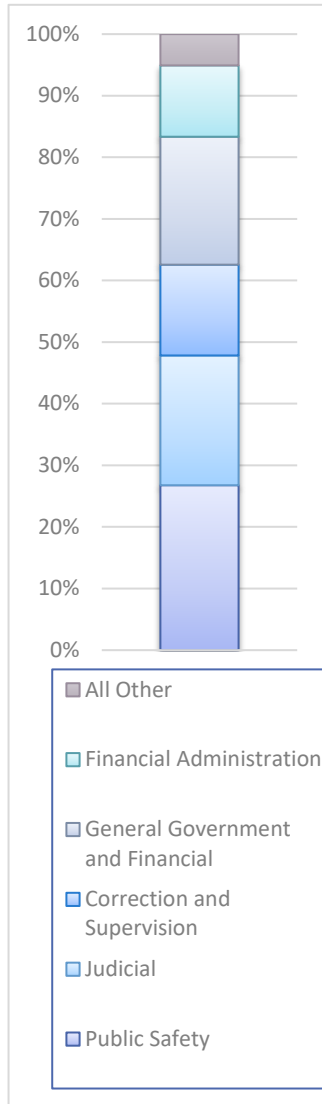

Brandon Decker, Commissioner Precinct 4

Approved as to form:
 
Will Durham, Walker County District Attorney



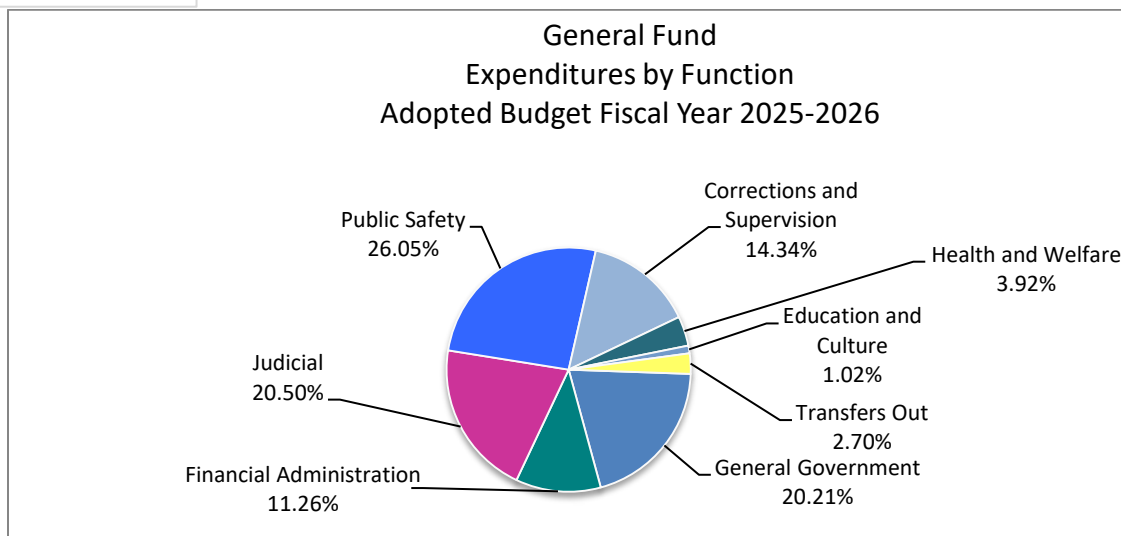


GENERAL FUND BUDGET SUMMARY



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

General Government	\$ 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
	<u>\$ 35,165,903</u>



Fund Balance

Fund Balance is the difference between current financial assets and current liabilities reported in a governmental funds financial statement. In governmental funds, only current assets and current liabilities are reported in the financial statements. This means that fund balance is often considered more of a measure of liquidity, than a measure of net worth. Fund balance is the excess of revenues over expenditures over a period of time. In the budget cycle, the beginning fund balance is the amount available from prior years for allocation and expenditure in the current budget and the estimated ending fund balance is the amount that is estimated to be available for allocation in subsequent years. At the time of budget adoption, the actual beginning fund balance is not known, but is estimated as part of the budget process. An adequate fund balance is necessary to pay expenditures caused by unforeseen emergencies, for shortfalls in revenues and to eliminate short term borrowing. In accordance with Walker County's Financial and Budget Policies, the minimum desired fund balance for the General Fund is 16.67% with a goal set for the fund balance to be in the two to three months range (25% range). The budgeted fund balance at the end of FY 2026 is 32.3%.

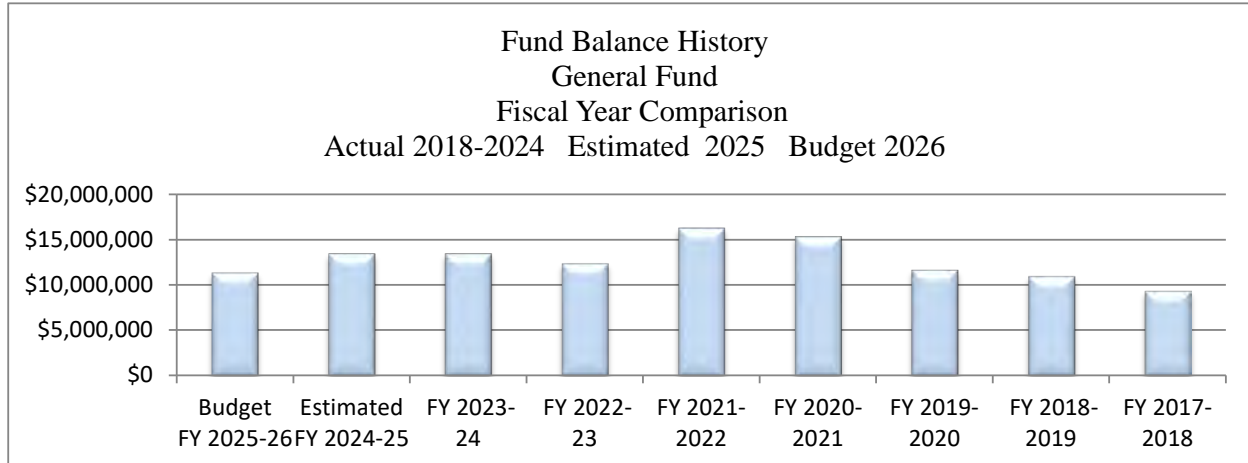
The fund balance of the General Fund is estimated to decrease by \$2,103,086 during FY 2026. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Items included in the budget that are funded from the fund balance includes a transfer of \$600,000 to the Road and Bridge Fund for road improvements, a contingency of \$500,000 in the General Fund, and funding for replacement of vehicles and equipment.

Beginning Balance October 1, 2025	\$	13,444,644
Sources of Funds		
Property Taxes-Current	\$	22,253,927
Property Taxes-Delinquent/P&I	\$	380,000
Property Taxes Penalties and Interest	\$	350,000
Sales Tax	\$	5,350,000
Other Taxes	\$	250,430
Licenses and Permits	\$	425,000
Intergovernmental Revenues	\$	667,499
Charges for Services/Fees of Office	\$	2,435,961
Fines/Court Costs and Forfeitures	\$	80,000
Charges for Services-EMS	\$	-
Other Revenues	\$	70,000
Interest Earnings	\$	800,000
Total Revenues	\$	33,062,817
Transfers In	\$	-
Total Sources of Funds	\$	33,062,817
Available Funds	\$	46,507,461
Uses of Funds		
Salaries/Other Pay and Benefits	\$	24,372,356
Operations	\$	6,126,478
Intergovernmental Services and Contracts	\$	2,113,684
Projects	\$	-
Capital	\$	480,346
Debt	\$	-
Contingency	\$	1,125,170
Total Operating Expenditures	\$	34,218,034
Transfers Out	\$	644,741
Transfer to General Capital Projects Fund	\$	303,128
Total Uses of Funds	\$	35,165,903
Ending Fund Balance	\$	11,341,558

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

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

The following summary shows the fund balance by year. Historically, the actual fund balance at the end of a budget year will exceed the budgeted fund balance due to expenditures coming in less than budget, often in the salaries and benefits categories due to vacancies and turnover, other expenditures coming in under budget and revenues exceeding the budget. In the expenditure section of this document, a listing of expenditure additions to the FY 2026 budget year budget is shown.



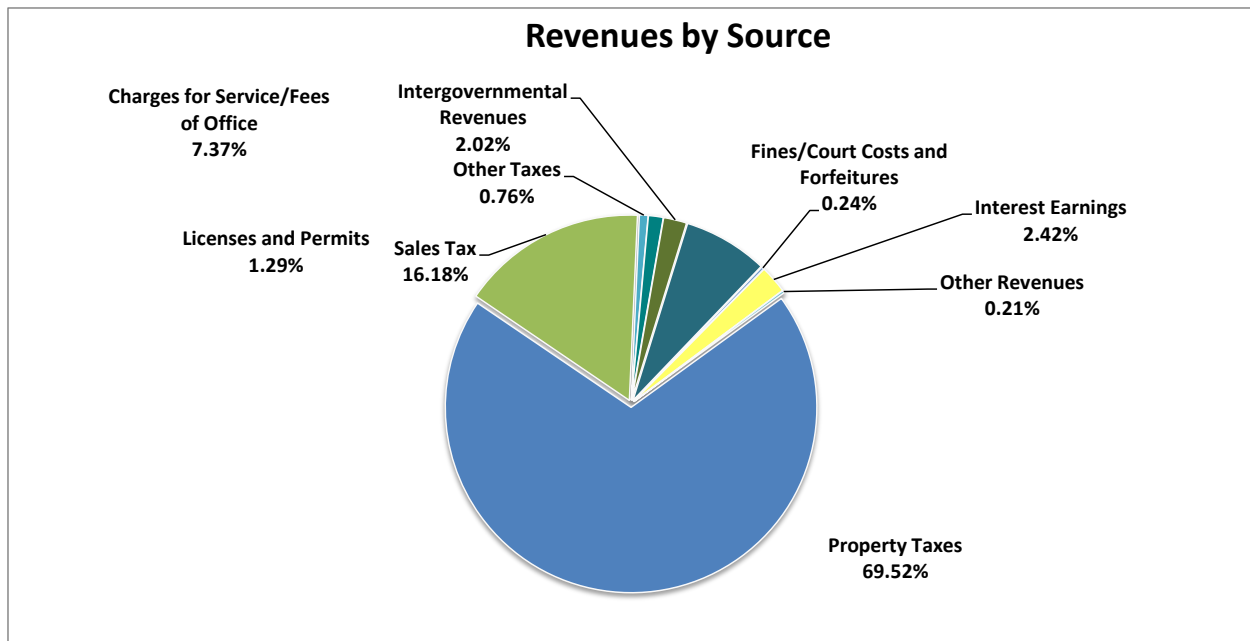
Budget FY 2025-26	Estimated FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
\$ 11,341,558	\$ 13,444,644	\$ 13,421,646	\$ 12,346,834	\$ 16,261,628	\$ 15,353,557	\$ 11,645,297	\$ 10,957,108	\$ 9,332,267

Walker County General Fund Summary- Revenues

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
	<u>\$ 33,062,817</u>

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

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



Property Taxes

Revenues from property taxes account for 69.52% of the General Fund revenues. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current ownership information of the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinquent taxes.

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

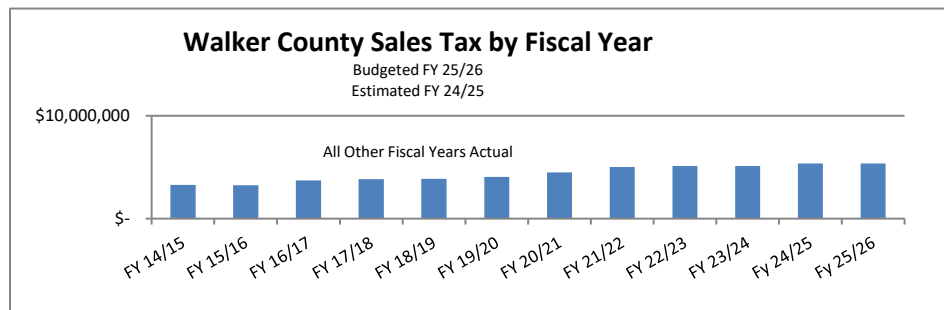
Property taxes are assessed each year based on the property values at January 1st of each year. Property tax collections remain stable in the 97.8% to 99% range for current and delinquent collections combined. The FY 2025 budget is projected based on an approximate 97.21% collection rate for the combined current and delinquent tax collections. In the FY 2026 budget, new growth accounted for \$802,918 of additional revenues from current property taxes.

Senate Bill 2 passed by the Texas legislature establishes the process that taxing entities in Texas must follow to adopt a tax rate. With Senate Bill 2, two rates are calculated named the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate. In a non-disaster declared year, if the rate to be adopted is proposed to be more than 3.5%, an election is automatically required. Walker County used the 3.5% not to exceed rate in its FY 25 calculation. The No-New-Revenue Rate calculation generally provides the same tax revenue to the taxing entity for property that was on the tax roll in both years. For the taxing entity, this calculated rate will decrease as appraised values on the property that was on the tax roll for both years increase. In FY 2025, Walker County adopted a tax rate that is \$0.025 (2.5 cents) greater than the calculated No-New-

Revenue Rate. The purpose of this increase is to fund services to Walker County residents. Approximately 2 cents of the 2.5 rate increase is to fund increases in costs in Emergency Medical Services (EMS), adding a new crew to better serve an outlying area in Walker County, and a pay increase for retaining and recruiting paramedics. An additional purpose is to fund a pay increases for county employees and cover increases in other operating costs.

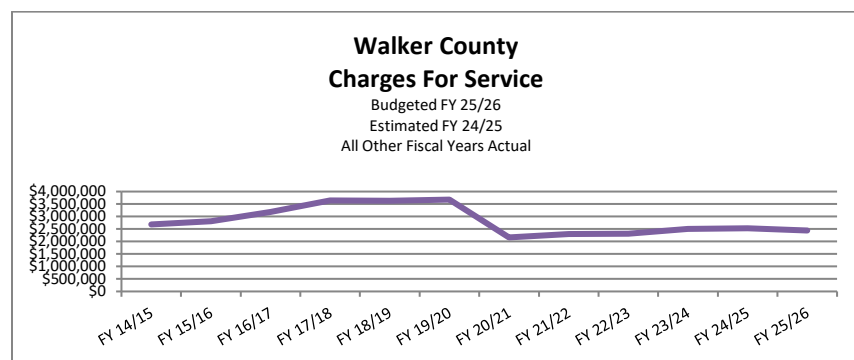
Sales Tax

Walker County has a ½ cent tax rate, adopted by the voters in 2002. The sales tax revenue is used to reduce the property tax rate. Sales tax accounts for 16.18% of revenues of the General Fund. Sales tax collections estimates are generally based on collection patterns in the last several years. Current sales tax collections are slightly ahead last year collections at the time the budget was adopted resulting in a conservative estimate of revenues for sales tax in the FY 2026 budget, the same budget as was budgeted for FY 2025.



Charges for Service

Charges for Service, the third largest revenue grouping, accounts for 7.37% of revenues of the General Fund. Vehicle Registration Fees shows an increase. Fees of office associated with the judicial system are included in this category as well as fees for the service of papers by law enforcement. License registration fees, vehicle registration commissions, certificates of title, coin phone charges at the County Jail, and charges to the hospital district for services provided at the jail are also included.

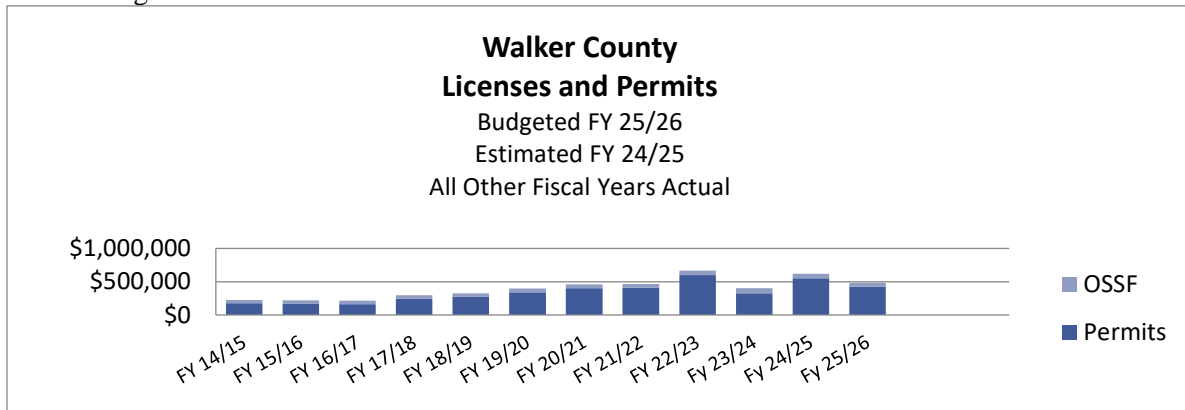


Intergovernmental Revenues

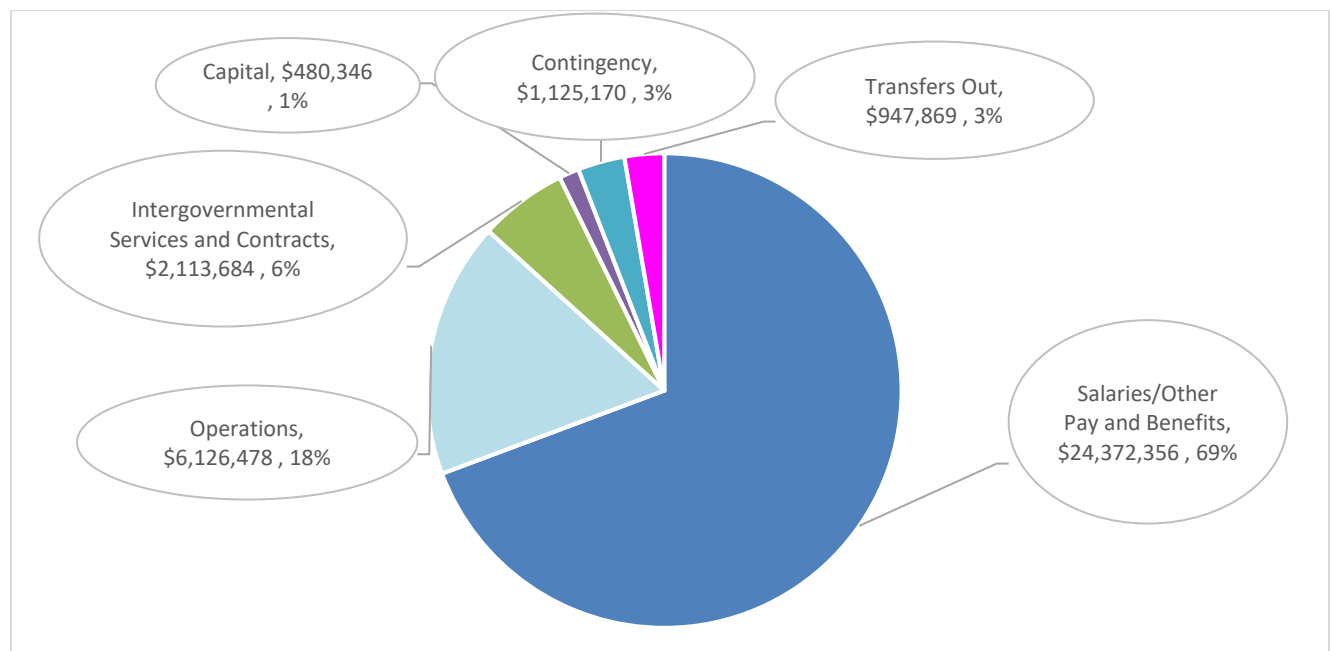
For the FY 2026, revenues expected in this group total \$667,499. Sources include monies from the State to supplement the salary of the Court at Law Judge, monies from other Counties for participation in the operating costs of the District Judges housed in Walker County, that serve not only Walker County, but also several surrounding counties. The County receives funds for indigent defense from the State, in the General Fund. New Waverly ISD has contracted with Walker County for many years to provide law enforcement services.

Licenses and Permits

Revenues budgeted in this area total \$490,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals. The current fee schedule also includes fees for map production and solid waste permitting; however these service categories have an extremely low volume due to limited requests for service. Walker County growth of revenues in permits the last several years fluctuated based on the timing of the projects. FY 22/23 was the peak year in the last several years. Currently, numerous projects are in various stages.

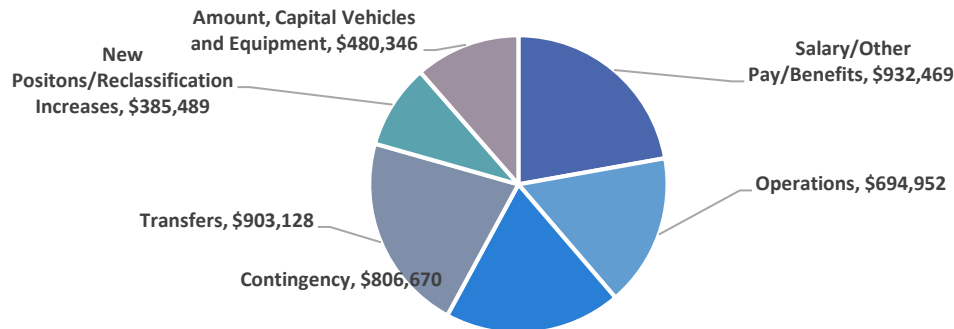


Walker County General Fund Summary- Expenditures Expenditures by Category Fiscal Year 2026



	FY Net Changes from Prior Year Budget General Fund	
Last Year Budget	\$ 32,947,309	The General Fund expenditure budget for the Fiscal Year October 1, 2025 to September 30, 2026 is \$35,165,903. This compares to \$32,947,309 for the prior year, a \$2,218,594 change, a 6.7% increase. Increase in the FY 2025 budget include a 2.5% plus \$513 pay increases for employees, operational increases, and capital and equipment purchases.
Reduction for One-time Last Year	\$ (1,984,460)	
On-Going Allocation net change this year	\$ 2,099,128	
One-Time Allocations this year	\$ 2,103,926	
Total Expenditures Budget	\$ 35,165,903	The starting point for the budget each year is the base budget for the prior year, defined as last year's total budget less one time expenditures that were included in that budget. The changes are detailed in the below chart .

Walker County
Adopted Budget Fiscal Year 2025-2026
Summary of changes to Prior Year Base Budget



<i>Details of Changes from Prior Year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
<u>County Wide</u>			
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	
<u>15020/15030-IT Operations</u>			
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>Details 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>Details 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>Details 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

Capital expenditures defined in the context of this budget include assets that have a cost of \$5,000 or more, have a useful life of over one year and are not a component replacement part. Included in this year's General Fund budget is \$480,346. Allocations that meet the capitalization criteria are included in the list presented below. Vehicle replacement generally results in lower maintenance costs, which help to offset the increasing maintenance and repair costs of the fleet as the other vehicles get older.

Budgeted Capital Expenditures		
41010-Sheriff	Sheriff Office Vehicles(5) Replacement	\$389,984
44030-Constable Precinct 3	Constable Vehicle/Equipment Replacement	\$90,362
	Total	\$480,346



Walker County
 Adopted 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
<u>JUDICIAL</u>					
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



Walker County
 Adopted 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
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
<u>PUBLIC SAFETY</u>					
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
<u>CORRECTION AND SUPERVISION</u>					
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
<u>HEALTH AND WELFARE</u>					
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
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
	\$ 59,000	\$ 87,500	\$ 87,500	\$ 87,500	\$ 161,230
<u>EDUCATION AND CULTURE</u>					
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	\$ 28,357,267	\$ 32,302,568	\$ 32,657,220	\$ 31,571,361	\$ 34,218,034
<u>TRANSFERS</u>					
Transfer to Projects Fund	\$ 319,154	\$ -	\$ -	\$ -	\$ 90,000
Transfer to Long-Range Planning Fund	\$ -	\$ -	\$ -	\$ -	\$ 213,128
Transfer to Road and Bridge Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfers-Other Funds	\$ 59,741	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741



Walker County
Adopted 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	
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%

General Fund Detail Revenues by Department



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

General Fund Detail Revenues by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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

General Fund Detail Revenues by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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

General Fund Detail Revenues by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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
33040-Justice of Peace Precinct 4					

General Fund Detail Revenues by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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
44030-Constable Precinct 3					
43010-Fees of Office/Charges for Service	38	0	0	25	0

General Fund Detail Revenues by Department



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

General Fund Budget by Department and Category



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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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
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

General Fund Budget by Department and Category



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

General Fund Budget by Department and Category



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

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

General Fund Budget by Department and Category



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

General Fund Budget by Department and Category



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

General Fund Budget by Department and Category



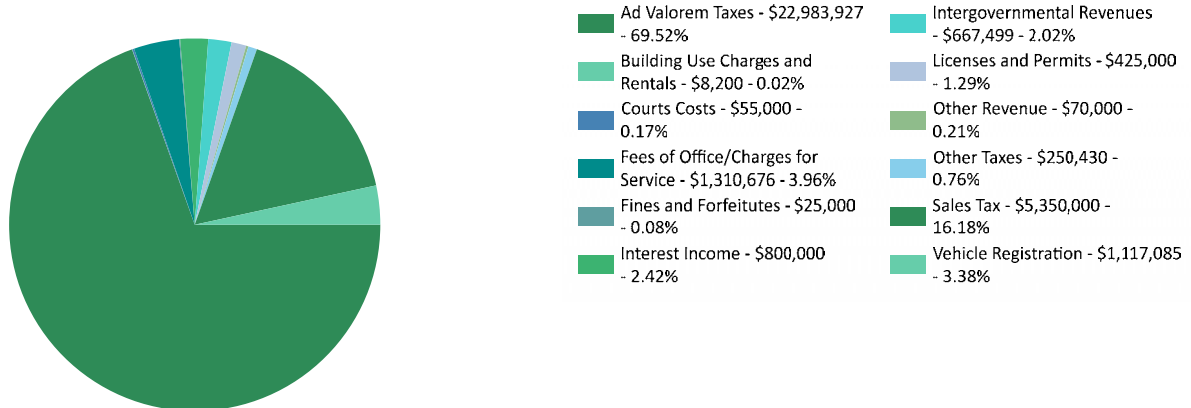
	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
Department Total	11,117	14,476	14,476	14,476	14,476
69940-Health and Human Services - Governmental/Services Contracts					
Intergovernmental/Contracts	59,000	87,500	87,500	87,500	161,230
Department 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 Revenues Summary by Source



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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General Fund Revenues by Source



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
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Sales Tax

40400-Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
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Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
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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
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Licenses and Permits

41020-Licenses and Permits	325,091	425,000	425,000	550,000	425,000
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Licenses and Permits	325,091	425,000	425,000	550,000	425,000
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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

General Fund Detail Revenues Summary by Source



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

General Fund Detail Revenues Summary by Source



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

General Fund Detail Expenditures Summary by Object



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



Walker County

General Fund

Adopted Budget Fiscal Year 2025-2026

15010-County Judge

County Judge

Colt Christian

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2025

Managing assets, resources and technology

- ✓ Created a social media page to better communicate information to citizens
- ✓ Partnership with SHSU Horticulture Department students for Courthouse beautification

Planning for current and future growth and development

- ✓ Worked with Texas Department of Criminal Justice to obtain land for a future Justice Center in Walker County
- ✓ Entered partnership with Walker County Economic Development Corporation

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

- ✓ Partnership with SHSU to have student interns participate with multiple departments within the County

Initiatives for FY 2026

Planning for current and future growth and development

- Enter into Phase 1 for the new Justice Center
- Continue to plan and prepare for future growth

Consistent, efficient, and effective services

- Work with Commissioners Court to streamline Planning and Development processes
- Continue to increase community engagement



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

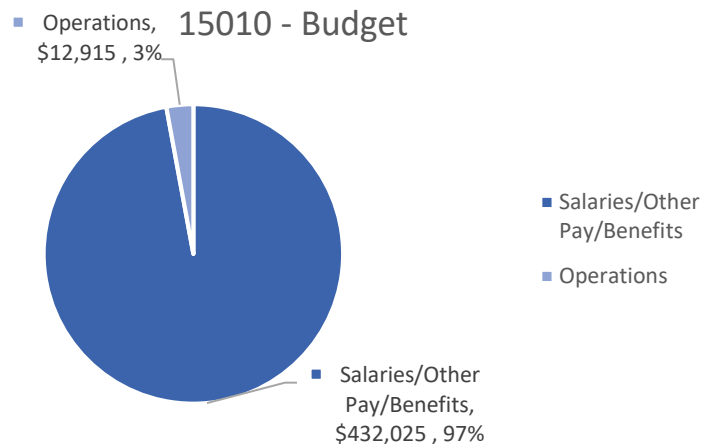
Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
County Judge	1	1	1	1	1
Executive Administrator	1	1	1	1	1
County Judge Office Administrator	0	0	1	1	1
Office Administrator	1	1	0	0	0
Health Authority	0	1	1	1	1
(In Lieu of) Fire Marshal	0	0	1	1	1
Total	3	4	5	5	5

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Court Agendas Items	1139	1021	1058	1000	1000
Regular Sessions	25	26	27	26	26
Special Sessions	13	4	6	5	5





Walker County

General Fund

Adopted Budget Fiscal Year 2025-2026

15020 - IT Operations

15030 –IT Hardware and Software

County Judge Judge Colt Christian

IT Director Dan Early

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Continuous improvement of internal and external operations

- ✓ Justice Center – Dispatch and Sheriff Office networking cleanup and switch replacement completed
- ✓ Exchange server upgraded and voicemail integration with new phone system completed
- ✓ Filled vacant System Admin and IT Analyst positions
- ✓ Virtual server environment upgrades/updates completed
- ✓ Complete initial IR Planning and 2 Tabletop exercises

Managing assets, resources and technology

- ✓ Countywide phone system upgrade completed – included server hardware, software/licenses and phone hardware
- ✓ Upgraded virtual server environment network (iSCSI) to 10 Gb
- ✓ Replaced 6 virtual server hosts
- ✓ Ordered 4 replacement network firewalls for firewall/web filter upgrade project
- ✓ Implemented CrowdStrike Endpoint Security Services – next-gen antivirus, asset and application inventory, vulnerability scanning and management, 24x7x365 network monitoring/defense and incident response management

On-Going Initiatives for FY 2025

- ✓ Finish the Texas Cybersecurity Framework Assessment
- ✓ Finish the Windows 10 to Windows 11 migration project
- ✓ Continue network cleanup and switch replacement
- ✓ Finish the network firewalls and web filter upgrade project
- ✓ Continue migrating users to Office 365 and Exchange Online in the GCC Cloud



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Initiatives for FY 2026

Managing assets, resources and technology

- Implement AD Manager Pro in daily IT Operations
- Implement Network Performance Monitoring
- Implement Network Configuration Management
- Focus on and improve overall IT security, monitoring and auditing

Continuous improvement of internal and external operation

- Fill 2 new positions – IT Network Administrator and IT Help Desk I
- Update and approve all new policies created during IR Plan and TCF Assessment Projects
- Improve IT Documentation to align with Texas Cybersecurity Framework

Authorized Full Time Equivalents

Positions By Classification

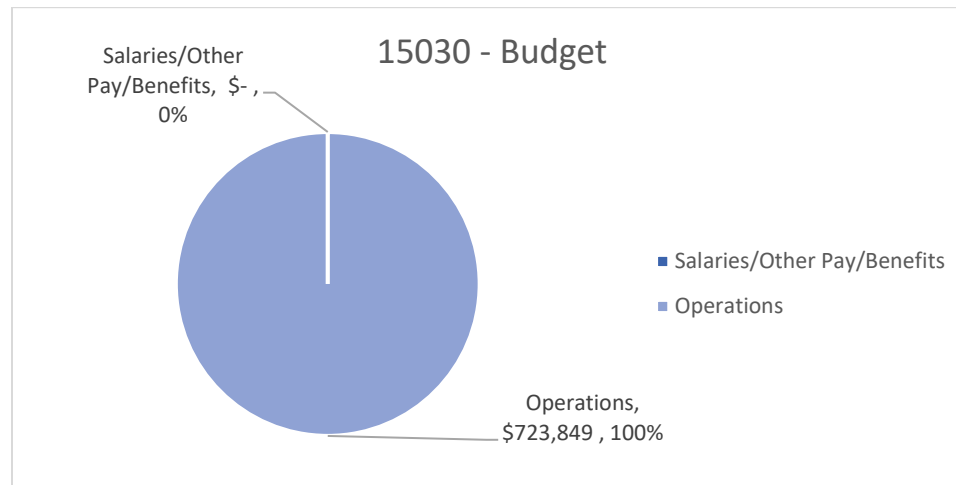
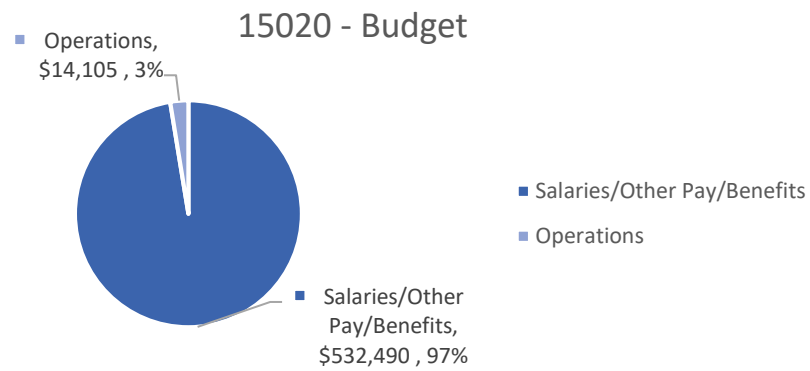
Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
IT Director	1	1	1	1	1
IT Network Administrator	0	0	0	0	1
IT System Administrator	1	1	1	1	1
IT Analyst	1	1	1	1	1
IT Help Desk 1	0	0	0	0	1
Total	3	3	3	3	5

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Work Orders Received	2,106	2,150	2,518	2,104	2,100+
Work Orders Completed	2,100	2,131	2,540	2,077	2,100+



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026





Walker County

General Fund

Adopted Budget Fiscal Year 2025-2026

15050 - County Clerk

Kari French
County Clerk

Purpose

The mission of the Walker County Clerk's Office is to deliver efficient, transparent, and accountable service to citizens, business owners, and the legal community. We are committed to preserving the integrity of all records entrusted to our care, while responsibly managing the collection and safeguarding of public funds. Established in 1836 under Section 20, Article 5 of the Texas Constitution, the County Clerk's office has maintained records in Walker County dating back to the late 1800s. The duties, qualifications, and fees associated with the office are defined by state legislation.

Since 1846, the County Clerk's office has played an essential role in the daily lives of our residents. We are responsible for recording and preserving vital records such as birth and death certificates, marriage licenses, deeds, and assumed name certificates, along with various personal and business documents. Additionally, the office provides critical clerical and records support to the Walker County Court at Law, maintaining files for criminal, civil, probate, and guardianship cases. The County Clerk also serves as an Ex-Officio member of the Commissioners Court and as Clerk of the Court, charged with recording the official minutes of all proceedings.

The County Clerk acts as an administrator skilled in strategic planning, case and records management, human resources, financial oversight, program evaluation, information systems, and public engagement. The office operates with a foundation of integrity, accountability, innovation, excellence, teamwork, and respect—values that guide our service to the public and foster a collaborative and responsive office environment.

Description of Services

Recording - Deed Records & Records Management:

- The County Clerk's Office processes, files, and records all real and personal property documents, including deeds, assumed name certificates, liens, abstracts, bonds, livestock marks and brands, county budgets, and subdivision plats. These activities are carried out in full compliance with the Texas State Library and Archives Commission regulations, ensuring the secure and accurate preservation of vital public records.

Vital Records Department:

- As the official Local Registrar for Walker County, the County Clerk is responsible for maintaining and issuing birth and death certificates, as well as issuing all marriage licenses. The office also securely manages and protects military discharge records (DD214s), which remain confidential for 75 years. These services are provided at no cost to veterans, in recognition of their service.

Criminal Misdemeanor:

- The County Clerk serves as Clerk of the Court for the County Court at Law, handling all Class A and Class B misdemeanor cases. Responsibilities include filing charges, issuing legal processes, collecting court costs and fines, receiving and managing court filings, and supporting the court throughout the case lifecycle—from initial filing through final disposition or appeal.



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Civil:

- Civil cases within the jurisdiction of the County Court are filed with the County Clerk's Office. Common filings include citations, court orders, judgments, subpoenas, injunctions, affidavits, verdicts, motions, and dismissals. All legal documents are prepared by attorneys and submitted to the Clerk for filing, processing, and preservation.

Probate and Guardianship:

- The County Clerk manages filings related to probate and guardianship, including the safekeeping and probate of wills and the administration of the court registry. Probate proceedings safeguard the rights, property, and obligations of individuals who are deceased or incapacitated due to physical or mental illness. The office ensures that these sensitive matters are handled with the utmost care and legal compliance.

Registry of the Court:

- In accordance with Texas Local Government Code §117.052, the County Clerk is responsible for all funds deposited into the Registry of the Court. These may include lawsuit settlements, cash bonds, interpleader funds, funds belonging to minors, and other court-ordered deposits. The Interest on Court Trust (ICT) account is an interest-bearing account, and the Clerk serves in a custodial role only, managing these funds as directed by court order. An internal audit of registry funds from 1987 to present has been conducted to ensure accuracy and compliance.

Accomplishments for FY 2025

Continuous improvement of internal and external operations

- ✓ Organization and cataloging of historical Commissioners Court Records, including associated backup, is in progress
- ✓ Digitization and indexing of delayed birth records has begun, enhancing access and preservation
- ✓ Historic Deed Record Indexing from 1846 – 1960, in progress
- ✓ An internal audit of probate cases is being conducted to assess case status and ensure proper indexing and compliance

Consistent, efficient, and effective services

- ✓ Staff successfully completed a series of comprehensive training programs offered by the Texas Department of State Health Services, including:
 - Death Registration and TXEver Stakeholder Amendments
 - Birth Registration Certification
 - Fetal Death Reporting for Birth Registrars
 - Unusual Birth Scenarios
 - Local Registrar Basic and Advanced Training
 - Local Issuance Prodecures

Planning for current and future growth

- ✓ Records Management – (Vitals and Recording) experienced a 42.33% increase in volume over the past period
- ✓ Case Management – (Criminal, Probate and Civil) had a 3.46% decrease in filings over the past period

Maintaining financial responsibility and transparency

- ✓ Personnel expense has increased approximately 10.67% from the previous fiscal year
- ✓ Operations expense have decreased approximately -20.05% over the past period, reflecting improved cost efficiency



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Phase VI of the County Clerk Preservation and Digitization project will commence, focusing on the remaining deed books and initiating preservation of vital records
- A comprehensive review of historical documents and Clerk records is underway to ensure compliance with state-mandated records retention schedules
- An initiative is in progress to locate and return original marriage licenses to individuals or their families, where appropriate
- A detailed audit review of funds held in the Registry of the Court is currently in progress to verify compliance and accuracy

Authorized Full Time Equivalents

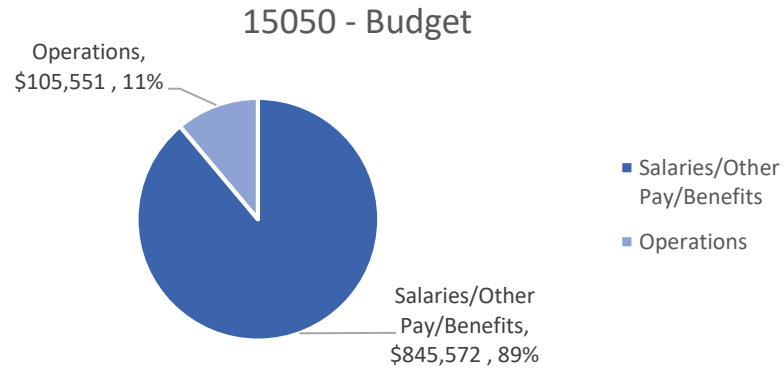
Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
County Clerk	1	1	1	1	1
Chief Deputy County Clerk	1	1	1	1	1
Administrative Assistant	0	0	0	1	1
Chief Deputy Clerk 1	1	1	1	0	0
Deputy Clerk 4	0	0	1	1	1
Deputy Clerk 3	3	3	2	2	2
Deputy Clerk 2	0	0	2	2	2
Deputy Clerk 1	4	4	2	2	2
Total	10	10	10	10	10

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Documents Recorded	18,174	18,041	18,318	18,500
Vitals	5,615	6,034	6,989	7,000
Civil Cases Filed	217	204	274	250
Probate Cases Filed	240	231	208	210
Criminal Cases Filed	669	615	664	675
Unfiled Criminal Cases	533	511	673	700



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

16010 – Voter Registration

Diana McRae

Tax Assessor - Collector

Purpose

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

Description of Services

Efficiently maintain records for approximately 38,000 registered voters by:

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

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

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

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

Respond to all voter registration public information requests.



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Renewed 38,000 expiring voter registration certificates to be effective through 2025.
 - ✓ Increased voter registration totals for Walker County by 6% through voter registration drives, Volunteer Deputy Registrars, and working with various local organizations.
 - ✓ Maintain a statewide online voter registration program mandated by legislation.
 - ✓ Maintained digital voter records since program initiation in 2010.
 - ✓ Implemented new legislation following the 88th Legislature Regular Session (2023).
- Planning for current and future growth and development
- ✓ Trained, certified and managed 30 Volunteer Deputy Registrars for Walker County.

Initiatives for FY 2026

Continuous Improvement of internal and external operations

- Walker County Voter Registration Department will proactively work with the Texas Secretary of State and local legislators to improve online voter registration and DPS voter registration functions.
- Walker County Voter Registration Department to implement new legislation following the 89th Legislative Regular Session (2025)

Consistent, efficient and effective service

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

Maintaining a high quality workforce

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

Planning for current and future growth and development

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

Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Deputy Specialist 3	1	1	1	1	1
Total	1	1	1	1	1



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

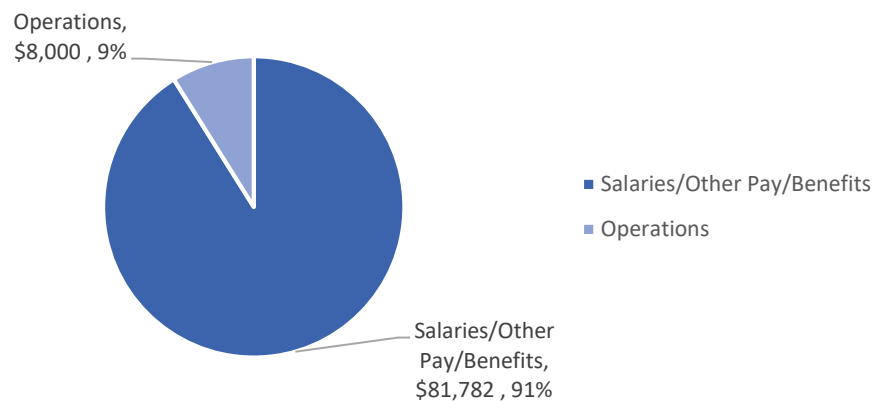
Work Load Indicators

	Actual Total (May 2024)	Actual Total (May 2025)	% Increased	2025 Potential
TOTAL Registered Voters	35,748	37,365	6%	40,222

EVAS Reported Statistics for Voter Registration functions performed in Walker County between November 2022 and November 2024 General Elections:

Agency Code	New Voter	Voter Changes	Rejected Applications	Total
Online	313	173	1	487
Mail-In	2300	497	68	2865
High School	120	5	14	139
Public Assistance	1	0	0	1
Limited Ballots	46	1	0	47
Address	7	116	0	123
Confirmation				
Statement of Residence	28	655	1	684
Libraries	55	8	1	64
Provisional Ballots	81	1	0	82
DPS Applications	5686	4740	31	10457
Federal	1	0	0	1
Applications				
Walk-In	194	89	4	287
Military	12	23	0	35
Summary	8844	6308	120	15272

16010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

16020 – Elections

Diana McRae

Tax Assessor - Collector

Purpose

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

Description of Services

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Consistent, efficient and effective service

✓ Effectively prepared for and executed the November 5, 2024 Presidential Election and the May 3, 2025 General and Special Joint Elections. Efforts include, but are not limited to:

- Recruiting and training over 80 election workers for each election;
- Working with both political parties and seven local political subdivisions in contracting for election services;
- Working with established countywide polling locations to schedule equipment delivery, election day entry, and equipment retrieval;
- Working with ES&S to create ballots and programming for all elections;
- Testing voting systems and programming internally and publicly, including performing a new state mandated hash validation testing;
- Maintaining ballot by mail applications, including balloting material preparation and mail outs;
- Educating citizens of important election details;
- Monitoring any legislative changes that may be effective as of September 1; and
- Performing a thorough reconciliation of ballots, voters, and votes cast for each election.

✓ Promote transparency through open communication and public information fulfillment.

✓ Achieved Texas League of Women Voters' 2024 Outstanding Election Website Review acknowledgement for providing accurate, accessible, and useful voter information on a safe and secure election website for the November 4, 2024 Presidential Election.

Continuous improvement of internal and external operations

- ✓ Incorporated new voting by mail defect correction methods that allow voters more opportunities to correct any balloting envelope defects following 2023 legislative changes. This new process required the Elections Department staff to research effective means for contacting such voters and offering assistance for making corrections based on the voter's limitations and needs.
- ✓ Incorporated hash validation testing procedures to satisfy new legislation.

Initiatives for FY 2026

Consistent, efficient and effective service

- Prepare for and manage the Primary Elections, any special elections, general elections for local political subdivisions, and the November Gubernatorial Election.
- Work with local political parties to recruit election workers in advance of the 2025 election cycle.
- Work with vendors to perform critical maintenance and necessary updates to voting systems and electronic poll books throughout the 2026 election cycle.

Continuous improvement of internal and external operations

- Will aim to streamline election record retention in preparation for future forensic audits mandated by state law.
- Continue to strengthen processes that promote transparency throughout the electoral process.
- Will implement any necessary procedures and changes following the 2025 legislative session



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Elections Manager	1	1	1	1	1
Deputy Specialist 3	1	1	1	1	1
Total	2	2	2	2	2

Work Load Indicators

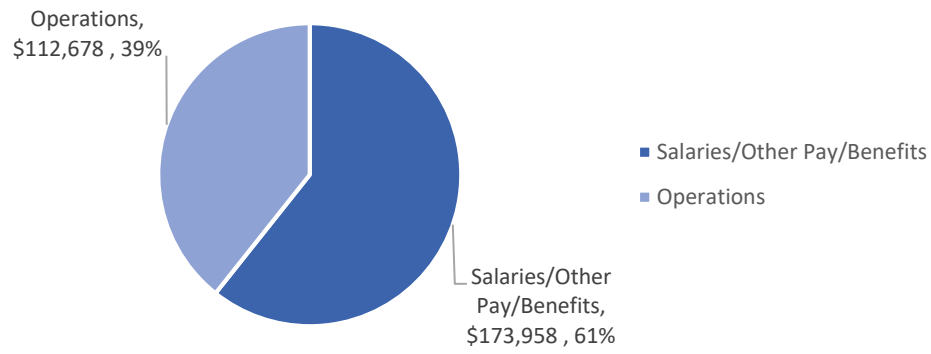
BALLOT BY MAIL TOTALS

ELECTION TITLE	Mail Ballots Sent	Mail Ballots Received	Mail Ballots w/Carrier Defect
Nov. 2, 2021 General	81	77	N/A
Mar. 1, 2022 REP Primary	251	206	56
Mar. 1, 2022 DEM Primary	235	176	53
May 7, 2022 Special	517	360	46
May 24, 2022 REP Runoff	281	222	23
May 24, 2022 DEM Runoff	246	153	19
Nov. 8, 2022 General	788	681	61
Nov. 7, 2023 General	107	95	3
Mar. 5, 2024 REP Primary	161	133	10
Mar. 5, 2024 DEM Primary	119	97	7
May 4, 2024 Special	62	36	11
May 28, 2024 REP Runoff	182	138	13
November 5, 2024 General	742	649	55
SUMMARY	3772	3023	357



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

16020 - Budget





Walker County

General Fund

Adopted Budget Fiscal Year 2025-2026

17010 – County Facilities

Larry Whitener

Maintenance Director

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Maintaining assets, resources and technology

- ✓ Annex 1 - building re-roofed (hail damage) funded through insurance claim, lawn appearance updated
- ✓ District Attorney building – re-roofed with a 15-year warranty; working with Emergency Management and FEMA on a permanent fix for leaks.
- ✓ Annex 2 - lawn appearance updated.
- ✓ Courthouse - exterior drain issues corrected; HVAC system updated and upgraded for more efficient service; mold remediation/rebuild completed in County Court at Law; took over holiday décor, working with Main Street group to ensure uniform décor for downtown area
- ✓ CSCD – lawn irrigation corrected
- ✓ Justice of Peace Precincts 3 and 4 – emergency generators installed
- ✓ Storm Shelter – exterior lighting, including parking and breezeway, fully converted to LED

Initiatives for FY 2026

Maintaining assets, resources and technology

- Senior Center – replace existing parking lot
- District Attorney Office water infiltrating in building issue to be addressed with engineers assistance
- CSCD – update exterior and parking lighting to LED
- Courthouse – update irrigation and appearance in main planting bed around building perimeter; expand holiday décor and add new Christmas Tree
- Annex 1 – add holiday law decor
- Continue going preventative maintenance program which can extend life of facilities and systems
- Justice of the Peace Precincts 2, 3 and 4 – Re-roof the buildings
- Re-stripe main parking areas at all County facilities
- Sheriff Office – repair and repaint walls

Consistent, Efficient and Effective Services

- Staff training to enable a high level of service to the County



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

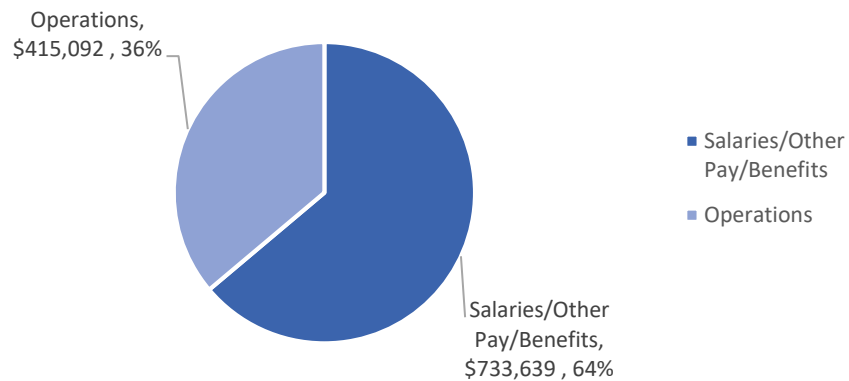
Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Maintenance Director	1	1	1	1	1
Maintenance Assistant 4	1	1	1	1	1
Maintenance Assistant 2	2	1	2	2	2
Maintenance Assistant 1	0	1	0	0	0
Janitorial Supervisor	1	1	1	1	1
Janitorial Assistant 1	5	4.83	4.83	5	5
Total	10	9.83	9.83	10	10

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Work Orders Received	1107	1257	984	1100	1250
Work Orders Completed	1071	1238	984	1100	1250

17010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

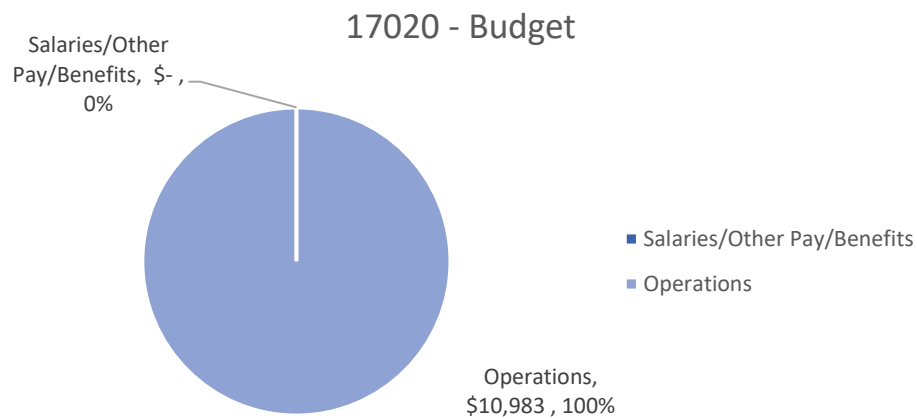
17020 – Municipal Allocation Justice Center

Purpose

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

Description of Services

Utilities and other costs





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

19010-Centralized/Non-Departmental Costs

Purpose

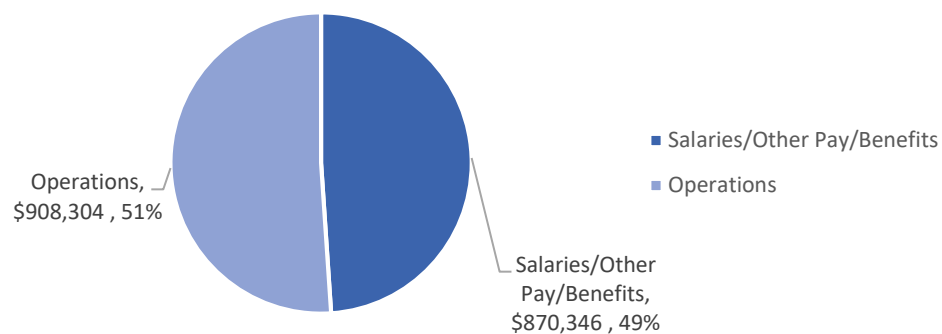
This cost center is used for costs not associated with a single departmental area.

Description of Services

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

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Clerk 1	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5

19010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

19200-Contingency Allocations

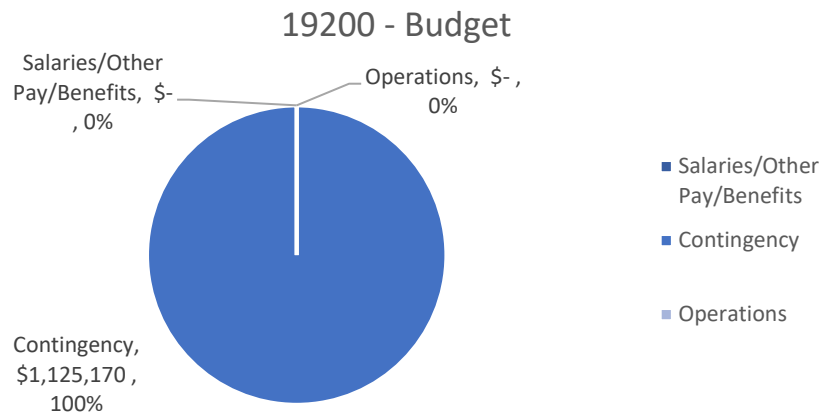
Commissioners Court

Purpose

This cost center is used to house the contingency allocations.

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

20005-County Auditor – Financial Systems

Patricia Allen
County Auditor

Purpose

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

Description of Services

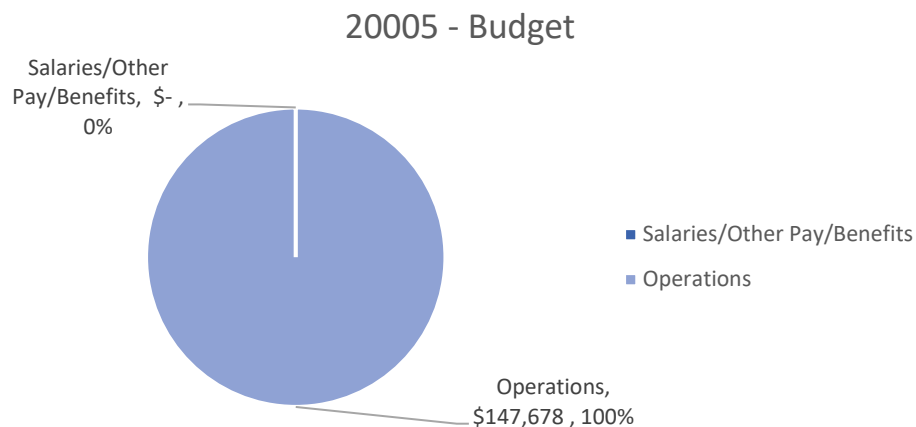
Cost center for financial software licenses and services.

Accomplishments for FY 2025

Power Apps and Synapse Analytics software has been installed and a digital budget software was put in place.

Initiatives for FY 2026

Work with IT department in transition for continues expansion and use of the government cloud.





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

20010-County Auditor

Patricia Allen
County Auditor

Purpose

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

Description of Services

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

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

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

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

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Met statutory requirement for internal audits of departments
- ✓ Maintaining financial responsibility and transparency
- ✓ County received the 28th Certificate of Achievement for Excellence in Financial Reporting from the GFOA
- ✓ County received the 7th Distinguished Budget Presentation award from the GFOA
- ✓ Continuous improvement of internal and external operations
- ✓ Transfer of financial software from commercial cloud to government cloud
- ✓ Implementation of Budgeting Software

Initiatives for FY 2026

Maintaining financial responsibility and transparency

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

Positions By Classification

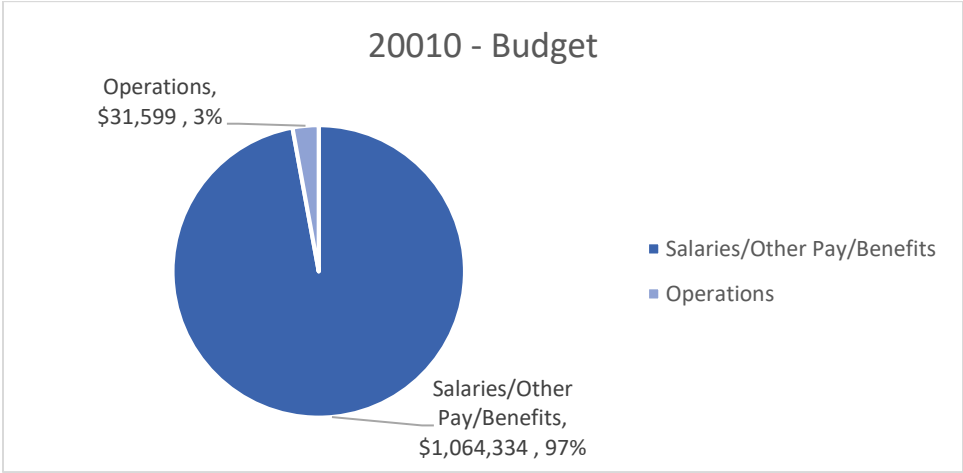
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Classification					
County Auditor	1	1	1	1	1
First Assistant Auditor	1	1	1	1	1
Auditor 4	2	2	2	4	4
Auditor 3	2	2	3	1	2
Auditor 2	2	2	2	2	1
Auditor 1	1	1	0.5	0.5	0.5
Total	9	9	9.5	9.5	9.5



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Invoice processed	13,300	13,427	13,380	13,500	13,500
Financial Information Reports Presented to Commissioners Court as required by Statute	100%	100%	100%	100%	100%
Accounts Payable Invoices audited	100%	100%	100%	100%	100%
Departmental Statutory Audits completed	100%	100%	100%	100%	100%
Treasurer transactions audited	100%	100%	100%	100%	100%





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

20020-County Treasurer

Amy Klawinsky
County Treasurer

Purpose

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

Description of Services

Service provided by the County Treasurer department includes

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Continuous improvement of internal and external operations
✓ Process improvement for entering of departmental cash transactions

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Process all cash transactions submitted by departments within 3 business days of receipt
- Process all direct deposit, ACH and wire deposits within three days of deposit at bank
- Complete end of month transactions and bank reconciliations within 10 working days
- Work on FSA Reconciliation process
- Cross train on Disbursement bank account reconciliation
- Work on getting more vendors signed up for ACH payments instead of checks

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Treasurer	1	1	1	1	1
HR Specialist	1	1	1	1	1
Payroll Administrator	1	1	1	1	1
Deputy Treasurer 2	1	1	1	1	1
Assistant Treasurer 1	1	1	1	1	1
Total	5	5	5	5	5

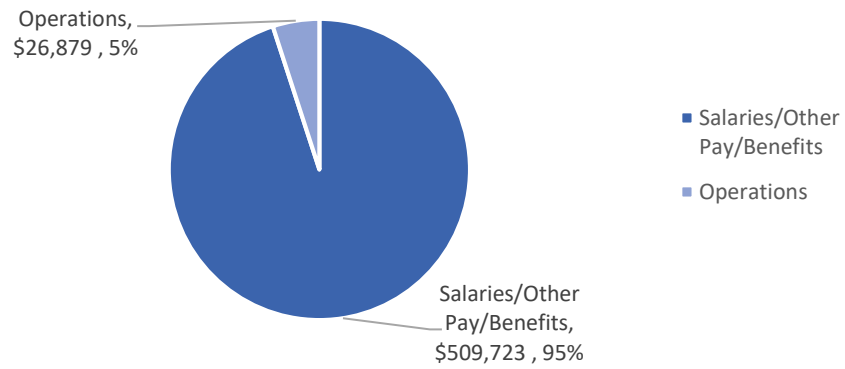
Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Number of cash receipts processed thru Treasurer Cashiering System	4,328	4,302	4,642	4,534	4,600
Number of check/ach payments processed	5,320	9,194	9,284	9,264	9,500
Number of payroll/ach payment processed	10,400	10,400	10,400	10,400	10,400
Percent of time deposits were covered at bank by pledged securities	100%	100%	100%	100%	100%



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

20020 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

20030-County Treasurer Collections

Amy Klawinsky
County Treasurer

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Set payment plans on 3rd party cases
- ✓ Access to OMNI for Justice of Peace, Precinct 4
- ✓ Text for clients using I-Plow
- ✓ Attended GCAT Conference

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Access to OMNI for Justice of Peace, Precinct 1 and 2 to correct amounts on old cases and keep current on recent cases that are sent to 3rd party collections
- Work out kinks and resolve the County Court at Law 3rd party collections for cases 2008 and older only
- Work to have the letters and payment plans in bilingual format – (I-Plow) working with Brazos County for examples on letters

Authorized Full Time Equivalents

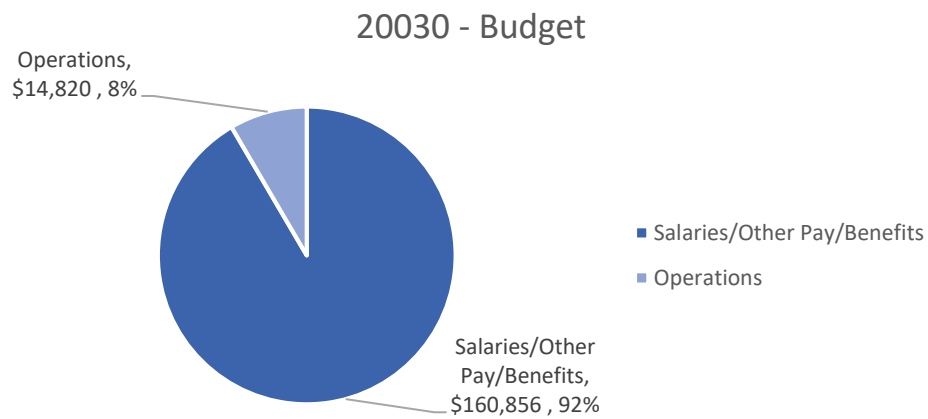
Classification	Positions By Classification				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Collections Officer	2	2	2	2	2
Total	2	2	2	2	2



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Number of receipts processed thru Treasurer Collections System	1,468	1,439	1,486	1,825	1,700
Number of cases sent to 3rd party collections	508	774	918	755	800





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

20040- Purchasing

Cheryl Cowart
Purchasing Agent

Purpose

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

Description of Services

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

GOALS OF PUBLIC PURCHASING

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

Accomplishments for FY 2025

Continuous improvement of internal and external operations

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

Consistent, efficient, and effective service

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

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Consolidate the purchase or lease of copiers Countywide. This includes the maintenance of each copier which includes a reduction in price of supplies, consideration of “per clicks” which will reduce the cost of maintenance and keeping existing copiers in running order.
- Evaluate and update old and existing contracts for Walker County.
- Improve process for receiving, maintaining, and disposal of County fixed assets. Evaluate policy and procedures for streamlining this process.
- Evaluate and consolidate the internet and cell phone services to bring savings across the County as well as stream equipment



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

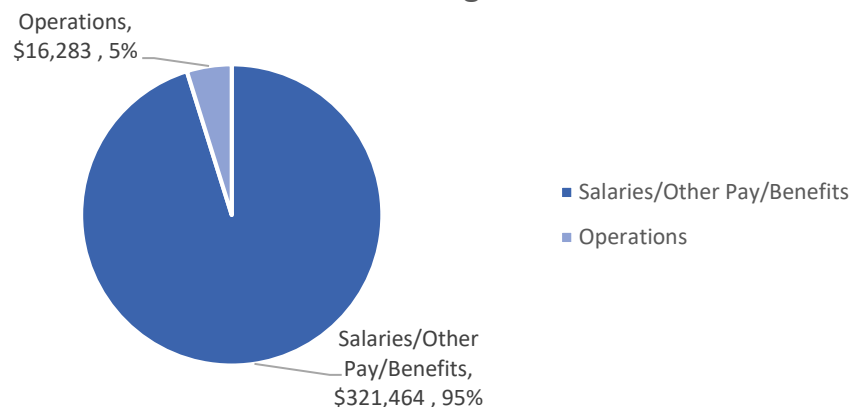
Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Purchasing Agent	1	1	1	1	1
Assistant Purchaser 3	1	1	1	1	1
Assistant Purchaser 2	1	1	1	1	1
Assistant Purchaser 1	1	1	1	0	0.5
Total	4	4	4	3	3.5

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Request for Proposals	5	5	6	7	8
Invitation to Bid	7	7	10	9	10
Request for qualifications	2	2	1	4	5
Solicitations Renewals	35	35	14	8	8
Contract Renewals	43	43	23	23	31
Purchase Requisitions	N/A	N/A	1,169	774	1,500
Purchase Orders	N/A	N/A	821	950	950
Purchase Agreements	N/A	N/A	133	150	150
Change Orders	N/A	N/A	277	100	100

20040 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

21010- Vehicle Registration

Diana McRae

Tax Assessor-Collector

Our Purpose

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

Description of Services

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

Accomplishments for FY 2025

Continuous improvement of internal and external operations

- ✓ Working with Texas Department of Motor Vehicles (TxDMV) to reduce fraudulent use of temporary tags and establishing a maximum number of temporary tags; identify fraudulent titles and stolen vehicles/trailers and reporting to the TxDMV immediately for handling
- ✓ Successfully implemented HB718 that requires all dealerships in Texas to utilize the TxDMV WebDealer (computer software) program along with housing and maintaining inventory of their respective license plates

Planning for current and future growth and development

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

Maintaining a high quality workforce

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Initiatives for FY 2026

Planning for current and future growth and development

- Continue to meet the needs of increased population and demands of a growing county
- Planning to increase personnel to meet the growing workload demands and to help implement new legislation.
- Working with Texas Department of Motor Vehicles (TxDMV) to reduce fraudulent use of temporary tags and establishing a maximum number of temporary tags; identify fraudulent titles and stolen vehicles/trailers and reporting to the TxDMV immediately for handling
- Striving to continue to meet the needs of all local government agencies as it relates to their respective fleets of exempt vehicles.

Authorized Full Time Equivalents

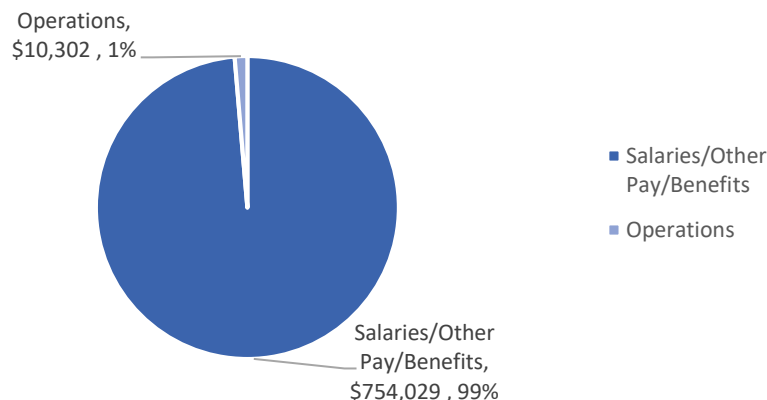
Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Tax Assessor Collector	1	1	1	1	1
Chief Deputy Tax Assessor	1	1	1	1	1
Deputy Specialist 4	0	0	0	1	1
Deputy Specialist 2	1	1	1	0	0
Deputy Specialist 1	5	5	5	5	6
Total	8	8	8	8	9

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY/CY 2024	Estimated FY 2025	Projected FY 2026
Registered Vehicles in Walker County	56,956	58,110	CY 57,875	59,000	61,000
Vehicle Titles Processed in Walker County	15,714	14,477	FY 12,697	14,000	15,000

21010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

29940-Governmental-Services/Contracts

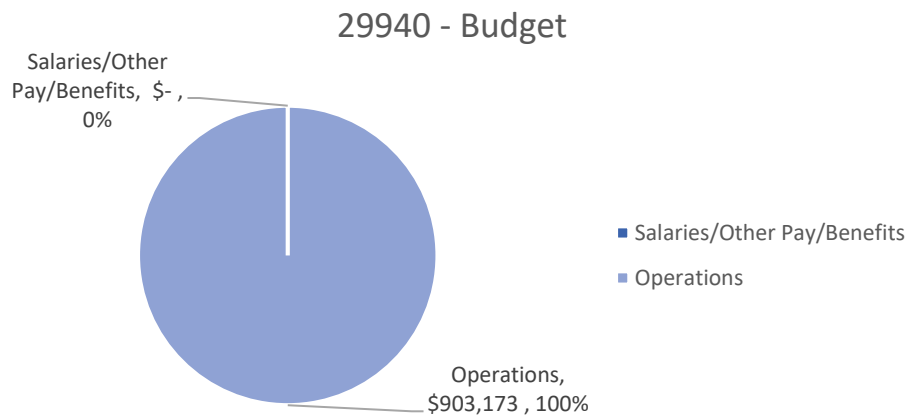
Commissioners Court

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

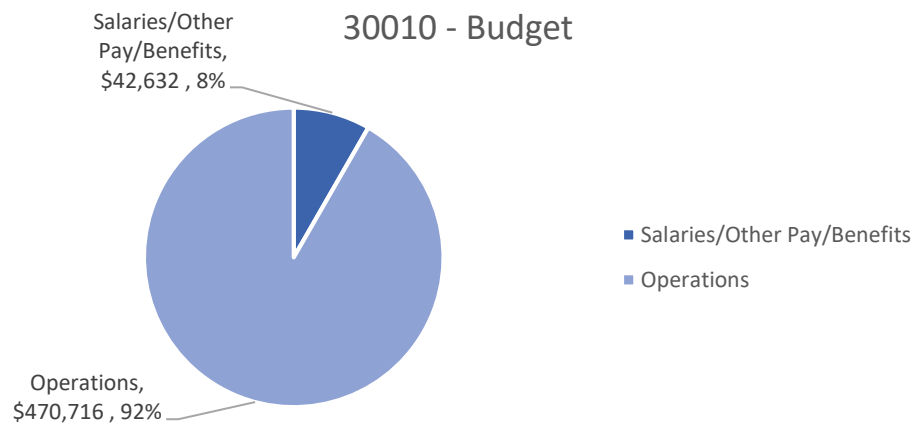
30010—Courts Central Costs

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

30020—County Court at Law

Purpose

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

Description of Services

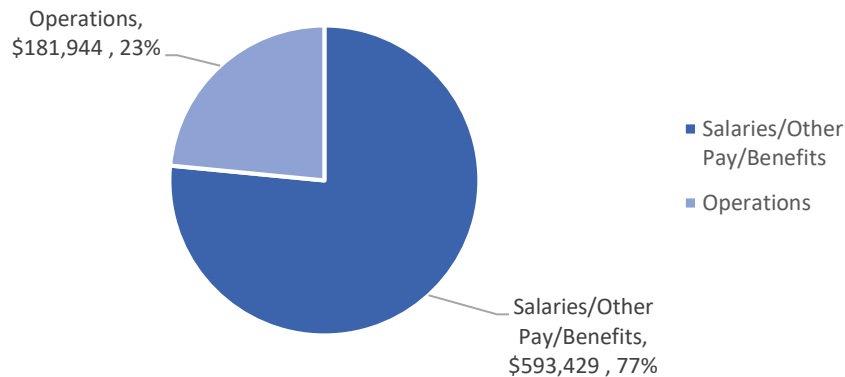
The Walker County Court at Law was created in 1977 as a Statutory County Court by the legislature under the Texas Constitution. County Court at Law functions are determined by Texas State Statute and the Texas State Constitution. Types of cases heard are subject to change by the legislature, but generally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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Court at Law Judge	1	1	1	1	1
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	4	4	4	4	4

30020 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

30030—12th Judicial District Court

Purpose

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

Description of Services

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

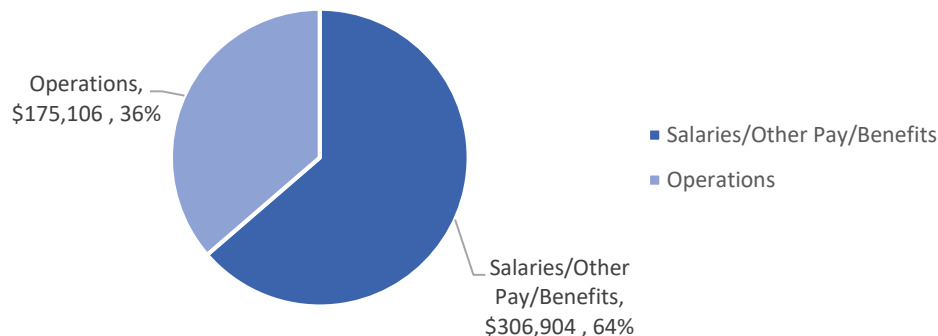
Section 24.113 of the Texas Government Code establishes the 12th Judicial District to include Walker County, Grimes County and Madison County.

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
District Judge - Supplement	0.5	0.5	0	0	0
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	3.5	3.5	3	3	3

30030 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

30040—278th Judicial District Court

Purpose

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

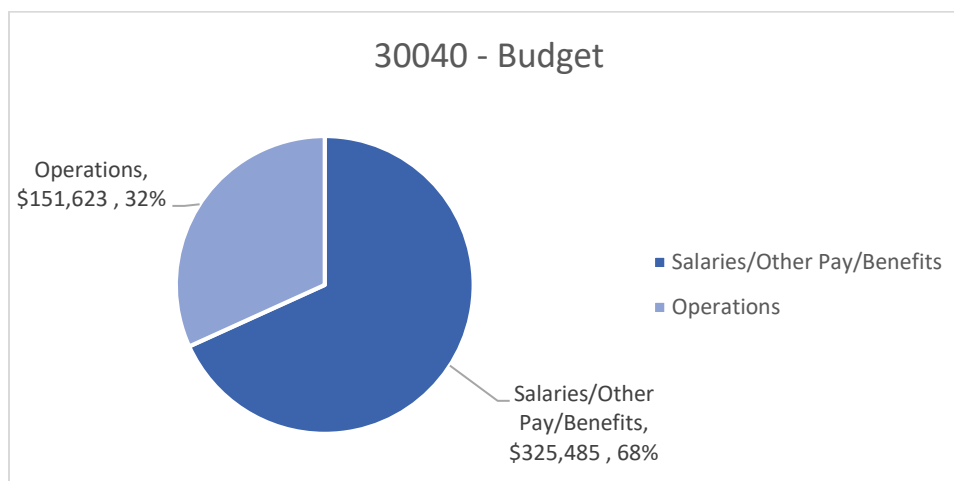
Description of Services

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

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

**Authorized Full Time Equivalents
Positions By Classification**

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
District Judge - Supplement	0.5	0.5	0	0	0
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	3.5	3.5	3	3	3





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

30050—Courts-Pretrial Bond Supervision

Kristin Hunter
CSCD Director

Purpose

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

Description of Services

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

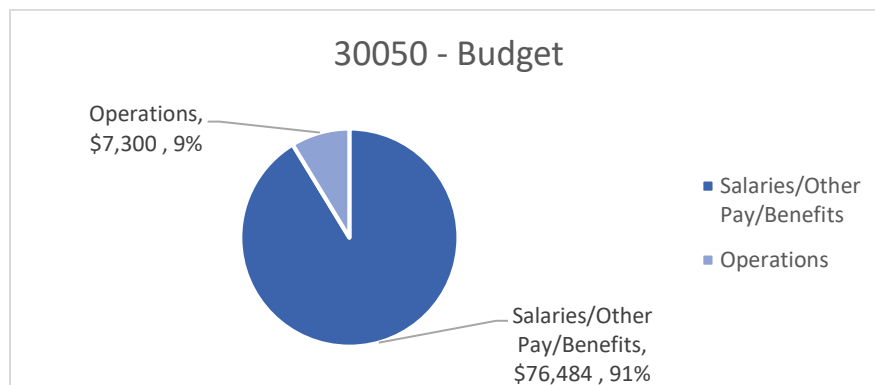
Investigations, evaluations and recommendations are prepared and submitted to the court concerning alleged bond supervision violations. The Pretrial Bond Supervision Officer will appear in court to provide testimony regarding the defendant's status and related information as needed. When a defendant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

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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2022	FY 2024	FY 2025	FY 2026
Pretrial Bond Officer	1	1	1	1	1
Total	1	1	1	1	1





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

31010-District Clerk

Leslie Woolley
District Clerk

Purpose

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

Description of Services

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

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

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

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

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

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

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

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Consistent, efficient and effective services

- ✓ The office continues to maintain all previous staff members and continues to be productive.
 - ✓ One employee in the office is not SME (Subject Matter Expert) regarding Tyler Software
 - ✓ Two employees reached milestones in their careers with Walker County District Clerk's Office– 25 years and 30 years
 - ✓ At the advice of the administrative Judge, completed the Emergency Operation Plan (EOP) and purchased an Emergency Bleed Control kit
 - ✓ Provided CPR training, had EMS presentation on emergency situations and TDCJ Management updated the office on mailing and correspondence changes, policy and procedures within the agency
 - ✓ Continue discussion with staff regarding safety procedures and precautions in the courtroom and the office
- Continuous improvement of internal and external operations
- ✓ The new jury summons software continues to accelerate the jury selection process in District Court; additional staff have been trained on the software.

- ✓ Continue to work with TDCJ regarding HB 3603 for the disbursement of restitution payments

Managing assets, resources and technology

- ✓ Purchased new printers for the District Courtrooms through HB 1 Rider funds

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Continue collaboration with TDCJ, SPU, OIG and other law enforcement agencies
- Continued researching retention project “outsourcing scanning and digital storage” pricing
- Work with State Representative regarding 89th Legislation Session in keeping HB 1 Rider Funding
- Reviewing new legislation and the impact it has in the office (B 2637 and SB 1667)

Managing assets, resources and technology

- Explore grant funding opportunities

Maintaining a high quality workforce

- Training opportunities regarding safety in the courtroom and office

Authorized Full Time Equivalents

Positions By Classification

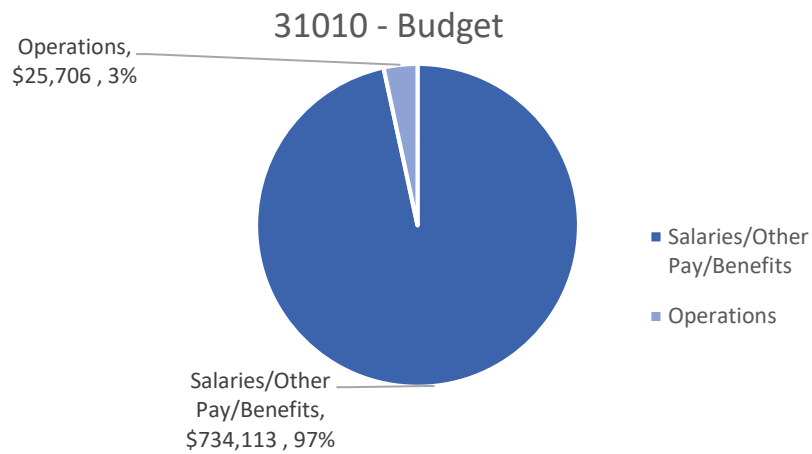
Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
District Clerk	1	1	1	1	1
Chief Deputy Clerk 2	1	1	1	1	1
First Assistant - District Clerk	0	0	0	1	1
Deputy Clerk 4	1	1	1	0	0
Deputy Clerk 3	2	2	2	2	2
Deputy Clerk 2	1	1	1	1	1
Deputy Clerk 1	2	2	2	2	2
Total	8	8	8	8	8



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Civil Cases Filed	441	598	600	484	650
Criminal Cases Filed	676	711	711	557	725
Family Cases Filed	577	574	640	522	700
Number of Cases Disposed	1,665	1,936	1,940	1,911	2,020





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

32010-Criminal District Attorney

Will Durham
Criminal District Attorney

Purpose

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

Description of Services

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

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

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

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

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



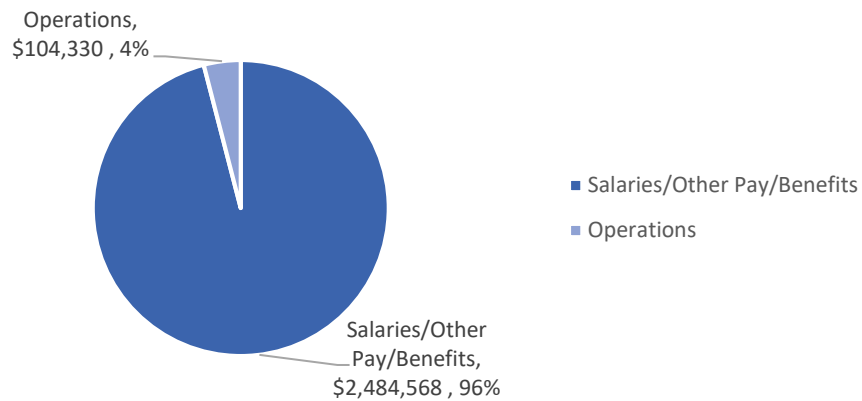
Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Criminal District Attorney - Supplement	0.5	0.5	0	0	0
First Assistant DA	1	1	1	1	1
Senior Prosecutor	1	1	1	1	1
Assistant DA 4	1	1	1	1	1
Assistant DA 3	1	1	1	2	2
Chief Investigator	1	1	1	1	1
Assistant DA 2	2	2	2	2	2
Assistant DA 1	2	2	3	2	2
Investigator 2	1	1	1	1	1
Investigator 1	1	1	1	1	1
Executive Administrator	1	1	1	1	1
Coordinator Victim Assistance	1	1	1	1	1
Coordinator Hot Check	1	1	1	1	0
Legal Assistant 2	1	1	1	1	2
Legal Assistant 1	3	3	3	3	3
Legal Secretary	3	3	3	3	3
Clerk 1	0.5	0.5	0.43	0.43	0.43
Total	22	22	22.43	22.43	22.43

32010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

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

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

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ The Justice of the Peace consistently upholds relevant statutes within our jurisdictions and conducts both civil and criminal hearings with promptness and fairness. Committed to the ongoing enhancement of both internal processes and external service delivery. Ensuring service delivery that meets statutory obligations and aligns with community expectations for efficiency and reliability
- ✓ Launched and integrated the new diversion program in alignment with HB 3186 requirements, focusing on early intervention and rehabilitation for youth

Continuous improvement of internal and external operations

- ✓ Testing of Navigator versions as they roll out

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

- ✓ The staff and all the Justices of the Peace complete required continuing education classes to maintain knowledge and skills essential for effective performance

Initiatives for FY 2026

Consistent, efficient and effective service

- Attend training on the upcoming legislative updates to stay informed on policy changes and ensure compliance with new mandates for 2026-2028

Continuous improvement of internal and external operations

- Identify opportunities to enhance operational workflows and interagency collaboration, driving greater efficiency



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Justice of the Peace (Precinct 1)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	2	2	2	2	2
Total	4	4	4	4	4

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Justice of the Peace (Precinct 2)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	3	3	3	3	3

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Justice of the Peace (Precinct 3)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	3	3	3	3	3

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Justice of the Peace (Precinct 4)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 2	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	4	4	4	4	4

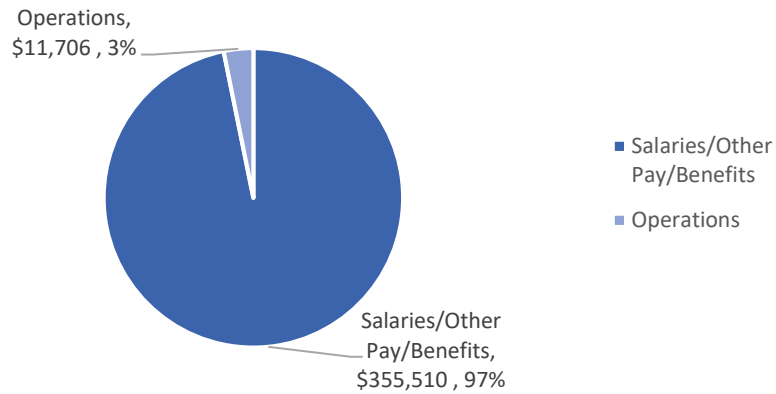


Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

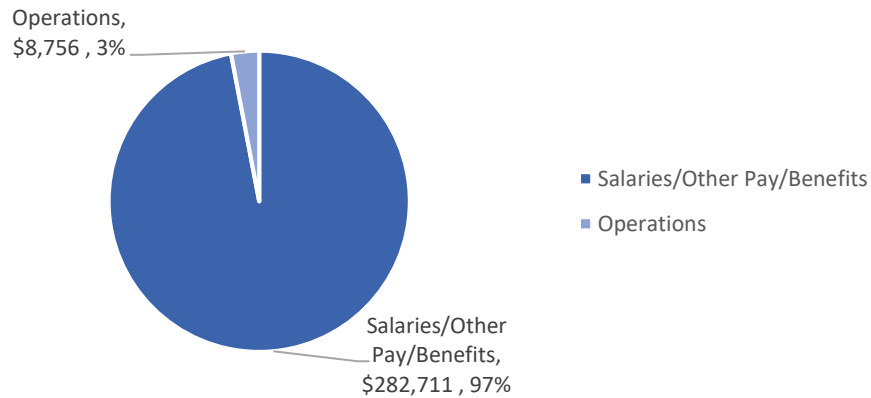
Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Traffic/Non Traffic Misdemeanor Cases Filed	3,818	4,068	5,125	TBD	TBD
Civil Cases Filed	1,339	1,487	1,747	TBD	TBD
Total Criminal Cases Disposed	3,668	4,068	4,410	TBD	TBD

33010 - Budget



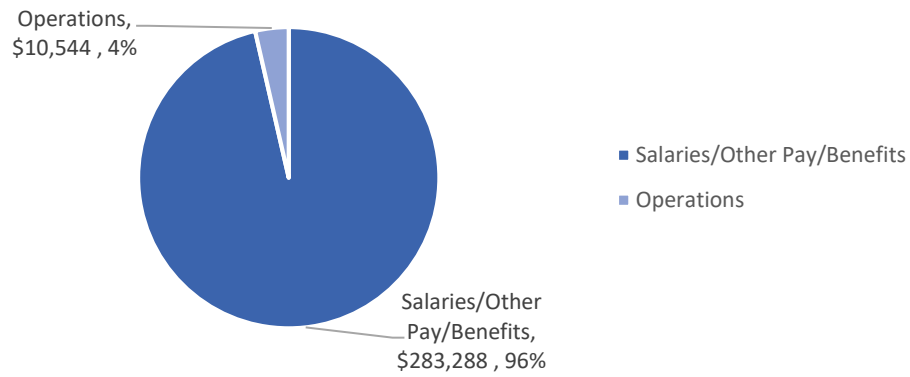
33020 - Budget



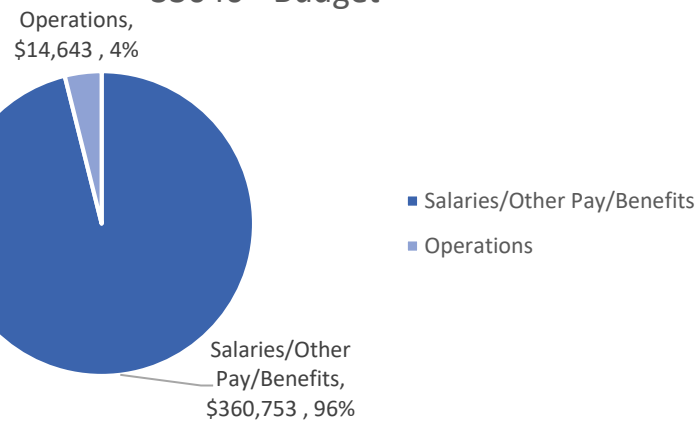


Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

33030 - Budget



33040 - Budget





Walker County

General Fund

Adopted Budget Fiscal Year 2025-2026

36010-Juvenile Probation Support –General Fund

Jill Saumell

Chief Juvenile Probation Officer

Purpose

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

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

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

Description of Services

Community Service

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

Counseling Services

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

Drug Education Course

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

Drug Testing

We offer drug testing for juveniles that have been referred to our department. It helps in making sure juveniles are in compliance with their conditions of probation. It also aids us in seeing if other services need to be provided to the juveniles.

Electronic Monitoring

We offer electronic monitoring to those juveniles that need extra supervision.

Educational Classes

Through an MOU with Cenikor we are offering educational classes for juveniles on probation or pending probation. The topics covered include, trauma, self-esteem, drug education, hygiene, healthy relationships, conflict resolution and effective problem solving.



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Able to divert young juvenile (10-12 year old) from the Juvenile Justice System through CRCG intervention.
- ✓ Added educational classes with Cenikor to offer more services to our youth
- ✓ Had one juvenile successfully complete a placement program. Another youth in placement is making strides to improve behavior

Initiatives for FY 2026

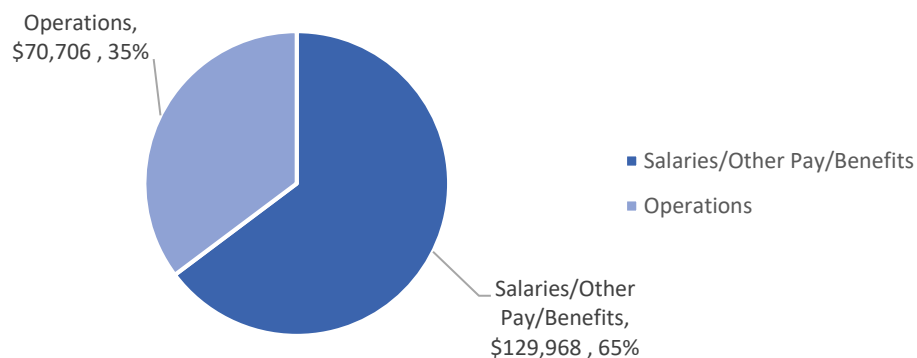
Continuous improvement of internal and external operations

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

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Juveniles Supervised	96	80	85	86	TBD
Juveniles Placed on Probation	78	50	60	53	TBD

36010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

41010-Sheriff Department

Clint McRae
Sheriff

Purpose

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

Description of Services

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

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

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

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

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

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

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

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

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

Accomplishments for FY 2025

Consistent, efficient and effective service

✓ Added a multipurpose canine.

Managing assets, resources and technology

✓ Upgraded video evidence system to a cloud base system.

✓ Added newer vehicles to the fleet and upgraded weapons for certified Deputies.

✓ Added body cameras and upgraded radios

✓ Added upgraded radios

Initiatives for FY 2026

Managing assets, resources and technology

- Continue to upgrade the vehicle fleet

Consistent, efficient and effective service

- Increase to certified Peace Officers' salaries

- Recruitment and retention of certified Peace Officers

- Increase Criminal Investigations Division

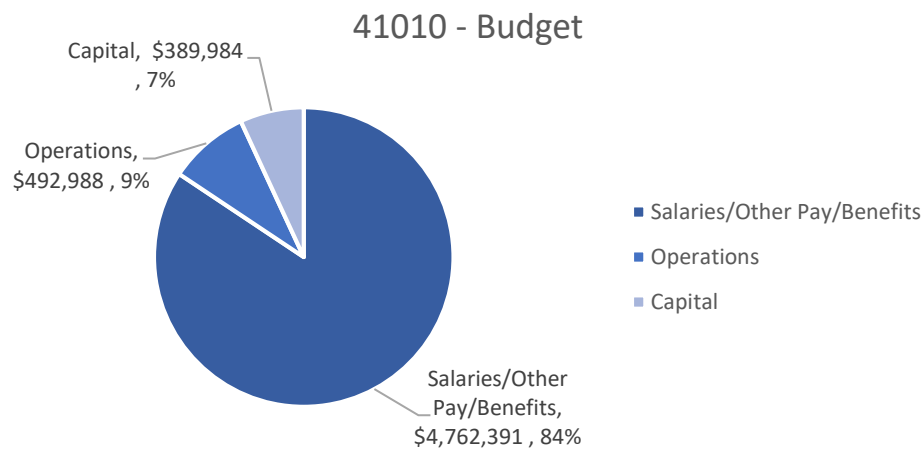
- Update Fleet Maintenance Software



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

**Authorized Full Time Equivalents
Positions By Classification**

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Sheriff	1	1	1	1	1
Emergency Management Coordinator	0	0	0	0	0
Chief Deputy Sheriff	1	1	1	1	1
Lieutenant	2	2	2	2	2
Sergeant	7	7	7	7	7
Detective	6	6	6	6	6
Sheriff Deputy 3	3	3	3	3	3
Sheriff Deputy 2	7	7	7	7	7
Sheriff Deputy 1	8	9	13	13	13
IT Analyst	1	1	1	1	0
SO IT System Administrator	0	0	0	0	1
Deputy Clerk 2	3	1	1	1	1
Office Administrator	1	1	1	1	1
Total	40	39	43	43	43





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

41030-Sheriff Estray

Clint McRae
Sheriff

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2025

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

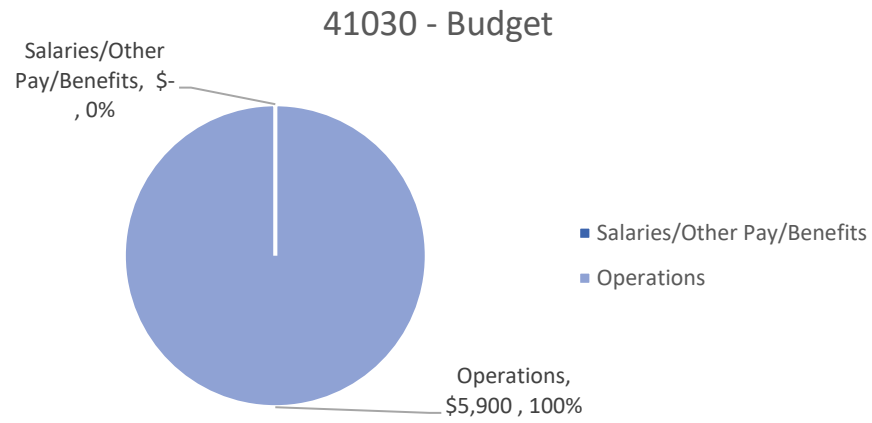
Initiatives for FY 2026

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

	Work Load Indicators				
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Estray Calls	312	917	500	675	700
Animal Issue Calls	130	620	450	500	550



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

43010-Courthouse Security-General Fund

Clint McRae
Sheriff

Purpose

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

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

Description of Services

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

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

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

Accomplishments for FY 2025

Managing assets, resources and technology

- ✓ Upgrade Video System CCTV
- ✓ Upgraded Security Deputies computers

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Upgrade current security equipment and increase training for the security members
- Add District Court Baliffs

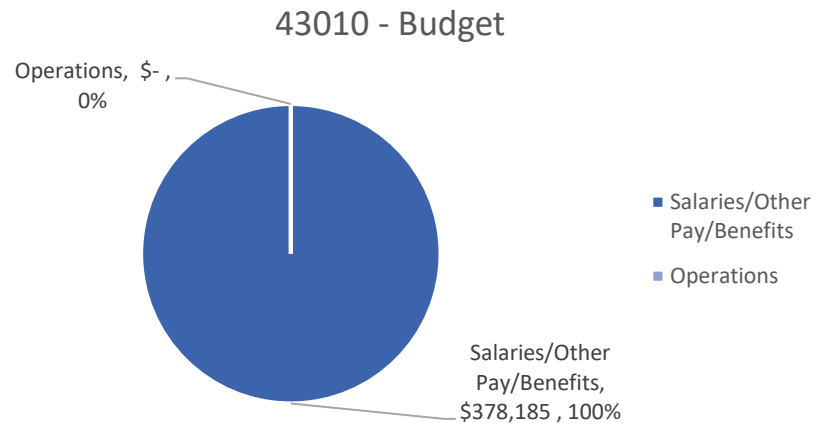
Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Sheriff Deputy 2	1	1	1	1	1
Sheriff Deputy 1	2	2	2	2	2
Correctional Officer 3	1	1	1	1	1
Total	4	4	4	4	4



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

44001-Constable Central

Phyllis Morrison

Walker County Constables Deputy Clerk

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2025

Consistent, efficient and effective service

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

Initiatives for FY 2026

Consistent, efficient and effective service

- Continue to serve the Constables and the public



Walker County

General Fund

Adopted Budget Fiscal Year 2025-2026

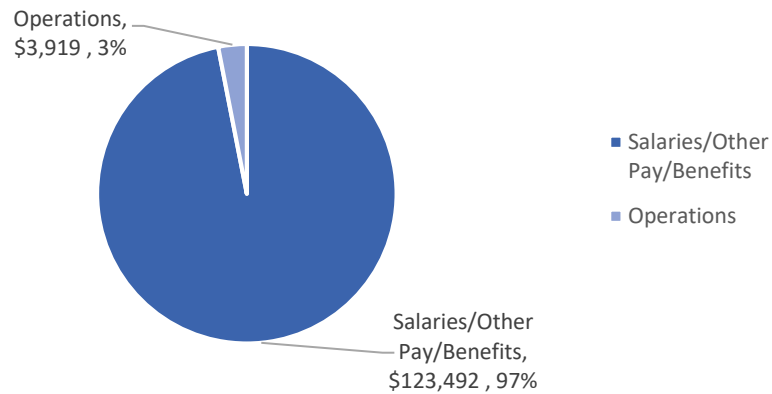
Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Deputy Clerk 3	1	1	1	1	1
Office Assistant	0	0	0.3	0.3	0.3
Total	1	1	1.3	1.3	1.3

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
New Papers entered for service	1,363	1,801	1,570	1479	TBD
Attorney General Invoices Prepared	12	12	12	12	12
Tax Sales	2	2	4	4	4

44001 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

44010-44040 Constables, Precinct 1 – Precinct 4

John Hooks
Constable Precinct 1

Shane Loosier
Constable Precinct 2

Steve Hill
Constable Precinct 3

Gene Bartee
Constable Precinct 4

Purpose

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

Description of Services

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

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

A county constable in Texas has the following duties:

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



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Accomplishments for FY 2025

Consistent, efficient and effective service

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

Maintaining a high quality workforce

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

Managing assets, resources and technology

- ✓ Precinct 4 continues to build on training for the safety of the staff and students of NWISD by attending ALERT training
- ✓ Precinct 4 was able to replace 2 old pursuit vehicles with new vehicles

Initiatives for FY 2026

Consistent, efficient and effective service

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

Managing assets, resources and technology

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

Continuous improvement of internal and external operations

- Continue to improve on the timely service of the papers by picking them up as soon as possible from Central and making attempts on the same day if possible, if not the same week. We are now using door hangers with our name and contact information on it to leave at the door when there is no answer to try and make contact with the defendant we are trying to serve.
- Continue our efforts to perform our duties and responsibilities as efficiently and effectively within our budget
- Precinct 4 will be working to enhance our Community relations by offering to help develop community safety presentations involving church and civic groups



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Constable (Precinct 1)	1	1	1	1	1
Total	1	1	1	1	1

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Constable (Precinct 2)	1	1	1	1	1
Deputy Constable1 (PT)	0	0	0	0.12	0.31
Total	1	1	1	1.12	1.31

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Constable (Precinct 3)	1	1	1	1	1
Deputy Constable 1	1	1	1	1	1
Total	2	2	2	2	2

Authorized Full Time Equivalents

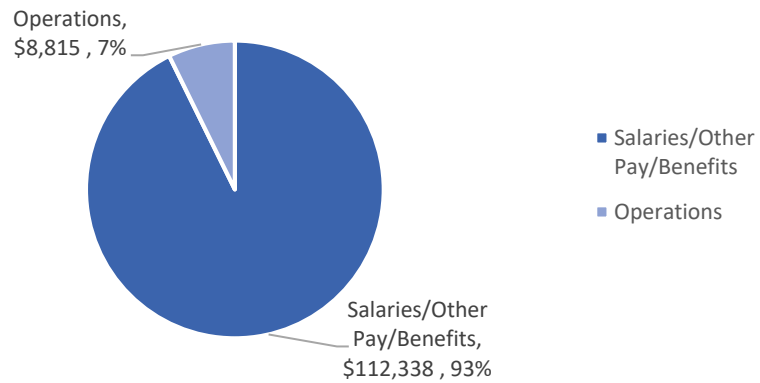
Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Constable (Precinct 4)	1	1	1	1	1
Deputy Constable 2	1	1	1	1	1
Deputy Constable 1	3	3	4	4	4
Total	5	5	6	6	6

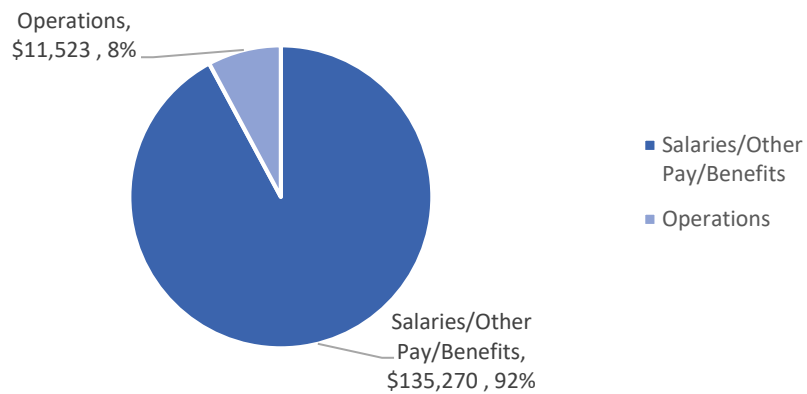


Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

44010 - Budget



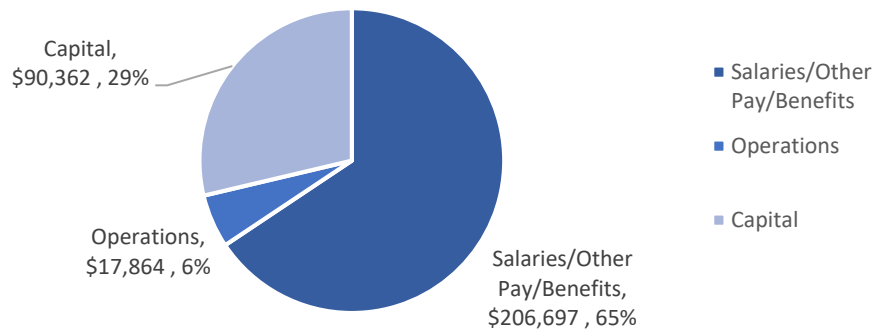
44020 - Budget



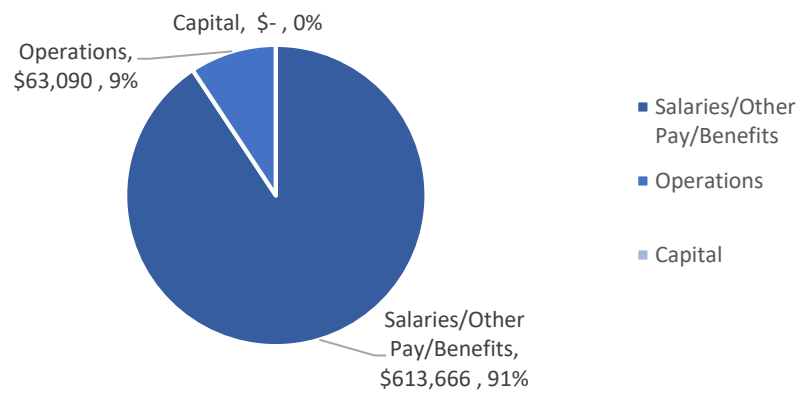


Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

44030 - Budget



44040 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

45010-Support Personnel-DPS

Clint Weekley

Sergeant

Purpose

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

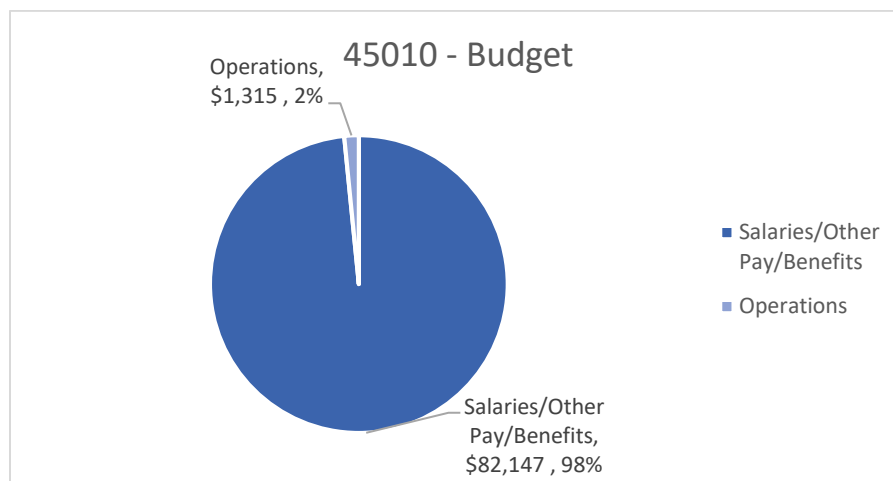
Description of Services

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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Deputy Clerk 2	0	0	1	1	1
Office Administrator	1	1	0	0	0
Total	1	1	1	1	1





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

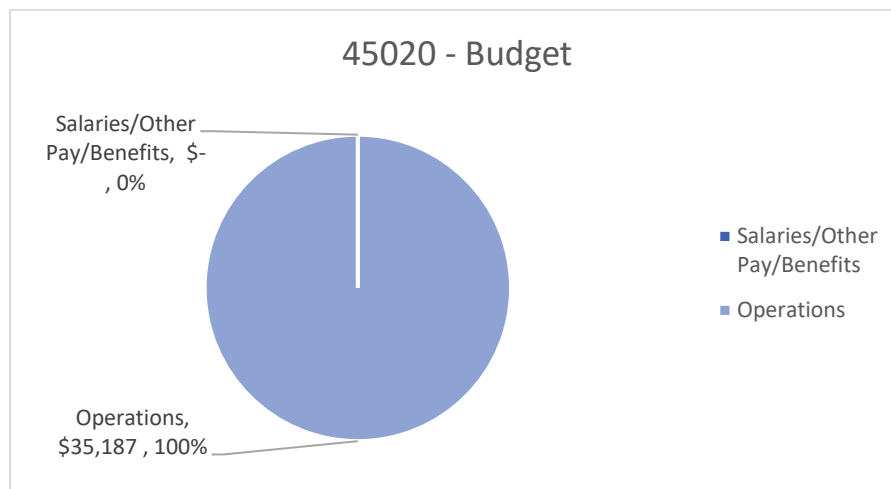
45020-Weigh Station Utilities and Services

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

46010-Office of Emergency Management

Butch Davis

Emergency Management Coordinator

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Continuing FEMA reimbursement request for DR4781 (April 2024 Flood)
- ✓ Completed FEMA reimbursement request for DR4798 (Hurricane Beryl 2024)
- ✓ Applied for and awarded DR4586 Hazard Mitigation Grant Program for fixed generators at New Waverly City Hall, Fire Station 52 & Fire Station 73
- ✓ Applied for and awarded DR4485 Hazard Mitigation Grant Program for fixed generators at the Courthouse, District Attorney's Building, Annex and Annex III

Planning for current and future growth and development

- ✓ Updated eight (8) of twenty two (22) Annexes as well as the Basic Plan for the Emergency Operations Plan
- ✓ Finalized update to Hazard Mitigation Plan
- ✓ In process of creating a Release of Hazardous Chemicals Plan

Managing assets, resources and technology

- ✓ Maintained all assets in top working order

Continuous improvement of internal and external operations

- ✓ Participated in State of Texas Hurricane Exercise for Region 2
- ✓ Participated in Regional Homeland Security Coordinating Council Priority Hearings
- ✓ Hosted second annual Emergency Preparedness Fair
- ✓ Participated in City of Huntsville Silent City Tabletop Exercise and Full-Scale Exercise
- ✓ Activated to a multitude of events and incidents including but not limited to grass fires, wildland fires, winter weather events, hazardous materials incidents, severe weather events and river flooding events
- ✓ Hosted four (4) Local Emergency Planning Committee (LEPC) Quarterly Meetings

Maintaining a high-quality workforce

- ✓ Attended TDEM Conference

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Continue participating in TDEM & FEMA Drills
- Continue hosting training exercises in Walker County
- Continue to build and train CERT



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Authorized Full Time Equivalents

Positions By Classification

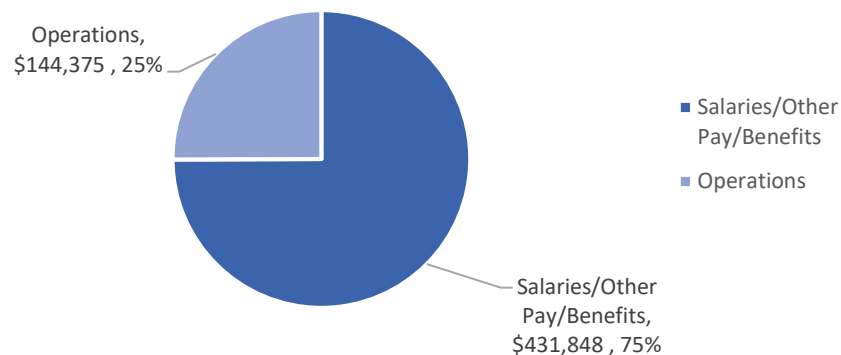
Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Emergency Mgt. Coordinator	1	1	1	1	1
Executive Administrator	1	1	1	1	1
Deputy EMC	1	1	1	1	1
Clerk 1	0.5	0.63	0.63	0.63	1
Total	3.5	3.63	3.63	3.63	4

Work Load Indicators

Walker County OEM has 53 Community Emergency Response Team (CERT) members. These volunteers have logged in the following hours:

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
CERT Program Meetings	2,784 hrs	530 hrs	674 hrs	600 hrs	600 hrs
CERT Program Training or Real World Events	1,548 hrs	1,988 hrs	1,078 hrs	2,000 hrs	2,000 hrs

46010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

49940-Public Safety-Governmental Services/Contracts

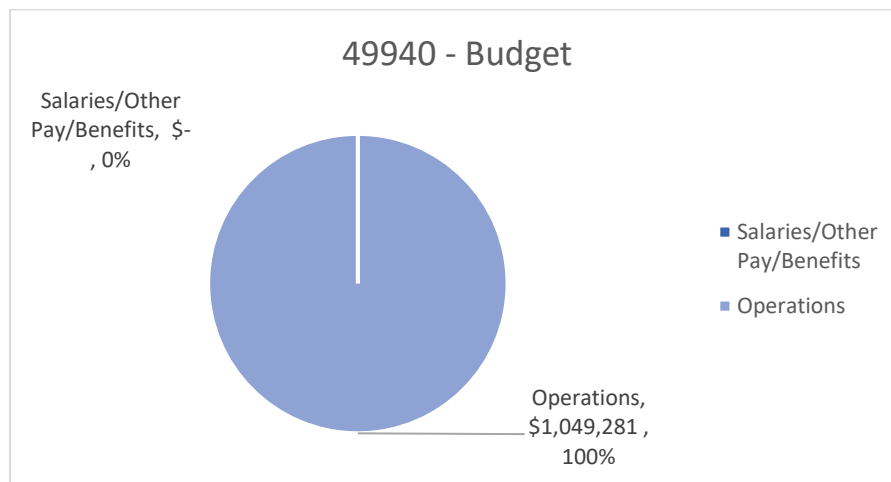
Commissioners Court

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

50010-County Jail

John Davila

Jail Administrator

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Maintaining assets, resources and technology

- ✓ Receipt of SCAAP Grant Award for over 12 years
- ✓ Idemia installed a new fingerprint machine, camera and updated software
- ✓ Approval to begin using Aladtec scheduling software
- ✓ Each pod was equipped with a "cut down knife" and one was used this year
- ✓ Contract awarded for jail water project
- ✓ Began using Guardian RFID electronic round trackers for cell checks, meals and recreation; doing away with most paper logs
- ✓ Acquired additional safety equipment, "Impact" a chemical spray that utilizes citric acid and does not irritate the eyes of nearby persons
- ✓ Approval to use E-Bonds to process bonds

Maintaining a high quality workforce

- ✓ Conducted the first armed jailer class and purchased firearms for us in transporting prisoners
- ✓ Passed a Texas Commission on Jail Standards inspection

Initiatives for FY 2026

Maintaining assets, resources and technology

- Continue SCAAP Grant Awards

Maintaining a high quality workforce

- We will continue to improve staff retention and workplace morale.
- Continue to incorporate safety and security training and equipment for the staff and facility.
- Lowering overtime costs



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

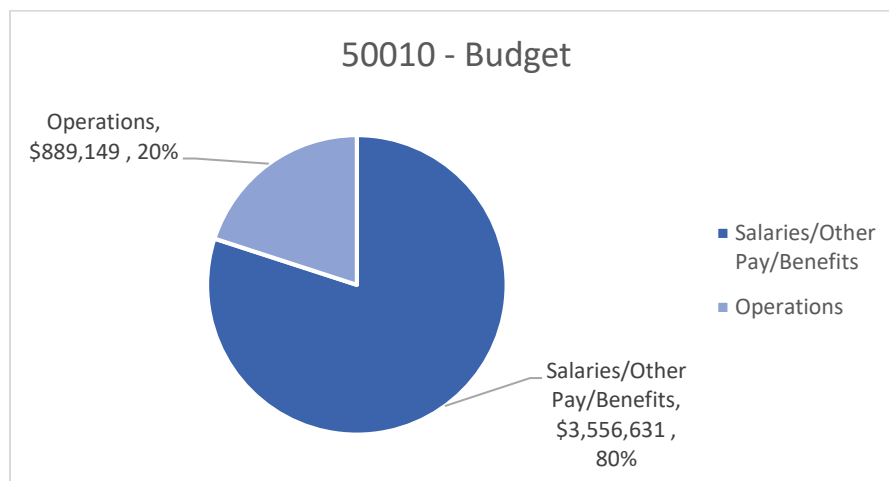
Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Jail Administrator	1	1	1	1	1
Lieutenant	1	1	1	1	1
Transport Deputy	2	2	2	2	3
Correctional Officer - Shift	4	4	4	4	4
Correctional Officer 3	3	3	3	3	3
Maintenance Assistant 4	1	1	1	1	1
Mechanic	0	0	0	0	1
Jail Mechanic	1	1	1	1	0
Correctional Officer 1	26	26	26	26	26
Office Administrator	1	1	1	1	1
Data Clerk 3	0	1	1	1	1
Total	40	41	41	41	42

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Bookings at Jail	2,857	2,755	3,053	1,821	TBD
Average Daily Jail Population	198	203	210	214	TBD
Highest Daily Jail Counts	221	223	247	237	TBD





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

50020-County Jail-Inmate Medical

John Davila
Jail Administrator

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Maintained Supplies for cleanliness and sanitization for the facility
- ✓ No recordable communicable sicknesses or transfers of sicknesses thru facility.
- ✓ Updated Tuberculosis Plan with the Texas Department of Health

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Will maintain and continue to seek proper medical care, supplies and personnel for facility
- Hire a Jail Nurse

Authorized Full Time Equivalents

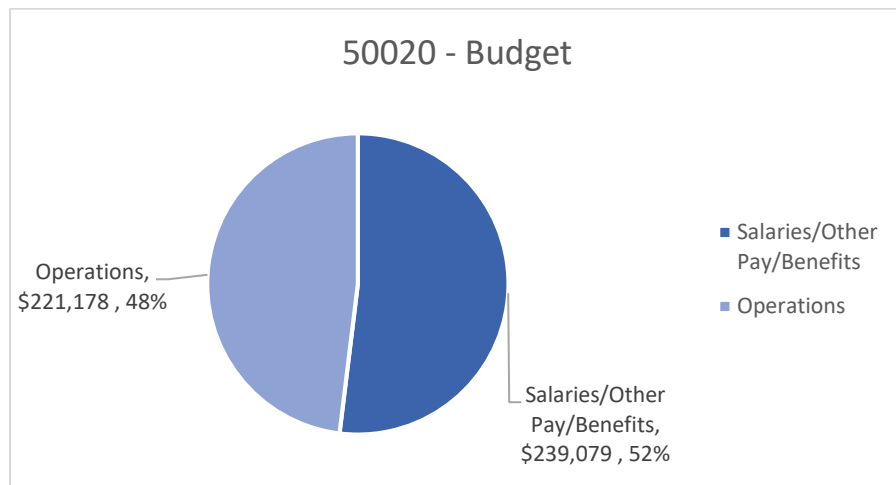
Positions By Classification

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Classification					
Jail Nurse-LVN	2	2	2	2	2
Part Time	0.5	0.63	0.63	0.63	0.63
Total	2.5	2.63	2.63	2.63	2.63



Walker County
 General Fund
 Adopted Budget Fiscal Year 2025-2026

Work Load Indicators					
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Number of Inmates seen by Jail Medical Staff	575	528	320	250	TBD
Invoices to Hospital District for Indigent Inmates	12	12	12	12	TBD





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

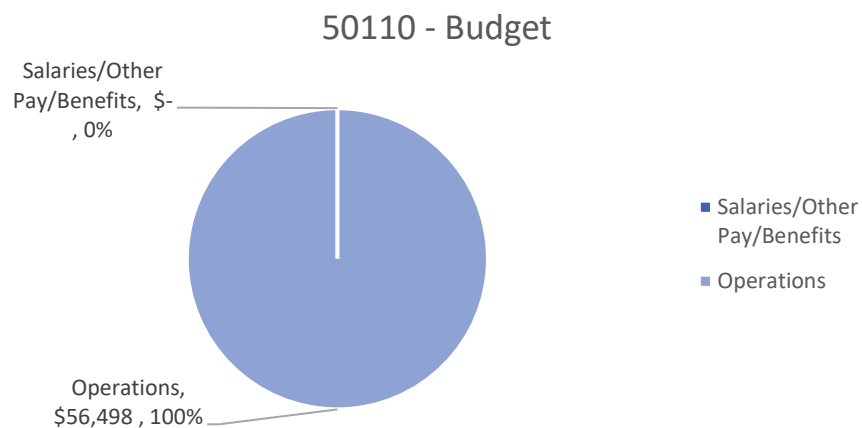
50110-Adult Probation Support- General Fund

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

50120 Adult Probation -Community Services

Purpose

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

Description of Services

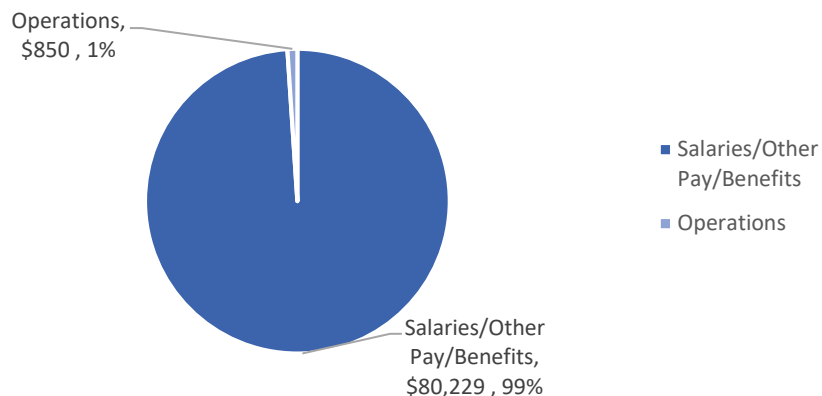
This department is established to account for the cost of a providing a Community Service Program (CSR) Coordinator, a full-time county employee, to oversee the administration and daily operations of the community service program that operates under the guidance of the CSCD director. As a sanction and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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CSR Coordinator	1	1	1	1	1
Total	1	1	1	1	1

50120 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

60010-Veteran's Services

Bob Kane
Veteran's Services Officer

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2025

Consistent, efficient and effective service

- ✓ Able to assist Veteran's that are unable to travel to office
- ✓ Electronic filing of forms reducing the amount of paperwork required to be sent in
- ✓ Awarded two grants from the Texas Veterans Commission Financial Assistance - \$ 35,000 to provide financial assistance to eligible Veterans, surviving spouses or dependents and \$ 70,000 for Housing for Texas Veterans which will allow for home repairs for safety, modifications due to physical disabilities and weatherization of home due to storm damage related reasons

Maintaining a high quality workforce

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

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Reach out to more Veteran's including homebound without having to close the office.
- Educate Veteran's on additional programs available to them
- Provide financial assistance to eligible Veterans, surviving spouses and dependents in the county in accordance with the guidelines of the Veterans Financial Assistance Grant from the Texas Veterans Commission
- Provide essential repairs, modification or weatherization to eligible Veteran, surviving spouses and dependents in the county in accordance with the guidelines of the Homes for Texas Veterans Grant from the Texas Veterans Commission



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

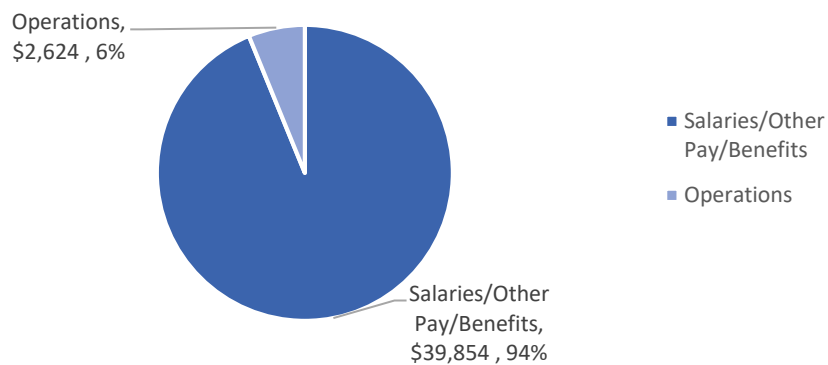
Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Veterans Services Director	0.5	0.53	0.53	0.53	0.53
Total	0.5	0.53	0.53	0.53	0.53

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Veteran's and Surviving Spouses Assisted (From January 2022 forward)	186	456	582	625	TBD
Number of Veterans in Walker County	4,561	4,693	4,800	5,000	TBD

60010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

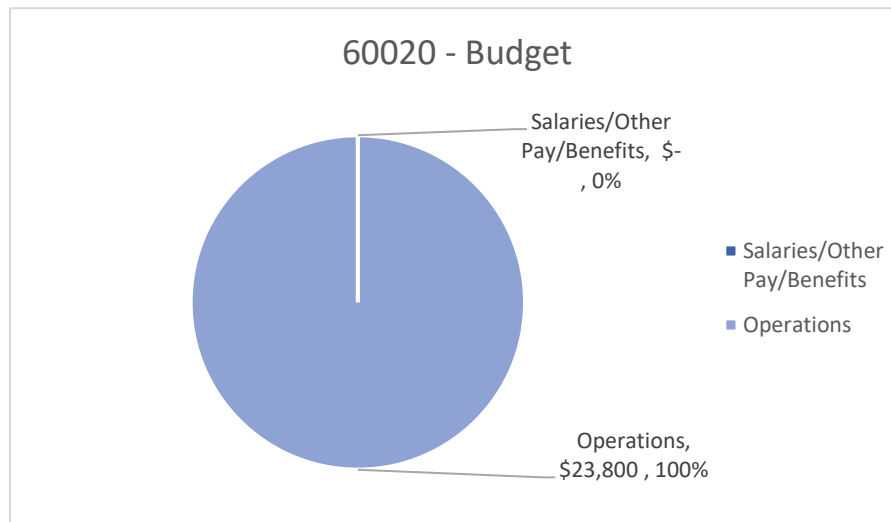
60020-Social Services

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

61020-Planning and Development Department

Andrew Isbell

Director

Purpose

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

Description of Services

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

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

Accomplishments for FY 2025

Planning for current and future growth and development

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

Maintaining a high quality workforce

- ✓ Re-appointed to the Texas On-Site Sewage Facility Research Grant Program
- ✓ Re-appointed to the Texas Water Development Board Flood Planning Group



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Initiatives for FY 2026

Consistent, efficient and effective services

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

Authorized Full Time Equivalents

Positions By Classification

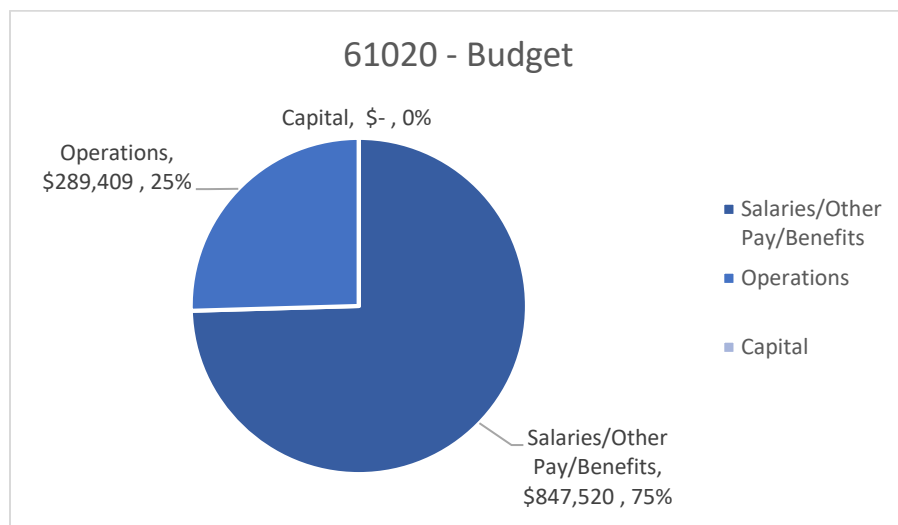
Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Planning & Dev Director	1	1	1	1	1
Development Program Administrator 2	0	1	1	1	1
Development Program Administrator	1	1	1	1	1
Environmental Enforcement Officer	0	2	2	2	2
Solid Waste Enforcement	2	0	0	0	0
Technician 2	1	1	1	1	1
Technician 1	3	3.26	3.26	3.26	3.26
Total	8	9.26	9.26	9.26	9.26



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Work Load Indicators

New Applications	Actual FY 2022	Actual FY 2023	Actual FY 2024 through June 2025	Projected FY 2024 based on average monthly
Major Plats	5 (336 lots)	5 (359 lots)	5 (358 lots)	6 (447.5 lots)
Minor Plats	14 (28 lots)	11 (32 lots)	7 (18 lots)	9 (22 lots)
Major Replats	4 (35 lots)	0	0	0
Minor Replats	34 (50 lots)	20 (31 lots)	14 (25 lots)	18 (31 lots)
Exceptions	39 (45 lots)	39 (45 lots)	16 (17 lots)	20 (21 lots)
Development Permits	790	544	398	498
Res. OSSF Permits	506	273	205	256
Com. OSSF Permits	49	21	12	15
911 Addresses Issued	999	690	287	358
RV Parks/MH Parks	3 (113 spaces)	1 (31 spaces)	0	0
Total County Road Miles	563.98	577.01	580.06	580.06





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

61050-Litter Control

John Davila

Jail Administrator

Purpose

Remove litter from the County roadways.

Description of Services

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

Accomplishments for FY 2025

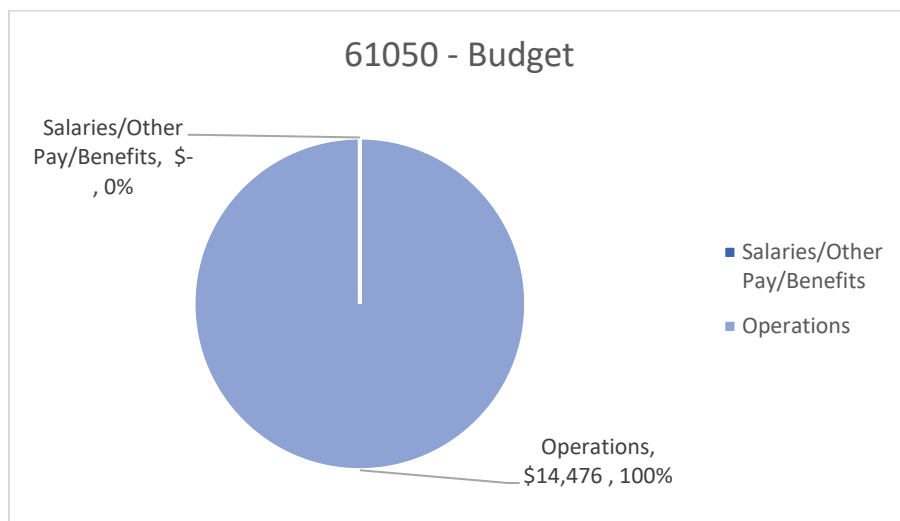
Consistent, efficient and effective services

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

Initiatives for FY 2026

Consistent, efficient and effective services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

69940-Health and Human Services - Governmental/Services Contracts

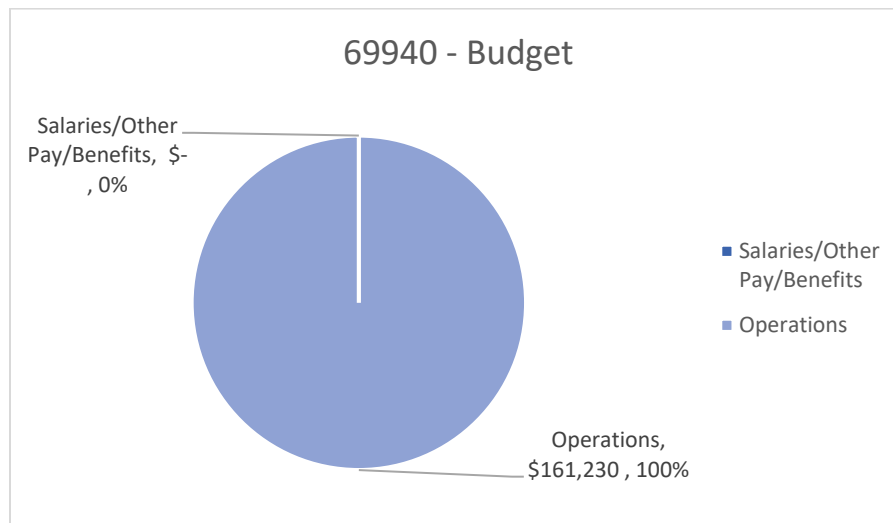
Commissioners Court

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

70010-Historical Commission

Scott Collier
Commission Chairman

Purpose

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

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

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

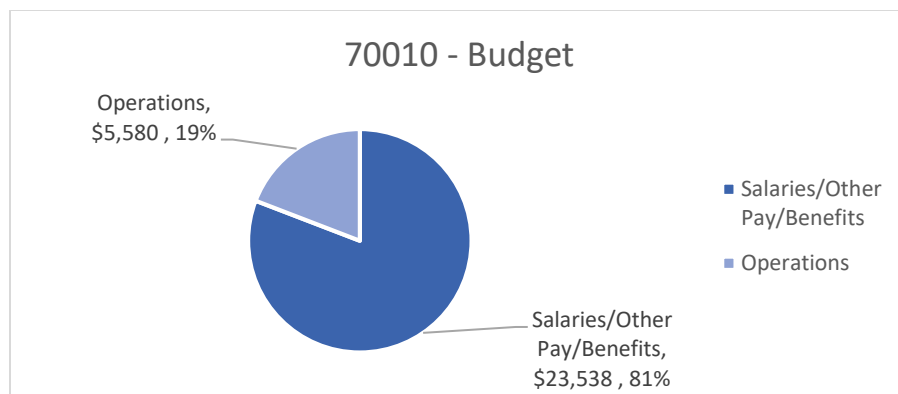
Description of Services

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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Clerk 1	0.5	0.43	0.43	0.43	0.43
Total	0.5	0.43	0.43	0.43	0.43





Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

70020-Texas AgriLife Extension Service

Kristy Titzman
County Coordinator

Purpose

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

Description of Services

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

Accomplishments for FY 2025

Maintaining a high quality workforce

✓ Recruited and hired a new Full-time Office Manager and Texas A&M AgriLife D9 Administration worked with County Officials to hire a New Ag and Natural Resources Agent and Family and Community Health Agent
Continuous improvement of internal and external operations

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

✓ Utilized volunteers to reach more residents of Walker County – 677 volunteers providing 17,451 hours

Consistent, efficient and effective service

✓ Walker County 4-H enrollment held steady

✓ 3 graduating 4-Hers received opportunity scholarships totaling \$ 40,000

Initiatives for FY 2026

Continuous improvement of internal and external operations

- Increase Walker County 4-H participation in Texas Major Shows and Walker County Fair
- Increase efficiency and space by staying organized and meeting clientele needs

Authorized Full Time Equivalents

Positions By Classification

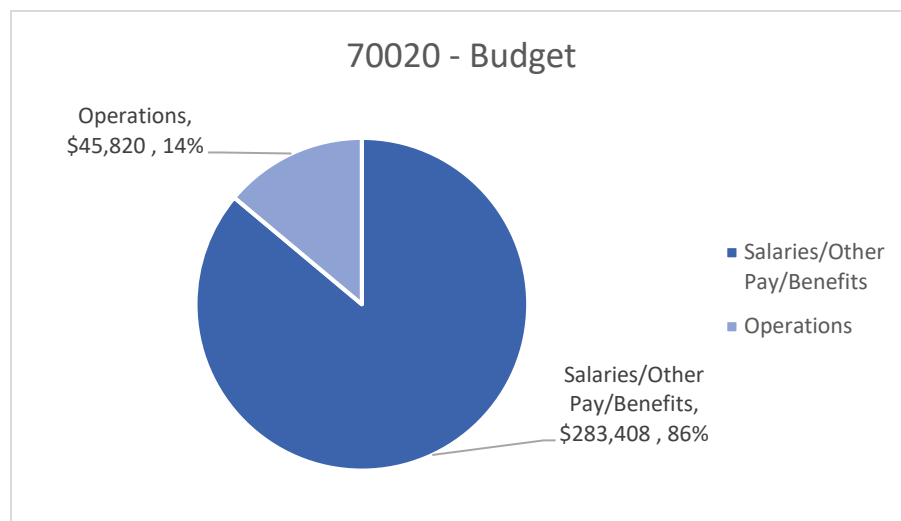
Classification	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Ag Extension Agent - Supplement	1.5	0	0	0	0
Program Assistant	1	1	1	1	1
Office Administrator	1	1	1	1	1
Clerk 1	1	0.87	0.87	0.87	0.87
Total	4.5	2.87	2.87	2.87	2.87



Walker County
General Fund
Adopted Budget Fiscal Year 2025-2026

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026
Total Educational Events	4,850	4,850	473	460	475
Total Contacts	62,295	94,874	66,022	60,000	62,000
Total Educational Hours	16,702	109,039	30,108	30,000	30,000
Newsletter Contacts	24,904	25,915	23,986	24,000	24,000
Ag Newsletters Released	12/691	12/751	8/828	4/828	4/828
4-H Newsletters Released	9/653	9/653	10/849	10/850	10/850
FCH Newsletters Release	22/577	12/1025	3/1,159	4/1,200	4/1,200
Web Contacts	12,000+	12,000+	26,000+	26,000+	26,000+
Social Media Followers	2,455	2,455	3,356	3,356+	3,356+
4-H Clubs	23	23	24	27	27
4-H Members	350	392	391	382	400
4-H Leaders	65	65	62	65	65
School Enrichment Youth	653	653	2,106	2,100+	780
Master Gardeners Trained	368	120	198	215	135
TEEA Volunteers	17	17	140	0	0
Extension Volunteers	624	677	677	685	685
Volunteer Hours Contributed	20,009	17,451	17,451	17,000	17,000
Value of Volunteers	\$544,245	\$554,942	\$584,434	\$591,430	\$591,430



General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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101-General Fund

15010-County Judge

Salaries/Other Pay/Benefits

51010-Head of Department	144,045	146,823	146,823	147,388	151,007
51030-Deputies and Assistants	90,449	157,852	157,852	144,163	163,851
51150-Allowances	650	600	600	600	600
52010-Social Security	17,855	22,288	22,288	22,288	24,132
52020-Group Insurance	32,184	43,808	43,808	40,609	45,636
52030-Retirement	34,181	44,417	44,417	44,417	45,827
52040-Workers Comp Insurance	796	831	831	831	859
52060-Unemployment Insurance	71	312	312	312	113
Total-Salaries/Other Pay/Benefits	320,231	416,931	416,931	400,608	432,025

Operations

61010-Office Supplies	384	1,505	1,258	1,258	1,505
61030-Operating Supplies	880	425	425	425	425
61100-Minor Equipment	2,198	0	2,171	2,171	0
64140-Software Maintenance/Subscriptions	288	250	576	576	250
71010-Travel and Lodging	1,251	3,745	2,745	2,745	3,745
71020-Conferences/Training	1,145	2,300	1,586	1,586	2,300
71030-Dues and Subscriptions	415	1,750	1,424	1,424	1,750
73160-Copies/CopierMaintenance Agreements	490	1,250	1,250	1,250	1,250
74140-Long Distance	0	110	0	0	110
74150-Communication-Air Cards	889	1,480	1,480	1,480	1,480
75400-Repairs and Maintenance - Office Equipment	0	100	0	0	100
Total-Operations	7,940	12,915	12,915	12,915	12,915

Total -15010-County Judge	328,171	429,846	429,846	413,523	444,940
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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15020-IT Operations

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	192,941	245,667	245,667	210,843	333,440
51080-Longevity	4,080	4,420	4,420	3,636	2,550
51100-IT Help Desk	0	0	0	0	69,114
51150-Allowances	3,100	3,600	3,600	3,400	4,800
52010-Social Security	14,663	19,407	19,407	19,407	26,070
52020-Group Insurance	24,156	32,856	32,856	29,218	45,636
52030-Retirement	29,245	37,216	37,216	37,216	49,994
52040-Workers Comp Insurance	318	406	406	406	648
52060-Unemployment Insurance	159	508	508	508	238
Total-Salaries/Other Pay/Benefits	268,662	344,080	344,080	304,634	532,490

Operations

61010-Office Supplies	0	550	550	550	550
61030-Operating Supplies	502	2,219	2,219	2,219	2,219
62110-Fuel	160	500	500	500	500
71010-Travel and Lodging	0	3,924	3,774	3,774	8,524
71020-Conferences/Training	1,995	400	550	550	400
71030-Dues and Subscriptions	175	200	200	200	200
74140-Long Distance	0	100	100	100	100
74150-Communication-Air Cards	456	812	812	812	812
75100-Repairs - Vehicles and Trucks	165	500	500	500	500
75400-Repairs and Maintenance - Office Equipment	0	300	300	300	300
Total-Operations	3,453	9,505	9,505	9,505	14,105

Total -15020-IT Operations	272,115	353,585	353,585	314,139	546,595
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
15030-IT Hardware/Software					
Operations					
61030-Operating Supplies	52	1,587	1,587	1,587	1,587
61100-Minor Equipment	0	0	3,429	3,429	0
64130-Volume Licensing	73,005	180,717	180,717	180,717	225,717
64140-Software Maintenance/Subscriptions	27,362	35,718	35,718	35,718	111,693
64150-Maintenance Hardware	2,753	17,616	17,616	17,616	17,616
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
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
68010-Purchased Services	10,405	34,061	30,632	30,632	34,061
69900-Project/Equipment Allocation	0	150,000	150,000	150,000	0
78150-SBITA-Reporting in Financials	247,594	0	0	0	0
Total-Operations	672,150	781,040	741,362	741,362	723,849
Total -15030-IT Hardware/Software	672,150	781,040	741,362	741,362	723,849

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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15050-County Clerk

Salaries/Other Pay/Benefits

51010-Head of Department	93,138	97,307	97,307	95,463	97,987
51030-Deputies and Assistants	431,923	473,622	473,622	451,028	492,345
51080-Longevity	5,545	5,780	5,780	5,780	6,460
51140-Other Pay Day Travel	145	0	0	0	0
52010-Social Security	39,316	44,119	44,119	44,119	45,657
52020-Group Insurance	100,649	109,520	109,520	109,520	114,090
52030-Retirement	77,631	84,604	84,604	84,604	87,551
52040-Workers Comp Insurance	841	925	925	925	1,135
52060-Unemployment Insurance	346	958	958	958	347
Total-Salaries/Other Pay/Benefits	749,534	816,835	816,835	792,397	845,572

Operations

61010-Office Supplies	4,394	10,000	8,820	8,820	10,000
61030-Operating Supplies	2,565	0	1,000	1,000	0
61100-Minor Equipment	2,603	0	0	0	0
61200-Jurors Supplies	0	0	942	942	1,000
61240-Jury Summons Tyler Contract	1,976	0	0	0	0
64140-Software Maintenance/Subscriptions	970	0	0	0	350
66600-Jurors	0	0	1,882	1,882	0
68010-Purchased Services	353	0	180	180	0
68020-Microfilming Services	46,812	84,000	84,000	84,000	84,000
68060-Contract Services - DSHS	1,043	1,850	1,850	1,850	1,850
71010-Travel and Lodging	1,101	4,100	4,100	4,100	4,100
71020-Conferences/Training	950	2,100	2,100	2,100	2,100
71030-Dues and Subscriptions	160	150	150	150	150
73160-Copies/CopierMaintenance Agreements	380	2,001	2,001	2,001	2,001
Total-Operations	63,307	104,201	107,025	107,025	105,551
Total -15050-County Clerk	812,841	921,036	923,860	899,422	951,123

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
16010-Voter Registration					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	48,628	53,519	53,519	50,575	55,370
51080-Longevity	1,700	1,870	1,870	1,870	2,040
51090-Overtime	1,422	0	0	2,539	0
52010-Social Security	3,901	4,237	4,237	4,237	4,392
52020-Group Insurance	10,736	10,952	10,952	10,952	11,409
52030-Retirement	7,569	8,126	8,126	8,126	8,422
52040-Workers Comp Insurance	82	89	89	89	109
52060-Unemployment Insurance	41	111	111	111	40
Total-Salaries/Other Pay/Benefits	74,079	78,904	78,904	78,499	81,782
Operations					
61010-Office Supplies	4,903	4,000	4,000	4,000	4,000
61030-Operating Supplies	0	500	2,600	0	500
61100-Minor Equipment	7,183	500	0	0	500
64140-Software Maintenance/Subscriptions	0	0	1,152	1,152	0
68010-Purchased Services	365	500	348	348	500
71010-Travel and Lodging	1,919	500	500	500	500
71020-Conferences/Training	0	300	300	300	300
73150-Rentals	475	0	0	0	0
73160-Copies/CopierMaintenance Agreements	543	650	650	650	650
74140-Long Distance	0	50	50	50	50
74150-Communication-Air Cards	1,458	1,000	1,000	1,000	1,000
Total-Operations	16,846	8,000	10,600	8,000	8,000
Total -16010-Voter Registration	90,925	86,904	89,504	86,499	89,782

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
16020-Elections					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	82,380	118,296	118,296	103,514	122,279
51070-Part-Time	39,041	0	40,000	43,243	0
51080-Longevity	523	0	0	850	1,020
51090-Overtime	1,327	0	0	6,052	0
51140-Other Pay Day Travel	35	0	0	0	0
52010-Social Security	7,633	9,049	9,049	9,049	9,433
52020-Group Insurance	16,999	21,904	21,904	21,904	22,818
52030-Retirement	12,311	17,354	17,354	17,354	18,088
52040-Workers Comp Insurance	187	190	190	190	234
52060-Unemployment Insurance	68	237	237	237	86
Total-Salaries/Other Pay/Benefits	160,504	167,030	207,030	202,393	173,958
Operations					
61010-Office Supplies	798	933	933	933	933
61030-Operating Supplies	6,308	6,500	6,036	6,036	7,500
61100-Minor Equipment	575	1,582	1,582	1,582	1,582
61260-Election Costs	22,706	24,713	24,713	24,713	24,713
64140-Software Maintenance/Subscriptions	1,152	0	0	0	0
64160-Maintenance Contracts Elections	0	13,450	27,450	27,450	13,450
68010-Purchased Services	23,161	23,200	23,200	23,200	23,200
69900-Project/Equipment Allocation	0	40,000	0	0	40,000
71010-Travel and Lodging	1,347	800	800	800	800
71020-Conferences/Training	0	300	596	596	300
71030-Dues and Subscriptions	150	0	0	0	0
75100-Repairs - Vehicles and Trucks	8	0	0	0	0
75200-Repairs - Equipment	0	0	368	368	0
75400-Repairs and Maintenance - Office Equipment	0	200	0	0	200
Total-Operations	56,205	111,678	85,678	85,678	112,678
Total -16020-Elections	216,709	278,708	292,708	288,071	286,636

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
17010-County Facilities					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	404,319	471,187	471,187	468,969	488,100
51070-Part-Time	11,940	0	0	0	0
51080-Longevity	2,380	2,720	2,720	2,720	5,610
51150-Allowances	8,040	3,480	3,480	8,040	3,480
52010-Social Security	32,143	36,521	36,521	36,521	38,035
52020-Group Insurance	93,941	109,520	109,520	107,301	114,090
52030-Retirement	62,390	70,033	70,033	70,033	72,938
52040-Workers Comp Insurance	9,776	11,171	11,171	11,171	11,039
52060-Unemployment Insurance	340	957	957	957	347
Total-Salaries/Other Pay/Benefits	625,269	705,589	705,589	705,712	733,639
Operations					
61010-Office Supplies	115	400	400	400	400
61030-Operating Supplies	9,016	6,000	7,500	7,500	6,000
61100-Minor Equipment	9,605	4,850	4,850	4,850	4,850
61210-Janitorial Supplies	26,066	22,000	22,000	22,000	22,000
61230-Uniforms	2,075	2,000	2,000	2,000	2,000
61410-Inmate Food	0	3,640	3,640	3,640	3,640
62110-Fuel	5,965	4,000	4,000	4,000	4,000
62120-Lubricants, Oils, Etc	0	600	600	600	600
64140-Software Maintenance/Subscriptions	4,254	2,540	2,540	2,540	2,540
67040-Professional Services	2,250	12,000	10,500	10,500	12,000
68010-Purchased Services	30,648	22,500	22,500	22,500	26,000
68500-Towing Services	75	0	0	0	0
69900-Project/Equipment Allocation	0	93,060	93,060	93,060	0
71010-Travel and Lodging	825	1,754	1,754	1,754	1,754
71020-Conferences/Training	0	150	150	150	500
71030-Dues and Subscriptions	0	75	75	75	75
73160-Copies/CopierMaintenance Agreements	71	100	100	100	100
74140-Long Distance	0	50	50	50	50
74150-Communication-Air Cards	0	960	960	960	960
74200-Electricity	120,844	132,768	132,768	132,768	132,768
74300-Gas Utility	13,780	21,515	21,515	21,515	21,515

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
74400-Water/Sewer/Garbage	19,287	20,400	20,400	20,400	20,400
75100-Repairs - Vehicles and Trucks	1,774	2,500	2,500	2,500	2,500
75200-Repairs - Equipment	10,208	2,650	2,650	2,650	2,650
75300-Repairs - Buildings	79,696	97,790	178,360	178,360	97,790
75600-Repairs - HVAC	25,940	50,000	50,000	50,000	50,000
75806-FEMA 4781 Storms	8,816	0	0	0	0
75808-FEMA 4798 - Hurricane Beryl	1,957	0	0	0	0
Total-Operations	373,267	504,302	584,872	584,872	415,092
Total -17010-County Facilities	998,536	1,209,891	1,290,461	1,290,584	1,148,731

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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17020-Facilities-Justice Center Municipal Allocation

Operations

61030-Operating Supplies	0	149	149	149	149
62110-Fuel	84	0	0	0	0
68010-Purchased Services	0	1,769	1,769	1,769	1,769
70010-Insurance and Bonds	2,943	1,182	1,182	1,182	1,182
74100-Communication	0	45	45	45	45
74200-Electricity	4,466	6,887	6,287	6,287	6,887
74300-Gas Utility	135	337	337	337	337
74400-Water/Sewer/Garbage	593	614	1,214	1,214	614
Total-Operations	8,221	10,983	10,983	10,983	10,983
Total -17020-Facilities-Justice Center Municipal Allocation	8,221	10,983	10,983	10,983	10,983

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
19010-Centralized Costs					
Salaries/Other Pay/Benefits					
51070-Part-Time	14,945	21,793	21,793	15,953	22,583
52010-Social Security	1,139	1,632	1,632	1,632	1,692
52020-Group Insurance	369,691	700,000	700,000	405,812	822,769
52022-Retiree Health Care Set-aside	0	0	0	0	0
52030-Retirement	2,186	3,130	3,130	3,130	3,245
52040-Workers Comp Insurance	24	20,034	20,034	20,034	20,042
52060-Unemployment Insurance	5,400	43	43	43	15
52990-Payroll Related Rounding	(38)	0	0	0	0
Total-Salaries/Other Pay/Benefits	393,347	746,632	746,632	446,604	870,346
Operations					
61010-Office Supplies	820	2,000	2,000	2,000	2,000
61030-Operating Supplies	76	3,500	2,900	2,900	3,500
62010-Postage	34,020	85,000	85,000	85,000	85,000
62110-Fuel	754	1,400	1,400	1,400	1,400
64140-Software Maintenance/Subscriptions	0	1,615	1,615	1,615	1,615
67040-Professional Services	950	13,000	13,000	13,000	13,000
67050-Pre EmploymentPhysicals/EmployeeTesting	1,810	2,000	2,000	2,000	2,000
67060-Accounting Services	42,150	54,100	54,100	54,100	54,100
68010-Purchased Services	10,095	18,450	18,450	18,450	18,450
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	12,000	13,000	13,000	12,000
69050-Copier Replacement	3,436	42,574	42,574	42,574	42,574
70010-Insurance and Bonds	317,935	357,943	357,943	357,943	377,943
70020-Insurance Deductibles	18,000	20,000	20,000	20,000	20,000
71020-Conferences/Training	2,485	0	0	0	0
71030-Dues and Subscriptions	7,743	14,010	14,010	14,010	14,010
73150-Rentals	0	100	100	100	100
74100-Communication	44,202	50,272	50,272	50,272	50,272
74110-Data Circuits/Internet	19,180	19,040	19,040	19,040	19,040
74140-Long Distance	2,463	5,000	5,000	5,000	5,000

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
74150-Communication-Air Cards	0	3,000	3,000	3,000	3,000
75100-Repairs - Vehicles and Trucks	323	400	400	400	400
75400-Repairs and Maintenance - Office Equipment	0	400	0	0	400
Total-Operations	786,911	863,304	863,304	863,304	908,304
Total -19010-Centralized Costs	1,180,258	1,609,936	1,609,936	1,309,908	1,778,650

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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19200-Contingency

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
Total-Contingency	0	818,500	590,536	590,536	1,125,170
Total -19200-Contingency	0	818,500	590,536	590,536	1,125,170

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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20005-County Auditor-Financial Systems

Operations

64420-Financial System	46,109	105,000	144,678	144,678	147,678
License/Services/Subscriptions					
Total-Operations	46,109	105,000	144,678	144,678	147,678
Total -20005-County Auditor-Financial Systems	46,109	105,000	144,678	144,678	147,678

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
20010-County Auditor					
Salaries/Other Pay/Benefits					
51010-Head of Department	136,523	139,180	139,180	139,715	143,173
51030-Deputies and Assistants	496,963	592,271	592,271	535,113	625,865
51080-Longevity	12,411	14,960	14,960	14,634	15,470
52010-Social Security	47,272	56,346	56,346	56,346	60,018
52020-Group Insurance	84,091	98,568	98,568	87,665	102,681
52030-Retirement	93,932	109,497	109,497	109,497	115,086
52040-Workers Comp Insurance	1,024	1,194	1,194	1,194	1,490
52060-Unemployment Insurance	511	1,492	1,492	1,492	551
Total-Salaries/Other Pay/Benefits	872,727	1,013,508	1,013,508	945,656	1,064,334
Operations					
61010-Office Supplies	1,676	7,000	6,600	6,600	5,000
61030-Operating Supplies	2,838	1,696	1,696	1,696	1,696
61100-Minor Equipment	9,370	3,000	3,000	3,000	3,000
64700-Software Improvements/Licenses/Training	1,901	21,785	21,785	21,785	7,173
68010-Purchased Services	480	0	400	400	0
71010-Travel and Lodging	0	3,000	3,000	3,000	3,000
71020-Conferences/Training	5,282	6,500	6,500	6,500	6,500
71030-Dues and Subscriptions	841	1,500	1,500	1,500	1,500
73150-Rentals	342	350	350	350	350
73160-Copies/CopierMaintenance Agreements	2,902	2,000	2,000	2,000	2,000
74150-Communication-Air Cards	1,368	1,380	1,380	1,380	1,380
Total-Operations	27,000	48,211	48,211	48,211	31,599
Total -20010-County Auditor	899,727	1,061,719	1,061,719	993,867	1,095,933

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
20020-County Treasurer					
Salaries/Other Pay/Benefits					
51010-Head of Department	93,138	95,097	95,097	95,463	97,987
51030-Deputies and Assistants	232,858	249,736	249,736	243,348	258,031
51080-Longevity	6,631	7,140	7,140	7,140	7,650
51090-Overtime	0	5,042	5,042	5,042	5,681
52010-Social Security	24,105	27,312	27,312	27,312	28,256
52020-Group Insurance	50,997	54,760	54,760	54,760	57,045
52030-Retirement	48,637	52,374	52,374	52,374	54,183
52040-Workers Comp Insurance	529	571	571	571	702
52060-Unemployment Insurance	188	517	517	517	188
Total-Salaries/Other Pay/Benefits	457,083	492,549	492,549	486,527	509,723
Operations					
61010-Office Supplies	3,212	5,447	5,247	5,247	5,447
61030-Operating Supplies	1,828	125	325	325	125
61100-Minor Equipment	766	0	0	0	0
64140-Software Maintenance/Subscriptions	336	0	336	336	0
67070-Bank Charges	6,638	6,750	6,750	6,750	10,750
68010-Purchased Services	859	1,800	1,800	1,800	1,800
71010-Travel and Lodging	1,855	3,835	3,835	3,835	3,835
71020-Conferences/Training	570	1,235	1,235	1,235	1,235
71030-Dues and Subscriptions	185	1,159	1,159	1,159	1,159
73150-Rentals	216	76	226	226	76
73160-Copies/CopierMaintenance Agreements	1,256	1,600	1,600	1,600	1,600
74140-Long Distance	0	252	252	252	252
75400-Repairs and Maintenance - Office Equipment	0	600	114	114	600
Total-Operations	17,721	22,879	22,879	22,879	26,879
Total -20020-County Treasurer	474,804	515,428	515,428	509,406	536,602

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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20030-County Treasurer - Collections

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	95,542	102,062	102,062	95,422	105,640
51080-Longevity	6,290	6,630	6,630	6,630	6,970
52010-Social Security	6,774	8,315	8,315	8,315	8,615
52020-Group Insurance	21,472	21,904	21,904	21,904	22,818
52030-Retirement	14,890	15,945	15,945	15,945	16,520
52040-Workers Comp Insurance	162	174	174	174	214
52060-Unemployment Insurance	81	217	217	217	79

Total-Salaries/Other Pay/Benefits	145,211	155,247	155,247	148,607	160,856
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Operations

61010-Office Supplies	783	2,230	1,489	1,489	2,230
61030-Operating Supplies	234	500	300	300	500
61100-Minor Equipment	0	0	1,541	1,541	0
64140-Software Maintenance/Subscriptions	0	70	70	70	70
64600-Collections Software Annual License/Support	3,600	3,600	3,600	3,600	3,600
68010-Purchased Services	1,615	5,000	5,000	5,000	5,000
71010-Travel and Lodging	0	1,000	1,000	1,000	1,000
71020-Conferences/Training	0	700	700	700	700
71030-Dues and Subscriptions	100	220	220	220	220
73160-Copies/CopierMaintenance Agreements	241	900	900	900	900
74140-Long Distance	0	600	0	0	600

Total-Operations	6,573	14,820	14,820	14,820	14,820
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Total -20030-County Treasurer - Collections	151,784	170,067	170,067	163,427	175,676
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
20040-Purchasing					
Salaries/Other Pay/Benefits					
51010-Head of Department	79,723	91,829	91,829	87,495	93,408
51030-Deputies and Assistants	97,203	112,239	112,239	108,466	117,301
51070-Part-Time	0	0	0	0	20,756
51080-Longevity	1,020	1,190	1,190	1,190	1,360
51150-Allowances	1,200	1,500	1,500	1,200	1,500
52010-Social Security	13,601	15,817	15,817	15,817	17,927
52020-Group Insurance	29,524	32,856	32,856	32,856	34,227
52030-Retirement	26,199	30,331	30,331	30,331	34,376
52040-Workers Comp Insurance	285	331	331	331	445
52060-Unemployment Insurance	143	414	414	414	164
Total-Salaries/Other Pay/Benefits	248,898	286,507	286,507	278,100	321,464
Operations					
61010-Office Supplies	380	1,801	1,301	1,301	1,801
61030-Operating Supplies	410	575	575	575	575
61100-Minor Equipment	85	650	2,250	2,250	650
62110-Fuel	59	0	500	500	0
64140-Software Maintenance/Subscriptions	288	0	1,188	1,188	0
68010-Purchased Services	55	324	324	324	324
69900-Project/Equipment Allocation	0	6,500	6,500	6,500	0
71010-Travel and Lodging	1,797	2,925	2,925	2,925	2,925
71020-Conferences/Training	2,917	6,300	3,800	3,800	6,300
71030-Dues and Subscriptions	290	600	600	600	600
73160-Copies/CopierMaintenance Agreements	1,182	1,300	1,300	1,300	1,300
74140-Long Distance	0	390	102	102	390
74150-Communication-Air Cards	1,701	1,368	1,368	1,368	1,368
75100-Repairs - Vehicles and Trucks	235	0	0	0	0
75400-Repairs and Maintenance - Office Equipment	0	50	50	50	50
Total-Operations	9,399	22,783	22,783	22,783	16,283
Total -20040-Purchasing	258,297	309,290	309,290	300,883	337,747

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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21010-Vehicle Registration

Salaries/Other Pay/Benefits

51010-Head of Department	93,138	95,097	95,097	95,462	97,987
51030-Deputies and Assistants	325,452	358,855	358,855	335,544	419,496
51080-Longevity	11,900	13,770	13,770	12,921	13,940
51140-Other Pay Day Travel	35	0	0	0	0
52010-Social Security	31,587	35,780	35,780	35,780	40,654
52020-Group Insurance	76,495	87,616	87,616	80,355	102,681
52030-Retirement	62,965	68,614	68,614	68,614	77,960
52040-Workers Comp Insurance	678	748	748	748	1,008
52060-Unemployment Insurance	264	741	741	741	303
Total-Salaries/Other Pay/Benefits	602,514	661,221	661,221	630,165	754,029

Operations

61010-Office Supplies	1,225	4,000	3,996	3,996	6,000
61030-Operating Supplies	1,062	300	161	161	300
61100-Minor Equipment	0	200	0	0	200
64140-Software Maintenance/Subscriptions	760	0	0	0	0
68010-Purchased Services	0	515	854	854	515
69900-Project/Equipment Allocation	0	2,000	2,000	2,000	0
71010-Travel and Lodging	1,001	857	857	857	857
71020-Conferences/Training	250	650	650	650	650
71030-Dues and Subscriptions	825	700	884	884	700
73160-Copies/CopierMaintenance Agreements	1,382	900	900	900	900
74140-Long Distance	0	180	0	0	180
Total-Operations	6,505	10,302	10,302	10,302	10,302

Total -21010-Vehicle Registration	609,019	671,523	671,523	640,467	764,331
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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29940-Governmental/Services Contracts

Intergovernmental/Contracts

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
Total-Intergovernmental/Contracts	728,189	847,486	847,486	847,486	903,173
Total -29940-Governmental/Services Contracts	728,189	847,486	847,486	847,486	903,173

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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30010-Courts-Central Costs

Salaries/Other Pay/Benefits

51110-Salary Supplements	34,320	36,160	36,160	34,320	34,320
52010-Social Security	2,452	2,768	2,768	2,768	2,624
52030-Retirement	5,017	5,304	5,304	5,304	5,036
52040-Workers Comp Insurance	613	648	648	648	652
Total-Salaries/Other Pay/Benefits	42,402	44,880	44,880	43,040	42,632

Operations

64140-Software Maintenance/Subscriptions	0	0	0	0	3,847
66010-Attorneys	0	280,000	131,620	131,620	330,000
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
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
66810-Appeals Court Allocation	1,948	12,665	11,104	11,104	16,641
66900-Public Defender Contract	25,895	21,000	25,895	25,895	25,895
67040-Professional Services	0	0	1,200	1,200	0
68010-Purchased Services	48,577	0	3,741	3,741	0
69900-Project/Equipment Allocation	0	0	0	0	12,833
Total-Operations	213,750	380,165	271,814	271,814	470,716
Total -30010-Courts-Central Costs	256,152	425,045	316,694	314,854	513,348

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
30020-County Court at Law					
Salaries/Other Pay/Benefits					
51010-Head of Department	185,712	185,000	185,000	165,035	199,000
51030-Deputies and Assistants	230,967	238,428	238,428	236,183	245,928
51080-Longevity	6,630	7,310	7,310	3,969	3,230
52010-Social Security	29,823	28,849	28,849	28,849	32,865
52020-Group Insurance	42,945	43,808	43,808	37,905	45,636
52030-Retirement	61,897	63,190	63,190	63,190	65,745
52040-Workers Comp Insurance	672	688	688	688	851
52060-Unemployment Insurance	188	488	488	488	174
Total-Salaries/Other Pay/Benefits	558,834	567,761	567,761	536,307	593,429
Operations					
61010-Office Supplies	1,386	3,044	2,574	2,574	2,756
61030-Operating Supplies	55	0	0	0	0
61100-Minor Equipment	0	0	620	620	0
61200-Jurors Supplies	574	1,000	58	58	0
64140-Software Maintenance/Subscriptions	280	0	288	288	288
66010-Attorneys	236,163	155,283	205,283	205,283	155,283
66600-Jurors	0	2,200	318	318	2,200
67040-Professional Services	6,323	14,300	29,700	29,700	14,300
68010-Purchased Services	1,431	543	543	543	543
71010-Travel and Lodging	0	3,000	2,712	2,712	3,000
71020-Conferences/Training	430	1,500	1,500	1,500	1,500
71030-Dues and Subscriptions	546	768	768	768	768
73160-Copies/CopierMaintenance Agreements	365	700	700	700	700
74140-Long Distance	0	150	0	0	150
74150-Communication-Air Cards	98	456	456	456	456
Total-Operations	247,651	182,944	245,520	245,520	181,944
Total -30020-County Court at Law	806,485	750,705	813,281	781,827	775,373

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
30030-12th Judicial District Court					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	196,915	202,632	202,632	203,411	210,398
51080-Longevity	1,870	2,040	2,040	2,040	2,210
51110-Salary Supplements	9,149	9,149	9,149	9,220	9,861
52010-Social Security	13,993	16,358	16,358	16,358	17,019
52020-Group Insurance	32,208	32,856	32,856	32,856	34,227
52030-Retirement	30,405	31,367	31,367	31,367	32,637
52040-Workers Comp Insurance	316	328	328	328	404
52060-Unemployment Insurance	158	410	410	410	148
Total-Salaries/Other Pay/Benefits	285,014	295,140	295,140	295,990	306,904
Operations					
61010-Office Supplies	924	5,871	4,952	4,952	5,871
61030-Operating Supplies	2,535	250	550	550	250
61100-Minor Equipment	1,625	0	619	619	0
64140-Software Maintenance/Subscriptions	864	3,255	3,255	3,255	3,255
66010-Attorneys	201,394	135,000	185,000	185,000	135,000
66500-Court Reporters	4,446	5,000	5,000	5,000	5,000
66600-Jurors	0	4,000	4,000	4,000	4,000
66820-Second Administrative Judicial Fee	5,436	5,300	5,300	5,300	5,300
67040-Professional Services	11,967	6,835	26,835	26,835	6,835
68010-Purchased Services	3,095	700	8,700	8,700	700
71010-Travel and Lodging	1,725	2,500	2,500	2,500	2,500
71020-Conferences/Training	605	750	750	750	750
71030-Dues and Subscriptions	380	3,500	3,500	3,500	3,500
73160-Copies/CopierMaintenance Agreements	302	700	700	700	700
74140-Long Distance	0	120	120	120	120
74150-Communication-Air Cards	867	950	950	950	950
75400-Repairs and Maintenance - Office Equipment	0	375	375	375	375
Total-Operations	236,165	175,106	253,106	253,106	175,106
Total -30030-12th Judicial District Court	521,179	470,246	548,246	549,096	482,010

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
30040-278th Judicial District Court					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	205,291	211,591	211,591	224,764	220,117
51080-Longevity	6,460	6,630	6,630	5,126	4,760
51110-Salary Supplements	11,975	11,975	11,975	12,067	12,757
52010-Social Security	16,767	17,610	17,610	17,610	18,180
52020-Group Insurance	32,200	32,856	32,856	28,767	34,227
52030-Retirement	32,714	33,770	33,770	33,770	34,860
52040-Workers Comp Insurance	336	349	349	349	427
52060-Unemployment Insurance	168	437	437	437	157
Total-Salaries/Other Pay/Benefits	305,911	315,218	315,218	322,890	325,485
Operations					
61010-Office Supplies	408	2,750	2,750	2,750	2,750
61030-Operating Supplies	95	250	250	250	250
61100-Minor Equipment	0	573	5,455	5,455	573
64100-Computer Software	0	600	600	600	600
64140-Software Maintenance/Subscriptions	288	495	495	495	495
66010-Attorneys	198,804	120,000	230,000	230,000	120,000
66500-Court Reporters	0	5,000	5,000	5,000	5,000
66600-Jurors	0	4,000	4,000	4,000	4,000
66820-Second Administrative Judicial Fee	5,437	5,300	5,300	5,300	5,300
67040-Professional Services	13,370	5,335	10,335	10,335	5,335
68010-Purchased Services	0	0	252	252	0
71010-Travel and Lodging	2,715	2,500	2,500	2,500	2,500
71020-Conferences/Training	300	750	750	750	750
71030-Dues and Subscriptions	25	3,000	3,000	3,000	3,000
73160-Copies/Copier Maintenance Agreements	228	700	700	700	700
74140-Long Distance	0	120	118	118	120
74150-Communication-Air Cards	0	0	0	0	0
75400-Repairs and Maintenance - Office Equipment	0	250	0	0	250
Total-Operations	221,670	151,623	271,505	271,505	151,623
Total -30040-278th Judicial District Court	527,581	466,841	586,723	594,395	477,108

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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30050-Courts-Pretrial Bond Supervision

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	44,797	51,031	51,031	46,154	52,820
51140-Other Pay Day Travel	20	0	0	0	0
52010-Social Security	3,391	3,904	3,904	3,904	4,041
52020-Group Insurance	8,499	10,952	10,952	10,952	11,409
52030-Retirement	6,553	7,486	7,486	7,486	7,749
52040-Workers Comp Insurance	71	189	189	189	428
52060-Unemployment Insurance	36	102	102	102	37
Total-Salaries/Other Pay/Benefits	63,367	73,664	73,664	68,787	76,484

Operations

61010-Office Supplies	100	3,000	2,000	2,000	3,000
61030-Operating Supplies	785	3,800	1,257	1,257	3,800
61100-Minor Equipment	0	0	3,030	3,030	0
71010-Travel and Lodging	0	500	642	642	500
71020-Conferences/Training	50	0	371	371	0
Total-Operations	935	7,300	7,300	7,300	7,300

Total -30050-Courts-Pretrial Bond Supervision	64,302	80,964	80,964	76,087	83,784
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
31010-District Clerk					
Salaries/Other Pay/Benefits					
51010-Head of Department	93,138	95,097	95,097	95,463	97,987
51030-Deputies and Assistants	367,149	376,943	376,943	367,138	389,957
51080-Longevity	10,874	14,280	14,280	13,274	15,980
51090-Overtime	1,272	19,554	19,554	2,200	20,556
52010-Social Security	35,713	38,700	38,700	38,700	40,125
52020-Group Insurance	85,889	87,616	87,616	87,616	91,272
52030-Retirement	69,080	74,212	74,212	74,212	76,942
52040-Workers Comp Insurance	751	810	810	810	996
52060-Unemployment Insurance	302	822	822	822	298
Total-Salaries/Other Pay/Benefits	664,168	708,034	708,034	680,235	734,113
Operations					
61010-Office Supplies	3,203	9,518	9,518	9,518	9,518
61030-Operating Supplies	741	507	507	507	507
61100-Minor Equipment	0	300	300	300	300
61200-Jurors Supplies	1,789	3,327	3,327	3,327	3,327
61240-Jury Summons Tyler Contract	8,425	0	0	0	0
64140-Software Maintenance/Subscriptions	1,727	1,440	1,728	1,728	1,800
68010-Purchased Services	1,040	1,138	1,138	1,138	1,138
71010-Travel and Lodging	1,298	4,356	4,356	4,356	4,356
71020-Conferences/Training	700	1,950	1,950	1,950	1,950
71030-Dues and Subscriptions	165	200	200	200	200
73160-Copies/CopierMaintenance Agreements	2,561	1,500	1,500	1,500	1,500
74140-Long Distance	0	250	250	250	250
74150-Communication-Air Cards	456	460	460	460	460
75400-Repairs and Maintenance - Office Equipment	0	400	112	112	400
Total-Operations	22,105	25,346	25,346	25,346	25,706
Total -31010-District Clerk	686,273	733,380	733,380	705,581	759,819

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
32010-Criminal District Attorney					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	1,586,751	1,703,777	1,703,777	1,646,186	1,759,637
51070-Part-Time	15,820	18,519	18,519	14,364	19,203
51080-Longevity	6,631	11,560	11,560	12,208	13,940
51090-Overtime	0	0	0	31	0
51110-Salary Supplements	18,000	18,000	18,000	18,139	18,963
51150-Allowances	5,355	5,460	5,460	5,425	5,460
52010-Social Security	122,866	134,433	134,433	134,433	139,019
52020-Group Insurance	225,459	240,944	240,944	236,530	250,998
52030-Retirement	238,756	257,797	257,797	257,797	266,583
52040-Workers Comp Insurance	6,175	8,416	8,416	8,416	9,505
52060-Unemployment Insurance	1,283	3,478	3,478	3,478	1,260
Total-Salaries/Other Pay/Benefits	2,227,096	2,402,384	2,402,384	2,337,007	2,484,568
Operations					
61010-Office Supplies	4,272	15,000	11,358	11,358	15,000
61030-Operating Supplies	6,986	2,000	2,000	2,000	2,000
61100-Minor Equipment	224	0	0	0	0
64140-Software Maintenance/Subscriptions	26,909	26,136	28,520	28,520	28,809
66080-Legal Post Conviction Writ	47,013	0	0	0	0
66700-Expert Witnesses	7,236	5,024	4,699	4,699	5,024
68010-Purchased Services	0	0	325	325	0
69900-Project/Equipment Allocation	17,000	31,075	34,372	34,372	0
71010-Travel and Lodging	2,591	0	2,500	2,500	0
71020-Conferences/Training	3,076	0	0	0	0
71030-Dues and Subscriptions	11,902	13,255	12,755	12,755	13,255
72030-Grant Expenditures	18,030	0	18,571	18,571	22,302
73160-Copies/Copier Maintenance Agreements	2,299	1,800	1,800	1,800	1,800
74140-Long Distance	0	150	0	0	150
74200-Electricity	11,477	13,990	13,990	13,990	13,990
74400-Water/Sewer/Garbage	968	2,000	2,000	2,000	2,000
75100-Repairs - Vehicles and Trucks	4,018	0	0	0	0
Total-Operations	164,001	110,430	132,890	132,890	104,330

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
Total -32010-Criminal District Attorney	2,391,097	2,512,814	2,535,274	2,469,897	2,588,898

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
33010-Justice of Peace Precinct 1					
Salaries/Other Pay/Benefits					
51010-Head of Department	80,566	82,322	82,322	82,639	84,893
51030-Deputies and Assistants	141,024	146,748	146,748	145,092	151,955
51080-Longevity	8,160	8,330	8,330	8,330	8,500
51150-Allowances	7,500	7,500	7,500	7,500	7,500
52010-Social Security	17,243	18,736	18,736	18,736	19,344
52020-Group Insurance	42,945	43,808	43,808	43,808	45,636
52030-Retirement	34,691	35,928	35,928	35,928	37,093
52040-Workers Comp Insurance	377	392	392	392	480
52060-Unemployment Insurance	115	301	301	301	109
Total-Salaries/Other Pay/Benefits	332,621	344,065	344,065	342,726	355,510
Operations					
61010-Office Supplies	2,182	2,800	2,950	2,950	3,300
61030-Operating Supplies	0	300	300	300	300
61100-Minor Equipment	0	0	0	0	0
61240-Jury Summons Tyler Contract	438	0	0	0	0
66600-Jurors	0	1,500	1,500	1,500	1,500
68010-Purchased Services	136	1,500	1,500	1,500	1,500
71010-Travel and Lodging	1,100	1,600	2,234	2,234	2,132
71020-Conferences/Training	300	600	600	600	1,200
71030-Dues and Subscriptions	145	200	200	200	200
73150-Rentals	0	40	40	40	40
73160-Copies/CopierMaintenance Agreements	95	750	750	750	750
74140-Long Distance	0	150	0	0	150
75400-Repairs and Maintenance - Office Equipment	0	634	0	0	634
Total-Operations	4,396	10,074	10,074	10,074	11,706
Total -33010-Justice of Peace Precinct 1	337,017	354,139	354,139	352,800	367,216

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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33020-Justice of Peace Precinct 2

Salaries/Other Pay/Benefits

51010-Head of Department	80,566	82,322	82,322	82,639	84,893
51030-Deputies and Assistants	99,618	102,034	102,034	102,321	105,611
51080-Longevity	4,080	4,420	4,420	4,420	4,760
51150-Allowances	7,500	7,500	7,500	7,500	7,500
52010-Social Security	13,199	15,014	15,014	15,014	15,512
52020-Group Insurance	32,208	32,856	32,856	32,856	34,227
52030-Retirement	28,040	28,794	28,794	28,794	29,745
52040-Workers Comp Insurance	304	315	315	315	386
52060-Unemployment Insurance	82	213	213	213	77
Total-Salaries/Other Pay/Benefits	265,597	273,468	273,468	274,072	282,711

Operations

61010-Office Supplies	1,136	2,000	2,000	2,000	2,000
61030-Operating Supplies	813	700	700	700	700
61100-Minor Equipment	0	250	250	250	250
66600-Jurors	0	1,200	1,200	1,200	1,200
71010-Travel and Lodging	1,401	1,600	1,600	1,600	1,600
71020-Conferences/Training	300	900	900	900	900
71030-Dues and Subscriptions	70	200	200	200	200
73160-Copies/Copier Maintenance Agreements	53	1,000	1,000	1,000	1,000
74140-Long Distance	0	100	100	100	100
74150-Communication-Air Cards	433	460	460	460	460
75400-Repairs and Maintenance - Office Equipment	0	346	346	346	346
Total-Operations	4,206	8,756	8,756	8,756	8,756

Total -33020-Justice of Peace Precinct 2	269,803	282,224	282,224	282,828	291,467
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
33030-Justice of Peace Precinct 3					
Salaries/Other Pay/Benefits					
51010-Head of Department	80,566	82,322	82,322	82,639	84,893
51030-Deputies and Assistants	100,176	102,660	102,660	103,005	106,252
51080-Longevity	4,250	4,420	4,420	4,420	4,590
51150-Allowances	7,500	7,500	7,500	7,500	7,500
52010-Social Security	14,104	15,063	15,063	15,063	15,548
52020-Group Insurance	32,208	32,856	32,856	32,856	34,227
52030-Retirement	28,146	28,886	28,886	28,886	29,815
52040-Workers Comp Insurance	306	316	316	316	386
52060-Unemployment Insurance	83	215	215	215	77
Total-Salaries/Other Pay/Benefits	267,339	274,238	274,238	274,900	283,288
Operations					
61010-Office Supplies	1,421	1,075	1,325	1,325	1,344
61030-Operating Supplies	57	400	400	400	400
61200-Jurors Supplies	0	200	200	200	200
61240-Jury Summons Tyler Contract	167	0	0	0	0
66600-Jurors	618	1,150	742	742	1,150
67040-Professional Services	0	0	300	300	0
68010-Purchased Services	0	348	456	456	348
69900-Project/Equipment Allocation	0	900	900	900	0
71010-Travel and Lodging	2,185	1,600	1,574	1,574	1,600
71020-Conferences/Training	640	900	900	900	900
71030-Dues and Subscriptions	430	388	414	414	388
73160-Copies/CopierMaintenance Agreements	116	700	700	700	700
74140-Long Distance	0	150	0	0	150
74200-Electricity	2,197	3,000	2,542	2,542	3,000
74300-Gas Utility	0	0	248	248	0
74400-Water/Sewer/Garbage	370	264	474	474	264
75400-Repairs and Maintenance - Office Equipment	0	100	0	0	100
Total-Operations	8,201	11,175	11,175	11,175	10,544
Total -33030-Justice of Peace Precinct 3	275,540	285,413	285,413	286,075	293,832

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
33040-Justice of Peace Precinct 4					
Salaries/Other Pay/Benefits					
51010-Head of Department	80,566	82,322	82,322	82,639	84,893
51030-Deputies and Assistants	142,214	149,426	149,426	147,213	154,701
51080-Longevity	7,990	8,670	8,670	8,670	10,030
51150-Allowances	7,500	7,500	7,500	7,500	7,500
52010-Social Security	16,534	18,966	18,966	18,966	19,670
52020-Group Insurance	42,945	43,808	43,808	43,808	45,636
52030-Retirement	34,839	36,370	36,370	36,370	37,721
52040-Workers Comp Insurance	370	396	396	396	489
52060-Unemployment Insurance	117	309	309	309	113
Total-Salaries/Other Pay/Benefits	333,075	347,767	347,767	345,871	360,753
Operations					
61010-Office Supplies	1,390	2,117	2,117	2,117	2,117
61030-Operating Supplies	708	410	410	410	410
61100-Minor Equipment	506	0	0	0	0
61240-Jury Summons Tyler Contract	61	0	0	0	0
64140-Software Maintenance/Subscriptions	288	0	288	288	0
66600-Jurors	154	2,200	2,200	2,200	2,200
68010-Purchased Services	0	200	200	200	200
71010-Travel and Lodging	1,587	2,100	2,100	2,100	2,132
71020-Conferences/Training	450	1,100	1,100	1,100	1,200
71030-Dues and Subscriptions	205	201	205	205	201
73150-Rentals	0	28	28	28	28
73160-Copies/CopierMaintenance Agreements	121	800	800	800	800
74140-Long Distance	0	150	8	8	150
74200-Electricity	2,875	3,600	3,600	3,600	3,600
74300-Gas Utility	486	400	400	400	400
74400-Water/Sewer/Garbage	1,328	1,055	1,055	1,055	1,055
75400-Repairs and Maintenance - Office Equipment	0	150	0	0	150
Total-Operations	10,159	14,511	14,511	14,511	14,643
Total -33040-Justice of Peace Precinct 4	343,234	362,278	362,278	360,382	375,396

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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36010-Juvenile Probation Support - General Fund

Salaries/Other Pay/Benefits

51010-Head of Department	18,738	17,706	17,706	17,706	17,706
51030-Deputies and Assistants	40,990	71,713	71,713	34,749	71,713
52010-Social Security	4,197	6,841	6,841	6,841	6,841
52020-Group Insurance	21,474	20,052	20,052	20,052	20,052
52030-Retirement	8,730	13,180	13,180	13,180	13,180
52040-Workers Comp Insurance	216	387	387	387	387
52060-Unemployment Insurance	47	89	89	89	89
Total-Salaries/Other Pay/Benefits	94,392	129,968	129,968	93,004	129,968

Operations

61010-Office Supplies	1,470	3,200	3,200	3,200	3,200
61030-Operating Supplies	86	0	0	0	0
64130-Volume Licensing	0	364	364	364	364
67050-Pre EmploymentPhysicals/EmployeeTesting	125	0	0	0	0
67061-Audit Services	1,900	1,900	1,900	1,900	1,900
68070-Contract Services - Juvenile	11,981	48,147	48,147	48,147	48,147
70010-Insurance and Bonds	0	300	300	300	300
71010-Travel and Lodging	2,544	6,000	5,082	5,082	6,000
71020-Conferences/Training	2,860	2,000	2,000	2,000	2,000
71030-Dues and Subscriptions	240	300	500	500	300
73150-Rentals	216	375	375	375	375
73160-Copies/CopierMaintenance Agreements	241	320	320	320	320
74100-Communication	1,244	800	1,140	1,140	800
74200-Electricity	4,303	3,700	3,700	3,700	3,700
74300-Gas Utility	1,197	1,040	1,418	1,418	1,040
74400-Water/Sewer/Garbage	2,687	2,260	2,260	2,260	2,260
Total-Operations	31,094	70,706	70,706	70,706	70,706
Total -36010-Juvenile Probation Support - General Fund	125,486	200,674	200,674	163,710	200,674

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
41010-Sheriff					
Salaries/Other Pay/Benefits					
51010-Head of Department	137,224	139,892	139,892	140,430	143,902
51030-Deputies and Assistants	2,681,870	3,069,488	3,069,488	2,786,343	3,185,170
51080-Longevity	50,101	54,230	54,230	54,508	61,880
51090-Overtime	106,974	34,840	35,072	128,736	36,224
51150-Allowances	10,395	13,380	13,380	10,610	13,380
52010-Social Security	217,313	252,427	252,427	252,427	263,208
52020-Group Insurance	399,453	470,936	470,936	418,729	490,587
52030-Retirement	436,694	485,846	485,846	485,846	504,734
52040-Workers Comp Insurance	50,561	55,558	55,558	55,558	61,002
52060-Unemployment Insurance	2,263	6,339	6,339	6,339	2,304
Total-Salaries/Other Pay/Benefits	4,092,848	4,582,936	4,583,168	4,339,526	4,762,391
Operations					
61010-Office Supplies	5,980	9,548	9,548	9,548	9,548
61030-Operating Supplies	3,979	6,000	6,000	6,000	6,000
61100-Minor Equipment	234	4,100	3,075	3,075	4,100
61210-Janitorial Supplies	0	1,509	1,509	1,509	1,509
61230-Uniforms	9,910	9,056	9,056	9,056	9,056
61310-Canine Supplies and Services	1,662	2,000	2,750	2,750	3,920
61480-VIP (Volunteers) ,CERT Supplies	0	500	500	500	500
62110-Fuel	195,618	203,262	203,262	203,262	203,262
62120-Lubricants, Oils, Etc	4,082	5,115	5,115	5,115	5,115
64100-Computer Software	2,631	1,774	2,631	2,631	1,774
64140-Software Maintenance/Subscriptions	102,450	103,124	103,124	103,124	105,748
67040-Professional Services	260	0	0	0	0
67050-Pre EmploymentPhysicals/EmployeeTesting	1,105	285	675	675	285
68010-Purchased Services	481	1,697	2,448	2,448	1,697
68025-Lab Services	125	6,000	6,000	6,000	6,000
68500-Towing Services	540	925	1,200	1,200	925
69900-Project/Equipment Allocation	21,289	0	0	0	0
71010-Travel and Lodging	13,675	6,000	6,000	6,000	6,000
71020-Conferences/Training	5,765	2,700	2,700	2,700	2,700
71030-Dues and Subscriptions	125	4,950	4,950	4,950	4,950

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
72030-Grant Expenditures	20,620	0	20,264	20,264	0
72050-Homeland Grant Expenditures	49,462	0	10,098	10,098	0
73150-Rentals	600	600	600	600	600
73160-Copies/CopierMaintenance Agreements	1,372	1,000	1,000	1,000	1,000
74100-Communication	0	300	0	0	300
74110-Data Circuits/Internet	147	1,671	785	785	1,671
74130-Communication - Cell/Mobile Phones	1,334	452	1,340	1,340	452
74140-Long Distance	0	1,500	0	0	1,500
74150-Communication-Air Cards	19,587	20,445	20,445	20,445	55,445
74500-Telecable	1,133	1,416	1,416	1,416	1,416
75100-Repairs - Vehicles and Trucks	51,611	51,460	65,816	65,816	51,460
75200-Repairs - Equipment	14	1,500	1,500	1,500	1,500
75300-Repairs - Buildings	0	4,355	4,355	4,355	4,355
75400-Repairs and Maintenance - Office Equipment	0	200	0	0	200
Total-Operations	515,791	453,444	498,162	498,162	492,988
Capital					
85014-Speed Trailer Construction	0	0	0	0	0
85030-Capital - From Grant	0	0	104,564	104,564	0
87030-Vehicles and Trucks	312,859	394,955	471,720	471,720	389,984
Total-Capital	312,859	394,955	576,284	576,284	389,984
Total -41010-Sheriff	4,921,498	5,431,335	5,657,614	5,413,972	5,645,363

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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41030-Sheriff Estray

Operations

61030-Operating Supplies	54	0	119	119	0
61300-Estray Supplies	1,190	2,700	2,581	2,581	2,700
68010-Purchased Services	4,500	2,700	2,700	2,700	2,700
68400-Legal/Public Notices	0	500	500	500	500
Total-Operations	5,744	5,900	5,900	5,900	5,900
Total -41030-Sheriff Estray	5,744	5,900	5,900	5,900	5,900

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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43010-Courthouse Security General Fund

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	236,521	251,485	251,485	254,303	260,337
51080-Longevity	7,140	6,460	6,460	6,460	6,800
51090-Overtime	2,312	0	0	553	0
51150-Allowances	420	420	420	420	420
52010-Social Security	17,432	19,764	19,764	19,764	20,469
52020-Group Insurance	37,129	43,808	43,808	43,371	45,636
52030-Retirement	35,687	37,902	37,902	37,902	39,251
52040-Workers Comp Insurance	4,345	4,626	4,626	4,626	5,084
52060-Unemployment Insurance	194	518	518	518	188
Total-Salaries/Other Pay/Benefits	341,180	364,983	364,983	367,917	378,185
Total -43010-Courthouse Security General Fund	341,180	364,983	364,983	367,917	378,185

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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44001-Constables Central

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	60,430	85,570	85,570	78,497	88,376
51080-Longevity	2,720	2,890	2,890	2,890	3,060
51090-Overtime	0	0	0	168	0
52010-Social Security	4,758	6,767	6,767	6,767	6,995
52020-Group Insurance	10,736	10,952	10,952	10,952	11,409
52030-Retirement	9,235	12,977	12,977	12,977	13,414
52040-Workers Comp Insurance	100	141	141	141	174
52060-Unemployment Insurance	50	138	138	138	64
Total-Salaries/Other Pay/Benefits	88,029	119,435	119,435	112,530	123,492

Operations

61010-Office Supplies	369	1,095	1,095	1,095	1,095
61030-Operating Supplies	658	1,664	1,664	1,664	1,664
64100-Computer Software	0	260	260	260	260
69900-Project/Equipment Allocation	3,284	0	0	0	0
71010-Travel and Lodging	0	100	100	100	100
71020-Conferences/Training	0	200	200	200	200
73160-Copies/Copier Maintenance Agreements	152	600	600	600	600
Total-Operations	4,463	3,919	3,919	3,919	3,919
Total -44001-Constables Central	92,492	123,354	123,354	116,449	127,411

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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44010-Constable Precinct 1

Salaries/Other Pay/Benefits

51010-Head of Department	73,150	74,787	74,787	75,075	77,170
51080-Longevity	3,740	3,910	3,910	3,910	4,080
52010-Social Security	5,488	6,020	6,020	6,020	6,216
52020-Group Insurance	10,736	10,952	10,952	10,952	11,409
52030-Retirement	11,243	11,545	11,545	11,545	11,919
52040-Workers Comp Insurance	1,369	1,409	1,409	1,409	1,544
Total-Salaries/Other Pay/Benefits	105,726	108,623	108,623	108,911	112,338

Operations

61010-Office Supplies	0	358	358	358	358
61030-Operating Supplies	999	1,221	1,221	1,221	1,221
61230-Uniforms	77	300	300	300	300
62110-Fuel	1,142	2,500	2,500	2,500	2,500
64140-Software Maintenance/Subscriptions	165	288	288	288	288
68010-Purchased Services	0	102	102	102	102
69900-Project/Equipment Allocation	0	6,164	6,917	6,917	0
71010-Travel and Lodging	0	300	300	300	300
71030-Dues and Subscriptions	0	145	145	145	145
74150-Communication-Air Cards	433	600	600	600	600
75100-Repairs - Vehicles and Trucks	216	2,600	1,847	1,847	2,600
75200-Repairs - Equipment	0	401	401	401	401
Total-Operations	3,032	14,979	14,979	14,979	8,815

Total -44010-Constable Precinct 1	108,758	123,602	123,602	123,890	121,153
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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44020-Constable Precinct 2

Salaries/Other Pay/Benefits

51010-Head of Department	73,150	74,787	74,787	75,075	77,170
51070-Part-Time	3,750	8,666	17,332	15,119	20,659
51080-Longevity	1,530	1,700	1,700	1,700	1,870
52010-Social Security	5,140	6,514	7,848	7,848	7,627
52020-Group Insurance	10,736	10,952	10,952	10,952	11,409
52030-Retirement	11,025	12,492	12,492	12,492	14,626
52040-Workers Comp Insurance	1,384	1,541	1,541	1,541	1,895
52060-Unemployment Insurance	0	0	0	0	14
Total-Salaries/Other Pay/Benefits	106,715	116,652	126,652	124,727	135,270

Operations

61010-Office Supplies	0	219	219	219	219
61030-Operating Supplies	2,191	1,100	1,200	1,200	1,100
61230-Uniforms	529	500	589	589	500
62110-Fuel	3,017	3,800	3,800	3,800	3,800
64140-Software Maintenance/Subscriptions	165	288	387	387	288
71010-Travel and Lodging	0	100	100	100	100
71020-Conferences/Training	0	300	300	300	300
71030-Dues and Subscriptions	70	216	216	216	216
74150-Communication-Air Cards	433	1,200	1,200	1,200	1,200
75100-Repairs - Vehicles and Trucks	2,330	3,500	3,500	3,500	3,500
75200-Repairs - Equipment	0	300	12	12	300
Total-Operations	8,735	11,523	11,523	11,523	11,523

Total -44020-Constable Precinct 2	115,450	128,175	138,175	136,250	146,793
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
44030-Constable Precinct 3					
Salaries/Other Pay/Benefits					
51010-Head of Department	73,150	74,787	74,787	75,075	77,170
51030-Deputies and Assistants	65,210	64,777	64,777	65,992	66,909
51080-Longevity	2,720	2,890	2,890	2,890	3,910
52010-Social Security	10,480	10,897	10,897	10,897	11,322
52020-Group Insurance	21,472	21,904	21,904	21,904	22,818
52030-Retirement	20,629	20,898	20,898	20,898	21,710
52040-Workers Comp Insurance	2,509	2,550	2,550	2,550	2,811
52060-Unemployment Insurance	52	130	130	130	47
Total-Salaries/Other Pay/Benefits	196,222	198,833	198,833	200,336	206,697
Operations					
61010-Office Supplies	17	1,062	1,062	1,062	1,062
61030-Operating Supplies	402	535	535	535	535
61100-Minor Equipment	269	0	0	0	0
61230-Uniforms	150	1,516	1,516	1,516	1,516
62110-Fuel	5,935	6,600	6,600	6,600	6,600
62120-Lubricants, Oils, Etc	0	401	401	401	401
64100-Computer Software	0	334	334	334	334
64140-Software Maintenance/Subscriptions	165	759	759	759	759
68010-Purchased Services	0	80	80	80	80
68500-Towing Services	0	25	25	25	25
71010-Travel and Lodging	0	50	50	50	50
71020-Conferences/Training	0	250	250	250	250
71030-Dues and Subscriptions	140	222	222	222	222
74140-Long Distance	0	10	10	10	10
74150-Communication-Air Cards	1,300	1,020	1,020	1,020	1,020
75100-Repairs - Vehicles and Trucks	2,479	4,721	4,721	4,721	4,721
75200-Repairs - Equipment	0	279	279	279	279
Total-Operations	10,857	17,864	17,864	17,864	17,864
Capital					
87030-Vehicles and Trucks	0	0	0	0	90,362
Total-Capital	0	0	0	0	90,362
Total -44030-Constable Precinct 3	207,079	216,697	216,697	218,200	314,923


General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
44040-Constable Precinct 4					
Salaries/Other Pay/Benefits					
51010-Head of Department	73,150	74,787	74,787	75,075	77,170
51030-Deputies and Assistants	295,317	327,060	327,060	330,472	337,800
51080-Longevity	10,383	11,390	11,390	10,370	11,730
51090-Overtime	797	11,214	11,214	2,553	12,007
52010-Social Security	27,691	32,469	32,469	32,469	33,564
52020-Group Insurance	60,838	65,712	65,712	63,465	68,454
52030-Retirement	55,501	62,267	62,267	62,267	64,358
52040-Workers Comp Insurance	6,761	7,600	7,600	7,600	8,334
52060-Unemployment Insurance	241	620	620	620	249
Total-Salaries/Other Pay/Benefits	530,679	593,119	593,119	584,891	613,666
Operations					
61010-Office Supplies	477	450	450	450	450
61030-Operating Supplies	458	2,278	2,128	2,128	2,278
61230-Uniforms	1,382	3,588	3,588	3,588	3,588
62110-Fuel	24,314	27,276	27,276	27,276	27,276
64140-Software Maintenance/Subscriptions	494	3,039	3,039	3,039	3,039
68010-Purchased Services	1,050	405	900	900	405
68500-Towing Services	225	0	780	780	0
69900-Project/Equipment Allocation	13,848	10,811	10,811	10,811	3,075
71010-Travel and Lodging	883	600	600	600	600
71020-Conferences/Training	649	587	587	587	587
71030-Dues and Subscriptions	320	330	330	330	330
72030-Grant Expenditures	855	0	0	0	0
74110-Data Circuits/Internet	0	720	720	720	720
74140-Long Distance	0	50	0	0	50
74150-Communication-Air Cards	3,081	3,288	3,288	3,288	3,288
75100-Repairs - Vehicles and Trucks	21,557	16,306	16,306	16,306	16,306
75200-Repairs - Equipment	0	1,098	23	23	1,098
Total-Operations	69,593	70,826	70,826	70,826	63,090
Capital					
85010-Machinery and Equipment	0	0	0	0	0
87030-Vehicles and Trucks	86,312	68,770	68,770	68,770	0

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
Total-Capital	86,312	68,770	68,770	68,770	0
Total -44040-Constable Precinct 4	686,584	732,715	732,715	724,487	676,756

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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45010-Support Personnel -DPS

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	49,565	51,031	51,031	51,018	52,607
51080-Longevity	4,760	4,930	4,930	4,930	5,100
52010-Social Security	3,013	4,281	4,281	4,281	4,415
52020-Group Insurance	10,736	10,952	10,952	10,952	11,409
52030-Retirement	7,944	8,209	8,209	8,209	8,466
52040-Workers Comp Insurance	86	90	90	90	110
52060-Unemployment Insurance	43	112	112	112	40
Total-Salaries/Other Pay/Benefits	76,147	79,605	79,605	79,592	82,147

Operations

61010-Office Supplies	0	515	515	515	515
61030-Operating Supplies	35	0	0	0	0
75200-Repairs - Equipment	0	800	800	800	800
Total-Operations	35	1,315	1,315	1,315	1,315

Total -45010-Support Personnel - DPS	76,182	80,920	80,920	80,907	83,462
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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45020-Weigh Station Utilites and Services

Operations

68010-Purchased Services	9,230	9,192	9,192	9,192	9,192
73150-Rentals	1,220	780	1,200	1,200	780
74100-Communication	4,138	3,540	3,540	3,540	3,540
74140-Long Distance	0	200	0	0	200
74200-Electricity	10,270	9,551	9,551	9,551	9,551
74400-Water/Sewer/Garbage	545	1,540	1,540	1,540	1,540
74500-Telecable	704	384	797	797	384
75500-Repairs and Maintenance - Weigh Station	5,880	10,000	9,367	9,367	10,000
Total-Operations	31,987	35,187	35,187	35,187	35,187
Total -45020-Weigh Station Utilites and Services	31,987	35,187	35,187	35,187	35,187

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
46010-Emergency Operations					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	241,039	249,362	249,362	208,901	300,915
51070-Part-Time	26,300	26,752	26,752	25,616	0
51080-Longevity	10,416	8,330	8,330	8,330	8,500
51090-Overtime	7,288	0	0	0	0
51140-Other Pay Day Travel	0	0	0	0	0
51150-Allowances	2,150	2,400	2,400	2,100	3,000
52010-Social Security	21,753	21,944	21,944	21,944	23,900
52020-Group Insurance	27,273	32,856	32,856	23,729	45,636
52030-Retirement	41,999	42,080	42,080	42,080	45,831
52040-Workers Comp Insurance	2,520	3,527	3,527	3,527	3,848
52060-Unemployment Insurance	229	574	574	574	218
Total-Salaries/Other Pay/Benefits	380,967	387,825	387,825	336,801	431,848
Operations					
61010-Office Supplies	772	600	600	600	600
61030-Operating Supplies	2,484	6,975	6,442	6,442	6,975
61100-Minor Equipment	374	0	0	0	0
61210-Janitorial Supplies	1,177	3,120	3,120	3,120	3,120
61230-Uniforms	90	250	250	250	250
62110-Fuel	4,517	4,500	4,500	4,500	4,500
62120-Lubricants, Oils, Etc	0	100	100	100	100
64140-Software Maintenance/Subscriptions	4,288	13,000	13,000	13,000	16,000
67040-Professional Services	0	1,200	1,050	1,050	1,200
68010-Purchased Services	24,830	35,042	35,042	35,042	36,042
71010-Travel and Lodging	0	4,220	4,220	4,220	4,220
71020-Conferences/Training	0	2,652	2,652	2,652	2,652
71030-Dues and Subscriptions	47	462	462	462	462
73150-Rentals	6,229	6,263	6,416	6,416	6,456
73160-Copies/CopierMaintenance Agreements	1,174	2,000	2,000	2,000	2,000
74100-Communication	5,598	5,700	5,700	5,700	5,700
74110-Data Circuits/Internet	0	1,320	0	0	1,320
74130-Communication - Cell/Mobile Phones	885	1,000	1,000	1,000	1,000

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
74150-Communication-Air Cards	2,337	2,757	2,757	2,757	2,757
74200-Electricity	29,132	36,381	36,381	36,381	36,381
74300-Gas Utility	0	560	560	560	560
74400-Water/Sewer/Garbage	2,530	4,580	4,580	4,580	4,580
74500-Telecable	3,006	2,500	2,500	2,500	2,500
75100-Repairs - Vehicles and Trucks	3,668	3,000	3,000	3,000	3,000
75200-Repairs - Equipment	275	1,500	3,850	3,850	1,500
75300-Repairs - Buildings	1,012	500	0	0	500
75806-FEMA 4781 Storms	702	0	0	0	0
Total-Operations	95,127	140,182	140,182	140,182	144,375
Total -46010-Emergency Operations	476,094	528,007	528,007	476,983	576,223

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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49940-Public Safety Governmental/Services Contracts

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
Total-Intergovernmental/Contracts	1,031,293	1,049,281	1,049,281	1,049,281	1,049,281
Total -49940-Public Safety Governmental/Services Contracts	1,031,293	1,049,281	1,049,281	1,049,281	1,049,281

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
50010-County Jail					
Salaries/Other Pay/Benefits					
51030-Deputies and Assistants	2,137,726	2,196,215	2,196,215	2,188,085	2,324,020
51080-Longevity	17,884	24,140	24,140	20,114	23,630
51090-Overtime	155,613	122,065	122,065	261,231	126,143
51140-Other Pay Day Travel	660	0	0	0	0
51150-Allowances	1,825	2,460	2,460	1,860	2,880
52010-Social Security	171,276	179,394	179,394	179,394	189,470
52020-Group Insurance	416,906	449,032	449,032	405,478	479,178
52030-Retirement	338,293	343,999	343,999	343,999	363,337
52040-Workers Comp Insurance	39,265	41,169	41,169	41,169	46,245
52060-Unemployment Insurance	1,840	4,683	4,683	4,683	1,728
Total-Salaries/Other Pay/Benefits	3,281,288	3,363,157	3,363,157	3,446,013	3,556,631
Operations					
61010-Office Supplies	3,790	6,000	6,000	6,000	6,000
61030-Operating Supplies	16,231	23,604	23,904	23,904	23,604
61100-Minor Equipment	2,764	396	1,642	1,642	396
61210-Janitorial Supplies	33,454	41,000	41,000	41,000	41,000
61230-Uniforms	3,975	5,000	6,000	6,000	7,500
61400-Inmate Clothing/Linens	8,642	6,200	8,700	8,700	6,200
61470-Inmate Supplies	0	0	0	0	0
62110-Fuel	17,214	17,500	18,600	18,600	17,500
62120-Lubricants, Oils, Etc	34	1,500	1,500	1,500	1,500
64140-Software Maintenance/Subscriptions	3,861	4,578	4,578	4,578	17,868
67050-Pre EmploymentPhysicals/EmployeeTesting	1,280	1,789	4,050	4,050	1,789
68010-Purchased Services	17,077	28,035	21,935	21,935	28,035
68090-Jail Food Services Contract	426,663	442,646	442,646	442,646	482,646
68400-Legal/Public Notices	0	211	211	211	211
68500-Towing Services	75	0	0	0	0
71010-Travel and Lodging	22,570	15,000	18,500	18,500	15,000
71020-Conferences/Training	4,793	5,000	3,093	3,093	5,000
71030-Dues and Subscriptions	498	500	500	500	500
73150-Rentals	170	100	100	100	100

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
73160-Copies/CopierMaintenance Agreements	3,667	3,800	3,800	3,800	3,800
74140-Long Distance	0	500	20	20	500
74150-Communication-Air Cards	889	0	480	480	0
74200-Electricity	109,949	125,000	125,000	125,000	125,000
74300-Gas Utility	18,679	30,000	27,100	27,100	30,000
75100-Repairs - Vehicles and Trucks	5,519	4,000	4,000	4,000	4,000
75200-Repairs - Equipment	5,678	6,000	21,998	21,998	6,000
75300-Repairs - Buildings	55,583	64,000	64,000	64,000	64,000
75400-Repairs and Maintenance - Office Equipment	0	1,000	0	0	1,000
Total-Operations	763,055	833,359	849,357	849,357	889,149
Capital					
85010-Machinery and Equipment	0	0	5,900	5,900	0
Total-Capital	0	0	5,900	5,900	0
Total -50010-County Jail	4,044,343	4,196,516	4,218,414	4,301,270	4,445,780

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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50020-County Jail Inmate Medical Cost Center

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	117,456	135,904	135,904	124,695	140,328
51070-Part-Time	0	24,301	24,301	0	25,232
51080-Longevity	1,530	1,700	1,700	2,485	2,890
51090-Overtime	36,827	4,911	4,911	14,835	5,547
52010-Social Security	11,536	12,761	12,761	12,761	13,311
52020-Group Insurance	20,130	21,904	21,904	20,990	22,818
52030-Retirement	22,785	24,472	24,472	24,472	25,526
52040-Workers Comp Insurance	2,778	2,986	2,986	2,986	3,305
52060-Unemployment Insurance	124	334	334	334	122
Total-Salaries/Other Pay/Benefits	213,166	229,273	229,273	203,558	239,079

Operations

61010-Office Supplies	0	500	500	500	500
61030-Operating Supplies	0	1,500	1,500	1,500	1,500
61280-Medical Supplies	4,044	6,478	6,478	6,478	6,478
61450-Inmate Prescriptions	46,171	102,100	102,100	102,100	102,100
67020-Doctor Contract - Jail	102,000	102,000	102,000	102,000	102,000
68030-Purchased Services - Medical	2,123	8,600	8,600	8,600	8,600
Total-Operations	154,338	221,178	221,178	221,178	221,178

Total -50020-County Jail Inmate Medical Cost Center	367,504	450,451	450,451	424,736	460,257
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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50110-Adult Probation Support- General Fund

Operations

61030-Operating Supplies	0	100	100	100	100
61100-Minor Equipment	1,100	2,650	12,528	12,528	2,650
64100-Computer Software	0	245	245	245	245
64120-Computer Services	29,547	33,323	33,323	33,323	33,323
68010-Purchased Services	0	180	180	180	180
69900-Project/Equipment Allocation	11,559	0	0	0	0
73160-Copies/Copier Maintenance Agreements	2,244	3,228	3,228	3,228	3,228
74200-Electricity	8,942	12,000	12,000	12,000	12,000
74300-Gas Utility	1,175	1,152	1,152	1,152	1,152
74400-Water/Sewer/Garbage	2,660	2,600	2,600	2,600	2,600
75100-Repairs - Vehicles and Trucks	8	220	220	220	220
75200-Repairs - Equipment	779	116	116	116	116
75300-Repairs - Buildings	871	224	224	224	224
75400-Repairs and Maintenance - Office Equipment	0	460	460	460	460

Total-Operations	58,885	56,498	66,376	66,376	56,498
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Total -50110-Adult Probation Support- General Fund	58,885	56,498	66,376	66,376	56,498
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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50120-Adult Probation -Community Services- General Fund

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	49,794	51,031	51,031	51,202	52,820
51080-Longevity	2,210	2,380	2,380	2,380	2,550
52010-Social Security	3,786	4,086	4,086	4,086	4,236
52020-Group Insurance	10,736	10,952	10,952	10,952	11,409
52030-Retirement	7,604	7,835	7,835	7,835	8,123
52040-Workers Comp Insurance	925	956	956	956	1,052
52060-Unemployment Insurance	41	107	107	107	39
Total-Salaries/Other Pay/Benefits	75,096	77,347	77,347	77,518	80,229

Operations

61030-Operating Supplies	0	435	319	319	435
61100-Minor Equipment	0	400	400	400	400
75200-Repairs - Equipment	750	15	131	131	15
Total-Operations	750	850	850	850	850

Total -50120-Adult Probation - Community Services- General Fund	75,846	78,197	78,197	78,368	81,079
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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60010-Veterans Services

Salaries/Other Pay/Benefits

51070-Part-Time	28,900	31,454	31,454	27,843	32,512
52010-Social Security	2,167	2,406	2,406	2,406	2,487
52030-Retirement	4,226	4,614	4,614	4,614	4,770
52040-Workers Comp Insurance	45	50	50	50	62
52060-Unemployment Insurance	23	63	63	63	23
Total-Salaries/Other Pay/Benefits	35,361	38,587	38,587	34,976	39,854

Operations

61010-Office Supplies	434	285	285	285	285
64140-Software Maintenance/Subscriptions	475	450	495	495	495
71010-Travel and Lodging	782	800	800	800	800
73150-Rentals	0	44	44	44	44
73160-Copies/CopierMaintenance Agreements	0	500	455	455	500
74140-Long Distance	0	20	20	20	20
74150-Communication-Air Cards	433	480	480	480	480
Total-Operations	2,124	2,579	2,579	2,579	2,624
Total -60010-Veterans Services	37,485	41,166	41,166	37,555	42,478

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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60020-Social Services

Operations

61600-Foster Care Clothing	0	6,900	6,900	6,900	6,900
68010-Purchased Services	0	1,000	1,000	1,000	1,000
71010-Travel and Lodging	0	300	300	300	300
73180-Foster Child Allowances	0	15,600	15,600	15,600	15,600
Total-Operations	0	23,800	23,800	23,800	23,800
Total -60020-Social Services	0	23,800	23,800	23,800	23,800

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
61020-Planning and Development					
Salaries/Other Pay/Benefits					
51010-Head of Department	97,705	99,788	99,788	99,764	102,796
51030-Deputies and Assistants	363,977	424,492	424,492	344,583	438,696
51070-Part-Time	26,923	58,790	58,790	44,634	60,906
51080-Longevity	10,795	10,030	10,030	10,030	10,710
51090-Overtime	117	0	0	0	0
51150-Allowances	1,850	1,800	1,800	1,800	1,800
52010-Social Security	36,734	45,510	45,510	45,510	47,042
52020-Group Insurance	74,706	87,616	87,616	75,336	91,272
52030-Retirement	73,297	87,271	87,271	87,271	90,207
52040-Workers Comp Insurance	3,042	4,452	4,452	4,452	3,661
52060-Unemployment Insurance	400	1,191	1,191	1,191	430
Total-Salaries/Other Pay/Benefits	689,546	820,940	820,940	714,571	847,520
Operations					
61010-Office Supplies	1,729	5,500	5,500	5,500	5,500
61030-Operating Supplies	855	1,600	1,600	1,600	1,600
61230-Uniforms	1,465	551	551	551	551
62110-Fuel	7,976	8,500	8,500	8,500	8,500
64140-Software Maintenance/Subscriptions	16,935	15,139	15,139	15,139	16,961
67010-Engineering Services Contracts	190,338	120,000	160,000	160,000	120,000
67015-Engineer Planning	0	0	0	0	100,000
68010-Purchased Services	18,900	19,790	19,790	19,790	19,790
68500-Towing Services	75	0	200	200	0
68600-Other Services	0	750	750	750	750
71010-Travel and Lodging	603	2,500	2,500	2,500	2,500
71020-Conferences/Training	1,115	2,000	2,000	2,000	2,000
71030-Dues and Subscriptions	721	1,770	1,770	1,770	1,770
73160-Copies/CopierMaintenance Agreements	2,331	2,700	2,700	2,700	2,700
74140-Long Distance	0	250	50	50	250
74150-Communication-Air Cards	2,182	1,368	1,368	1,368	1,368
75100-Repairs - Vehicles and Trucks	2,974	5,000	5,000	5,000	5,000
75200-Repairs - Equipment	0	69	69	69	69

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
75400-Repairs and Maintenance - Office Equipment	0	100	100	100	100
Total-Operations	248,199	187,587	227,587	227,587	289,409
Capital					
87030-Vehicles and Trucks	0	75,000	75,000	75,000	0
Total-Capital	0	75,000	75,000	75,000	0
Total -61020-Planning and Development	937,745	1,083,527	1,123,527	1,017,158	1,136,929

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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61050-Litter Control - General Fund

Operations

61030-Operating Supplies	375	1,476	976	976	1,476
62110-Fuel	3,546	5,500	5,500	5,500	5,500
62120-Lubricants, Oils, Etc	0	200	200	200	200
68010-Purchased Services	6,072	6,000	5,500	5,500	6,000
75100-Repairs - Vehicles and Trucks	808	300	1,300	1,300	300
75200-Repairs - Equipment	316	1,000	1,000	1,000	1,000
Total-Operations	11,117	14,476	14,476	14,476	14,476
Total -61050-Litter Control - General Fund	11,117	14,476	14,476	14,476	14,476

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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69940-Health and Human Services - Governmental/Services Contracts

Intergovernmental/Contracts

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
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
Total-Intergovernmental/Contracts	59,000	87,500	87,500	87,500	161,230
Total -69940-Health and Human Services - Governmental/Services Contracts	59,000	87,500	87,500	87,500	161,230

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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70010-Historical Commission

Salaries/Other Pay/Benefits

51070-Part-Time	18,347	18,519	18,519	18,519	19,203
52010-Social Security	1,345	1,417	1,417	1,417	1,469
52030-Retirement	2,683	2,717	2,717	2,717	2,817
52040-Workers Comp Insurance	28	30	30	30	36
52060-Unemployment Insurance	14	37	37	37	13
Total-Salaries/Other Pay/Benefits	22,417	22,720	22,720	22,720	23,538

Operations

61010-Office Supplies	267	404	404	404	404
61030-Operating Supplies	0	370	370	370	370
68010-Purchased Services	666	700	700	700	700
71010-Travel and Lodging	0	350	350	350	350
71020-Conferences/Training	0	100	100	100	100
71030-Dues and Subscriptions	0	100	100	100	100
73150-Rentals	0	1	1	1	1
73160-Copies/Copier Maintenance Agreements	2	680	680	680	680
74140-Long Distance	0	75	75	75	75
74200-Electricity	3,187	2,800	2,800	2,800	2,800
Total-Operations	4,122	5,580	5,580	5,580	5,580
Total -70010-Historical Commission	26,539	28,300	28,300	28,300	29,118

General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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70020-Texas AgriLife Extension Service

Salaries/Other Pay/Benefits

51030-Deputies and Assistants	84,177	92,919	92,919	75,817	96,268
51070-Part-Time	30,588	37,255	37,255	30,706	38,632
51110-Salary Supplements	78,132	84,594	84,594	57,481	88,248
51140-Other Pay Day Travel	220	0	0	0	0
52010-Social Security	14,252	16,430	16,430	16,430	17,071
52020-Group Insurance	17,446	21,904	21,904	15,978	22,818
52030-Retirement	16,798	19,097	19,097	19,097	19,790
52040-Workers Comp Insurance	307	343	343	343	424
52060-Unemployment Insurance	92	429	429	429	157
Total-Salaries/Other Pay/Benefits	242,012	272,971	272,971	216,281	283,408

Operations

61010-Office Supplies	1,236	2,000	2,000	2,000	2,000
61030-Operating Supplies	1,178	1,400	1,400	1,400	1,400
61100-Minor Equipment	860	0	0	0	0
64140-Software Maintenance/Subscriptions	1,013	2,328	2,328	2,328	2,328
69900-Project/Equipment Allocation	22,534	5,225	5,225	5,225	3,700
71010-Travel and Lodging	13,115	15,502	15,502	15,502	18,002
71020-Conferences/Training	2,955	900	900	900	2,400
71030-Dues and Subscriptions	690	900	900	900	900
73160-Copies/CopierMaintenance Agreements	1,069	1,000	1,000	1,000	1,000
74140-Long Distance	0	280	270	270	280
74150-Communication-Air Cards	889	1,260	1,260	1,260	1,260
74200-Electricity	2,904	10,800	10,800	10,800	10,800
74400-Water/Sewer/Garbage	1,995	1,750	1,750	1,750	1,750
75100-Repairs - Vehicles and Trucks	8	0	0	0	0
75200-Repairs - Equipment	0	0	10	10	0
Total-Operations	50,446	43,345	43,345	43,345	45,820

Total -70020-Texas AgriLife Extension Service	292,458	316,316	316,316	259,626	329,228
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General Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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93000-Transfers Out /General Fund, Projects

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
Total-Transfers to Other Funds	978,895	644,741	644,741	644,741	947,869
Total -93000-Transfers Out /General Fund, Projects	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



Walker County
Adopted 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
Adopted 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	\$ -	\$ -

	Actual	Revised	Estimated	Remain	Projects
	2023-2024	Allocations To Date	2024-2025	Allocated	2025-2026
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

General Projects Fund Budget by Department and Category



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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105-General Projects Fund

19990-General Government Projects

Projects	216,963	494,990	3,528,331	448,135	373,220
Department Total	216,963	494,990	3,528,331	448,135	373,220

29990-Financial Projects

Projects	2,250	0	369,256	16,080	0
Department Total	2,250	0	369,256	16,080	0

39990-Judicial Projects

Projects	2,994	0	0	0	0
Department Total	2,994	0	0	0	0

49990-Public Safety Projects

Intergovernmental/Contracts	514,747	0	363,194	240,534	0
Projects	429,241	0	894,083	669,037	0
Capital	0	0	121,329	121,329	0
Department Total	943,988	0	1,378,606	1,030,900	0

59990-Corrections and Rehabilitation Projects

Projects	0	0	240,264	0	0
Department Total	0	0	240,264	0	0

69990-Health and Human Services Projects

Intergovernmental/Contracts	266,968	0	108,875	103,964	0
Projects	66,520	0	60,204	26,543	0
Department Total	333,488	0	169,079	130,507	0

89990-Road and Bridge Projects

Operations	0	0	12,000	12,000	0
Department Total	0	0	12,000	12,000	0

Fund Totals	1,499,683	494,990	5,697,536	1,637,622	373,220
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Walker County
 Adopted 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><u>\$ 5,779,942</u></u>	<u><u>\$ 4,712,251</u></u>	<u><u>\$ 5,779,942</u></u>	<u><u>\$ 5,971,842</u></u>	<u><u>\$ 5,779,942</u></u>



Walker County
Adopted 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>



Walker County
 Adopted 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 that were hired before October 1, 2013. 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><u>\$ 2,231,269</u></u>	<u><u>\$ 2,310,684</u></u>	<u><u>\$ 2,311,269</u></u>	<u><u>\$ 2,336,269</u></u>	<u><u>\$ 2,415,019</u></u>

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Walker County
 Adopted 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.

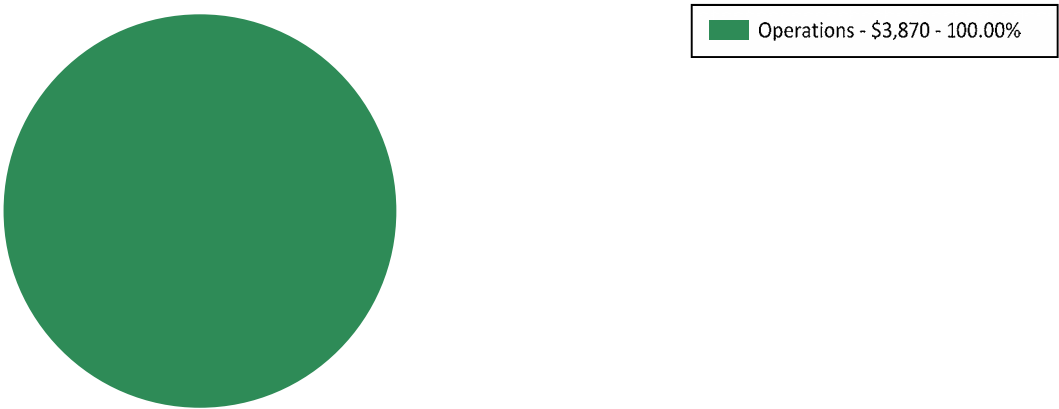
	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 17,879	\$ 17,114	\$ 15,865	\$ 15,865	\$ 16,565
<u>Revenues</u>					
Other Revenue	\$ 976	\$ -	\$ -	\$ 3,870	\$ 3,870
Interest	\$ 1,260	\$ 600	\$ 600	\$ 700	\$ 525
Total Revenues	<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>

Healthy County Initiative Fund Detail Expenditures Summary by Object



Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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Healthy County Initiative Fund
Detail Budget



185-Healthy County Initiative Fund

Operations					
73170-Healthy County Initiative	4,250	3,000	3,000	3,870	3,870
Operations	4,250	3,000	3,000	3,870	3,870
Fund Totals	4,250	3,000	3,000	3,870	3,870



Walker County

Adopted Budget Fiscal Year 2025-2026

Debt Service Fund

The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and one for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirement for the year. Walker County has one debt issue outstanding, a certificate of obligation issued in 2012 for construction of a County Jail. Of the \$20,000,000 debt issue, \$8,405,000 is outstanding as of the beginning of the fiscal year. A payment of \$1,085,000 will be made during this budget year leaving a balance of \$7,320,000 at fiscal year-end. Commissioner Court approved advertising for our refunding of this debt in April, 2022. The pricing received for the refunding issue was not favorable to the County and the refunding was not approved by Commissioners Court. At that time, the rating assigned by Moody's for the refunding issue was Aa3. The County currently has no plans for a debt issue.

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

Assessed value	\$ 7,750,072,058
Add back: exempt real property	4,696,213,075
Total assessed value	\$ 12,446,285,133
Total Assessed Value of Real Property	10,285,446,217
Debt limit (25% of total assessed real property value)	\$ 2,571,361,554
Debt applicable to limit:	
General obligation debt	\$ 8,405,000
Total net debt applicable to limit	\$ 8,405,000
Legal debt margin	\$ 2,562,956,554

Debt Service Fund Adopted Budget 2025-2026

	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



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued -Amount	Outstanding Amount	Principal	Current Debt Service FY 2025-2026	
				Interest	Total
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

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Debt Service Schedule

Part 1 of 2

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

Crews & Associates, Inc.
Capital Markets Group

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

Debt Service Schedule

Part 2 of 2

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

**Yield
Statistics**

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

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

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

**Yield
Statistics**

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

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Pricing Summary

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

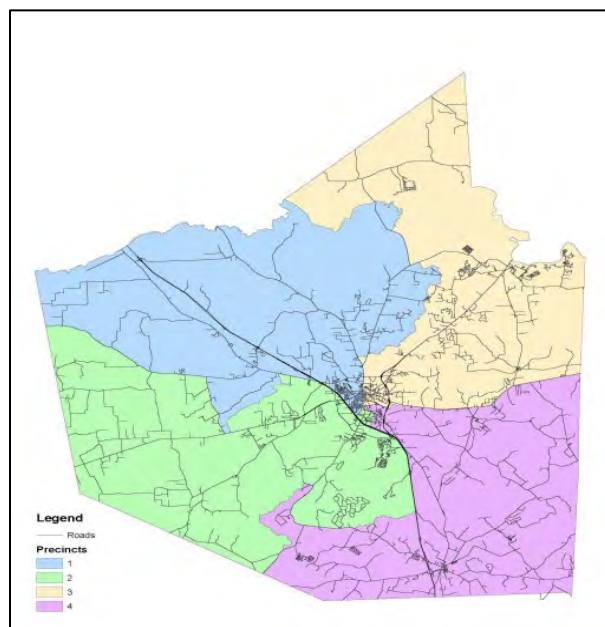
c - Priced to the 8/1/2022 par call

Bid Information

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

Crews & Associates, Inc.
Capital Markets Group

WALKER COUNTY



The unincorporated areas of Walker County continue to experience high levels of new lot development. There are several new major land division projects in various stages of completion within the unincorporated areas of Walker County. Walker County has seen substantial increases in public infrastructure installation and maintenance needs, with the road mileage of County maintained roads increasing by almost 9% during the last eight years.

The percentage of the total tax rate allocated to the Road and Bridge Fund is 16.30%. The percentage of costs in the Road and Bridge Fund that is funded by the tax rate remains in the high 67% + range; 67.5% thru FY 24/25 increasing to 69% in FY 25/26. In the last several years the county has received several large grants for road improvements. The county continues to apply for grants and currently has applications for a grant totaling \$ 12,017,700 thru the USDA Forest Service and a grant for \$ 1,700,000 thru the Rural & Tribal Assistance Program. An annual yearly transfer of \$600,000 from the General Fund for road projects continues to be budgeted in FY 25/26. Several road repair/improvements projects totaling approximately \$9,749,000 are underway due to storm damages that is being funded by Community Development Block Grants. All monies budgeted in the Road and Bridge that is not spent in a budget year remains committed for road improvement and is accounted for in the financial statements as committed fund balance in the Road and Bridge Fund.

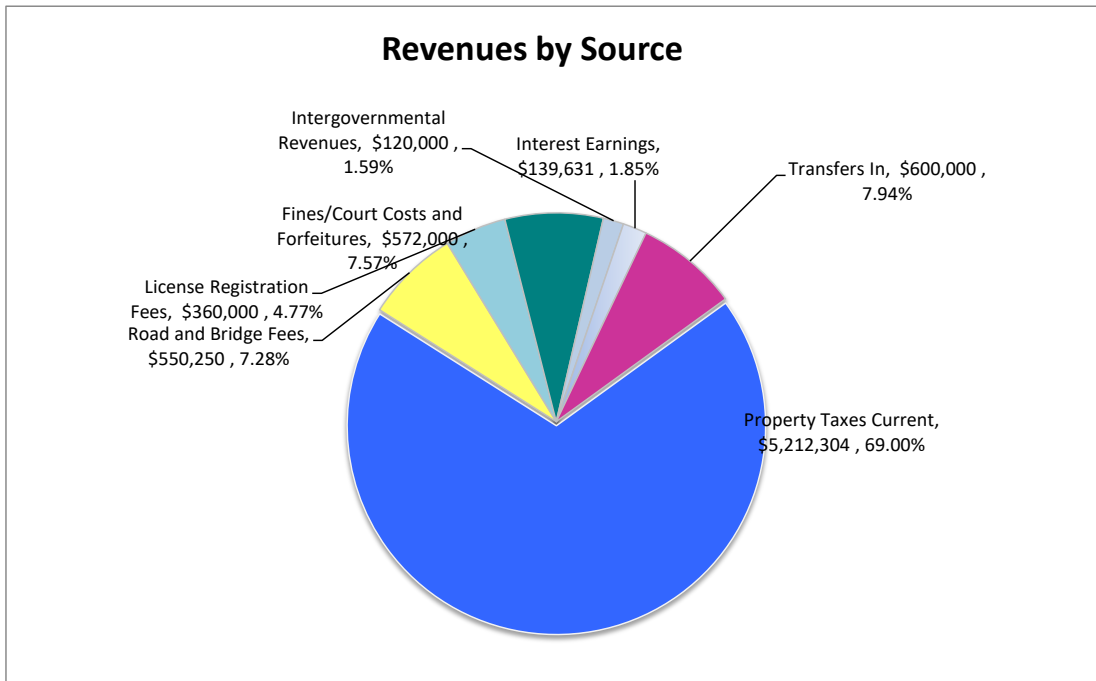
			<u>Weigh</u> <u>Station</u>					
		<u>General</u>	<u>Operations</u>	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total
Road Miles Per Precinct		-		116.16	173.309	147.81	147.83	585.109
		-		19.85%	29.62%	25.26%	25.27%	100.00%
Previous Year Allocation at current n	\$ 6,927,156	\$ 70,000	\$ 60,804	\$ 1,349,260	\$ 2,013,076	\$ 1,716,892	\$ 1,717,124	\$ 6,927,156
	\$ 600,000			150,000	150,000	150,000	150,000	\$ 600,000
Adjusted Total from last year	\$ 7,527,156	\$ 70,000	\$ 60,804	\$ 1,499,260	\$ 2,163,076	\$ 1,866,892	\$ 1,867,124	\$ 7,527,156
Increased Allocation FY 25	\$ 200,000			\$ 39,705	\$ 59,240	\$ 50,524	\$ 50,531	\$ 200,000
Increased Allocation FY 25	\$ 16,380			\$ 4,095	\$ 4,095	\$ 4,095	\$ 4,095	\$ 16,380
Increased Allocation -Salaries and Be	\$ 119,896		\$ 980	\$ 29,729	\$ 29,729	\$ 29,729	\$ 29,729	\$ 119,896
Current Year Increases	<u>336,276</u>	-	980	73,529	93,064	84,348	84,355	336,276
Net Precinct Allocation	\$ 7,863,432	\$ 70,000	\$ 61,784	\$ 1,572,789	\$ 2,256,140	\$ 1,951,240	\$ 1,951,479	\$ 7,863,433



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

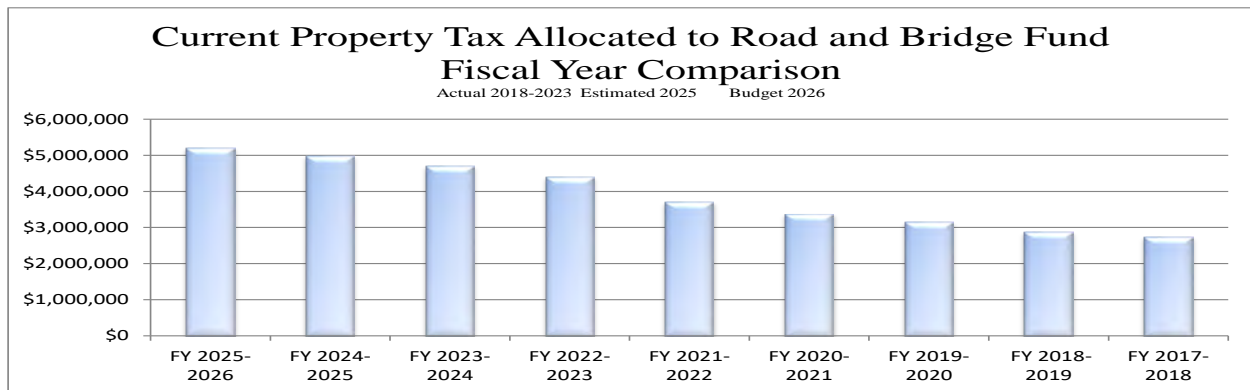
	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 4,142,069	\$ 148,677	4,170,624	4,170,624	\$ 309,247
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 4,696,458	\$ 4,982,929	\$ 4,982,929	\$ 4,982,929	\$ 5,212,304
State Funds	\$ 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
Available	\$ 4,170,624	\$ -	\$ 49,272	\$ 309,247	\$ -
% of Budget Available	44.79%	0.00%	0.39%	2.42%	0.00%

**Walker County
Adopted Budget Fiscal Year 2025-2026**



Property Taxes

The Road and Bridge Fund has four primary revenue sources, with Ad Valorem Taxes being the primary source of revenue. Revenues from the Ad Valorem property taxes, the largest revenue source for the Road and Bridge Fund accounts for 69.00% of the Road and Bridge Fund revenues.



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

Charges for Service

Charges for Service, Licenses Registration and Road and Bridge Fees, the second largest revenue grouping, accounts for 12.05% of revenues of the Road and Bridge Fund.

Fines

Fines as a percentage of total revenues account for approximately 7.57% of the Road and Bridge Fund revenues, a slightly higher percentage than prior years. This is a highly volatile revenue source and the County had seen a downward trend over the last several years, that resulted in an increased portion of the property tax revenues being required for allocation to the Road and Bridge Fund.

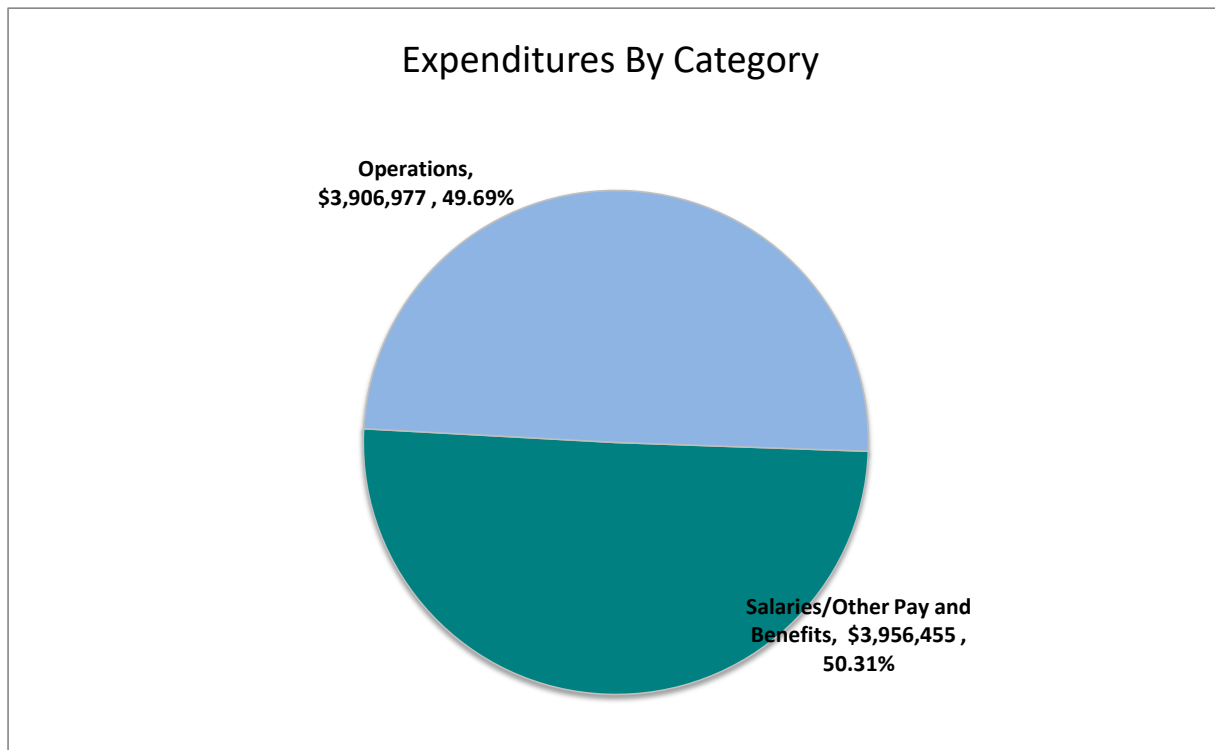
Transfer from General Fund. A transfer from the General Fund of \$600,000 is made each year for special road projects.

Interest Earnings. Interest earning show an increase due to changes in the earning rates In FY 2026 to date, we are seeing a downward move in rates.

Expenditures

Budgeted expenditures for FY 2026 increased by \$336,276 a 4.28% increase. The Salaries/Other Pay/Benefits category increased, the result of a county-wide pay increases, the cost of maintaining the same level of benefits for employees and internal transfers from the operations category to the salaries and benefits category.

Walker County Adopted Budget Fiscal Year 2025-2026



Road and Bridge Fund Detail Revenues Summary by Source



Actual
FY 23/24

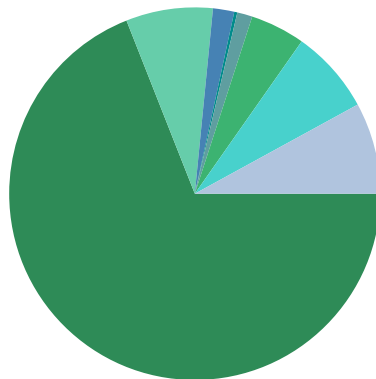
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge Fund Revenues by Source



Ad Valorem Taxes - \$5,212,304
- 69.00%

Fines and Forfeitures - \$572,000
- 7.57%

Interest Income - \$139,631
- 1.85%

Intergovernmental Revenues-Federal
- \$20,000 - 0.26%

Intergovernmental Revenues
- \$100,000 - 1.32%

License Fee Registration
- \$360,000 - 4.77%

Road and Bridge Fees - \$550,250
- 7.28%

Transfers In - \$600,000 -
7.94%

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
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Ad Valorem Taxes	4,696,458	4,982,929	4,982,929	4,982,929	5,212,304
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Intergovernmental Revenues

42010-State Funds	100,127	99,300	99,300	100,318	100,000
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42229-Grant Revenue-Other	204,831	0	0	0	0
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42350-HGAC Grants - State Funds	8,616	0	23,383	23,383	0
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Intergovernmental Revenues	313,574	99,300	122,683	123,701	100,000
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Intergovernment Revenues-Federal

42620-Federal Funds	134,750	0	0	0	0
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42630-US Forest Service	130,581	120,000	225,000	125,000	20,000
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42710-Disaster Relief Funds	1,717,445	0	1,116,380	1,116,380	0
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Intergovernment Revenues-Federal	1,982,776	120,000	1,341,380	1,241,380	20,000
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Road and Bridge Fees

44510-Road and Bridge Fees	528,160	530,250	530,250	560,183	550,250
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Road and Bridge Fees	528,160	530,250	530,250	560,183	550,250
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License Fee Registration

44610-License Fee Registration	359,990	360,000	360,000	360,000	360,000
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License Fee Registration	359,990	360,000	360,000	360,000	360,000
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Fines and Forfeitures

47601-JP #1 Fines	115,104	90,000	90,000	124,200	115,000
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47602-JP #2 Fines	39,867	30,000	30,000	45,315	40,000
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Road and Bridge Fund Detail Revenues Summary by Source



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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
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
Transfers 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
Transfers 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



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



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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



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

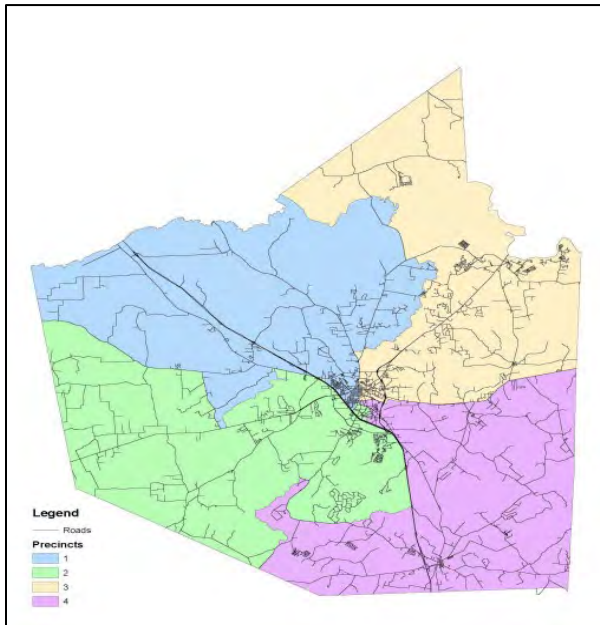
Road and Bridge Fund Detail Expenditures Summary by Object



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted 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

Road and Bridge Fund – Departmental Budgets

WALKER COUNTY



The Road and Bridge Fund consists of five major departments, Road and Bridge General and a departmental budget for each of the four precincts. The Commissioner of each precinct is the head of the department and is responsible for his own budget and the four Commissioners collaborate on the management and oversight of the budget for Road and Bridge General. Each County Precinct Commissioner is an elected official with diverse responsibilities, including maintain roads, road easements and rights of way within their precinct. Additionally, Commissioners are members of the Commissioners Court, the governing authority of Walker County, where they collaborate to create and adopt the annual budget, oversee policies, and work with Department Heads and other elected officials to ensure the County operates as efficient and

effectively as possible.

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

Road and Bridge Precincts 1 - 4 Departmental Budgets

Purpose

The Road and Bridge General budget is managed by all four Commissioners. Each of the four precincts has its own budget, each of which are managed by their Commissioner. By separating the budgets for each precinct, funds can be allocated by road miles and costs can be tracked at the precinct level.

Description of Services

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

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

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

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

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

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

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

✓Completed clean-up of debris and performed emergency repairs to county infrastructure damaged by floods due to heavy rainfall and hurricane Beryl.
✓Completed TXDOT funded bridge on Four Notch Road over Boswell Creek
✓Completion of turn land at FM 1375 and SH 75 and completion of turn lane at SH 150 and SH 75 by TXDOT
✓Completed replacement of bridge on Highland Drive
✓Submitted application to TXDOT for an Alternative Transportation Grant

Initiatives for FY 2026
Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations
•Manage transportation needs by maintaining roads in the best possible conditions within the available funds
Managing assets, resources, and technology to support a consistent level of service
•Help offset rapidly rising maintenance, operating and road materials cost, look for cost-share programs, grants, and external funding
•Plan for additional paving of roads as funds become available
Planning for current and future growth and development in a responsible manner
•Begin improvements funded with Texas General Land Office (GLO) Community Development Block Grant – Mitigation Method of Distribution (CDBG-MIT MOD) Program – Total Walker County wide allocated amount of \$6,175,023 (split between the four road and bridge precincts)
Delivering continual improvement of internal and external operations and communications in the providing of services
•Continue community cleanup, litter control and trash programs in Precincts 3 and 4
•US Forest Service Roads program continues for roads that are either county roads on federal land, Forest Service roads used by constituents, and/or co-operatively maintained roads with the Forest Service; Commissioner Pct. 4 on Resource Advisory Committee for the Davy Crockett-Sam Houston RAC.
•Traffic Improvements in Precinct 4 initiative continues for improving traffic flow especially during peak school times; In negotiations with City of Huntsville, H-GAC, and TPC in joining MPO taking into account the urbanized area of Walker County.
•Road and Bridge Precinct 4 projects include working with TXDOT to install red lights in New Waverly, stripe passing lane on FM 2296 north of Winters Bayou Bridge, Precinct. 4 Commissioner requested a speed study in southern Walker County to reduce speed limits in urbanized area, requested traffic signals in New Waverly
•Make permanent repairs to roads and drainage systems damaged by constant flooding
•Precinct 4 Commissioner is working with H-GAC to provide broadband to middle and last mile underserved constituents with no internet access thru BEAD funding
•Precinct 4 Commissioner working with H-GAC to shape policies and initiatives that increase affordable workforce housing, protect existing communities from displacement and support long-term neighborhood resilience across the region. Vision plans for communities will be created and new revenue streams will be developed and shared with smaller communities within Walker County

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2022	FY 2023	FY 2024	FY 2026	FY 2026
County Commissioner (Precinct 1)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	6	6	6	6	6
Total	8	8	8	8	8

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2026
County Commissioner (Precinct 2)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	6	7	7	8	8
Administrative Assistant	0	0	0	0	1
Office Administrator	1	1	1	1	0
Total	9	10	10	11	11

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2026
County Commissioner (Precinct 3)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	5	5	5	8	8
Operator 4	2	2	2	0	0
Operator 3	1	1	1	0	0
Administrative Assistant	0	0	0	0	1
Operator 3 (Temp PT)	0	0	0	0	0.22
Office Administrator	1	1	1	1	0
Total	11	11	11	11	11.22

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2026
County Commissioner (Precinct 4)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	3	3	3	8	8
Operator 4	0	2	2	0	0
Operator 3	4	3	3	0	0
Administrative Assistant	0	0	0	0	1
Office Administrator	1	1	1	1	0
Total	10	11	11	11	11

Authorized Full Time Equivalents					
Weigh Station Operations					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2026
Clerk 1	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5

Road and Bridge Fund Detail Expenditures by Department



Actual
FY 23/24

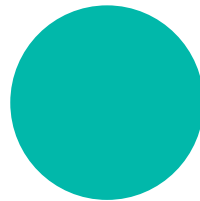
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge General



Operations - \$70,000 - 100.00%

220-Road and Bridge Fund

82200-Road and Bridge General

Operations

61030-Operating Supplies	466	3,300	3,300	3,300	3,300
61100-Minor Equipment	1,705	270	270	270	270
62120-Lubricants, Oils, Etc	0	1,500	1,500	1,500	1,500
63210-Road Materials	0	0	50,000	50,000	0
63220-Road Materials-Paving	0	0	0	0	0
63250-Culverts and Signs	0	2,130	2,130	2,130	2,130
67040-Professional Services	0	1,200	1,200	1,200	1,200
68010-Purchased Services	1,601	0	2,000	2,000	0
68500-Towing Services	2,096	2,000	2,000	2,000	2,000
70010-Insurance and Bonds	6,023	13,000	13,000	13,000	13,000
71030-Dues and Subscriptions	0	100	100	100	100
72030-Grant Expenditures	8,616	0	23,383	23,383	0
73150-Rentals	11,556	2,000	13,000	13,000	2,000
74200-Electricity	3,961	3,000	3,000	3,000	3,000
75100-Repairs - Vehicles and Trucks	43,117	8,500	8,500	8,500	8,500
75200-Repairs - Equipment	27,901	33,000	33,000	33,000	33,000
75999-Contingency Operations	0	0	26,368	26,368	0
Total-Operations	107,042	70,000	182,751	182,751	70,000

Capital

85010-Machinery and Equipment	5,680	0	0	0	0
Total-Capital	5,680	0	0	0	0

Total -82200-Road and Bridge General	112,722	70,000	182,751	182,751	70,000
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Fund Totals	112,722	70,000	182,751	182,751	70,000
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Road and Bridge Fund Detail Expenditures by Department



Actual
FY 23/24

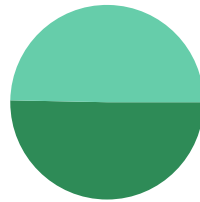
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge Precinct 1



Salaries/Other Pay/Benefits
- \$791,359 - 50.32%

Operations - \$781,430 - 49.68%

220-Road and Bridge Fund

82210-Road and Bridge Precinct 1

Salaries/Other Pay/Benefits

51010-Head of Department	97,755	99,788	99,788	100,172	102,796
51030-Deputies and Assistants	390,423	413,556	413,556	413,172	424,693
51080-Longevity	21,761	22,780	22,780	22,780	20,400
51090-Overtime	11,786	9,049	9,049	9,049	12,579
51150-Allowances	3,840	3,840	3,840	3,840	3,840
52010-Social Security	39,042	42,000	42,000	42,000	43,167
52020-Group Insurance	85,889	87,616	87,616	87,616	91,272
52030-Retirement	76,856	80,539	80,539	80,539	82,783
52040-Workers Comp Insurance	8,177	8,638	8,638	8,638	9,509
52060-Unemployment Insurance	337	889	889	889	320
Total-Salaries/Other Pay/Benefits	735,866	768,695	768,695	768,695	791,359

Operations

61010-Office Supplies	536	522	722	722	522
61030-Operating Supplies	7,400	11,793	11,793	11,793	11,793
61100-Minor Equipment	252	415	2,415	2,415	415
61230-Uniforms	1,992	2,000	2,214	2,214	2,000
62110-Fuel	55,367	82,000	82,000	82,000	82,000
62120-Lubricants, Oils, Etc	4,151	3,500	5,500	5,500	3,500
63210-Road Materials	214,173	238,273	338,273	338,273	238,273
63220-Road Materials-Paving	38,412	87,902	87,902	87,902	87,902
63230-Roads-Special Allocation	0	150,000	106,154	106,154	150,000
63240-Contract Hauling	0	4,850	7,000	7,000	4,850
63250-Culverts and Signs	1,255	13,758	60,758	60,758	13,758
63260-Fencing-Labor and Materials	3,940	4,421	4,421	4,421	4,421
63299-RB Fund -Specials Projects	670,777	0	0	0	0
64100-Computer Software	0	950	950	950	950
67050-Pre EmploymentPhysicals/EmployeeTesting	0	0	125	125	0
68010-Purchased Services	6,125	4,945	4,945	4,945	4,945
68500-Towing Services	250	4,890	4,890	4,890	4,890
70010-Insurance and Bonds	9,369	7,928	7,928	7,928	7,928

Road and Bridge Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
70020-Insurance Deductibles	0	1,000	1,000	1,000	1,000
71010-Travel and Lodging	0	500	500	500	500
71020-Conferences/Training	500	600	600	600	600
71030-Dues and Subscriptions	2,334	163	2,263	2,263	163
73150-Rentals	0	12,820	12,820	12,820	12,820
73160-Copies/CopierMaintenance Agreements	138	0	300	300	0
74100-Communication	0	1,275	1,275	1,275	1,275
74140-Long Distance	0	25	25	25	25
74150-Communication-Air Cards	451	400	550	550	400
74200-Electricity	3,777	2,338	2,338	2,338	2,338
74300-Gas Utility	882	617	1,617	1,617	617
74400-Water/Sewer/Garbage	4,012	1,500	5,182	5,182	1,500
75100-Repairs - Vehicles and Trucks	24,845	12,000	42,000	42,000	12,000
75200-Repairs - Equipment	45,128	22,672	72,672	72,672	22,672
75300-Repairs - Buildings	0	925	925	925	925
75807-FEMA 4781 RB PreFunding	257,568	0	345,419	345,419	0
75999-Contingency Operations	0	72,508	607,634	607,634	106,448
Total-Operations	1,353,634	747,490	1,825,110	1,825,110	781,430
Capital					
85010-Machinery and Equipment	0	0	70,325	70,325	0
Total-Capital	0	0	70,325	70,325	0
Total -82210-Road and Bridge Precinct 1	2,089,500	1,516,185	2,664,130	2,664,130	1,572,789
Fund Totals	2,089,500	1,516,185	2,664,130	2,664,130	1,572,789

Road and Bridge Fund Detail Expenditures by Department



Actual
FY 23/24

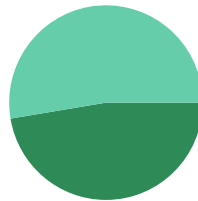
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge Precinct 2



Salaries/Other Pay/Benefits
- \$1,068,517 - 47.36%

Operations - \$1,187,623 -
52.64%

220-Road and Bridge Fund

82220-Road and Bridge Precinct 2

Salaries/Other Pay/Benefits

51010-Head of Department	97,755	99,788	99,788	100,172	102,796
51030-Deputies and Assistants	470,001	576,719	576,719	571,505	595,619
51080-Longevity	16,151	17,340	17,340	17,340	18,530
51090-Overtime	33,025	36,258	36,258	36,258	38,323
51140-Other Pay Day Travel	55	0	0	0	0
51150-Allowances	6,420	5,160	5,160	9,990	5,160
52010-Social Security	45,570	56,250	56,250	56,250	58,170
52020-Group Insurance	101,099	120,472	120,472	120,472	125,499
52030-Retirement	91,180	107,862	107,862	107,862	111,555
52040-Workers Comp Insurance	8,788	11,193	11,193	11,193	12,406
52060-Unemployment Insurance	416	1,267	1,267	1,267	459
Total-Salaries/Other Pay/Benefits	870,460	1,032,309	1,032,309	1,032,309	1,068,517

Operations

61010-Office Supplies	2,790	2,500	4,300	4,300	2,500
61030-Operating Supplies	5,708	14,354	14,354	14,354	14,354
61100-Minor Equipment	5,964	8,839	8,839	8,839	8,839
61210-Janitorial Supplies	9	25	25	25	25
61230-Uniforms	3,083	5,092	5,092	5,092	5,092
62110-Fuel	64,547	78,151	98,151	98,151	78,151
62120-Lubricants, Oils, Etc	10,719	10,000	10,000	10,000	10,000
63210-Road Materials	213,477	417,035	417,035	417,035	417,035
63220-Road Materials-Paving	48,905	145,544	145,544	145,544	145,544
63230-Roads-Special Allocation	539,571	150,000	311,000	311,000	150,000
63240-Contract Hauling	0	15,000	15,000	15,000	15,000
63250-Culverts and Signs	72,189	15,094	57,094	57,094	15,094
63260-Fencing-Labor and Materials	22,680	14,119	14,119	14,119	14,119
64140-Software	15,469	6,000	6,000	6,000	6,000
Maintenance/Subscriptions					
67050-Pre	180	0	175	175	0
EmploymentPhysicals/EmployeeTesting					
68010-Purchased Services	254	13,814	16,814	16,814	13,814
68500-Towing Services	9,460	3,000	3,000	3,000	3,000

Road and Bridge Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
70010-Insurance and Bonds	10,280	8,700	8,700	8,700	8,700
71010-Travel and Lodging	149	700	700	700	700
71020-Conferences/Training	500	700	700	700	700
71030-Dues and Subscriptions	0	132	132	132	132
73150-Rentals	120	5,159	37,063	37,063	5,159
73160-Copies/CopierMaintenance Agreements	577	700	700	700	700
74100-Communication	0	1,304	1,304	1,304	1,304
74110-Data Circuits/Internet	0	3,128	3,128	3,128	3,128
74140-Long Distance	0	112	112	112	112
74150-Communication-Air Cards	992	360	954	954	360
74200-Electricity	3,179	3,000	3,000	3,000	3,000
74400-Water/Sewer/Garbage	2,063	1,943	1,943	1,943	1,943
75100-Repairs - Vehicles and Trucks	38,108	29,516	108,116	108,116	29,516
75200-Repairs - Equipment	57,080	31,320	73,390	73,390	31,320
75300-Repairs - Buildings	0	245	245	245	245
75807-FEMA 4781 RB PreFunding	517,686	0	704,677	704,677	0
75999-Contingency Operations	0	153,597	459,150	459,150	202,037
Total-Operations	1,645,739	1,139,183	2,530,556	2,530,556	1,187,623
Capital					
85010-Machinery and Equipment	180,068	0	318,411	318,411	0
Total-Capital	180,068	0	318,411	318,411	0
Total -82220-Road and Bridge Precinct 2	2,696,267	2,171,492	3,881,276	3,881,276	2,256,140
Fund Totals	2,696,267	2,171,492	3,881,276	3,881,276	2,256,140

Road and Bridge Fund Detail Expenditures by Department



Actual
FY 23/24

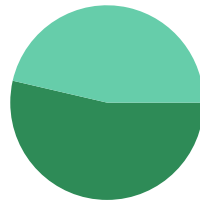
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge Precinct 3



Salaries/Other Pay/Benefits
- \$1,046,027 - 53.61%
Operations - \$905,213 - 46.39%

220-Road and Bridge Fund

82230-Road and Bridge Precinct 3

Salaries/Other Pay/Benefits

51010-Head of Department	97,755	99,788	99,788	100,172	102,796
51030-Deputies and Assistants	512,780	575,827	575,827	566,070	592,587
51070-Part-Time	9,668	0	0	3,323	8,000
51080-Longevity	9,116	10,370	10,370	10,370	8,840
51090-Overtime	11,208	22,429	22,429	22,429	26,266
51150-Allowances	8,020	4,920	4,920	10,970	4,920
52010-Social Security	47,758	54,572	54,572	54,572	56,867
52020-Group Insurance	115,405	120,472	120,472	120,472	125,499
52030-Retirement	93,440	104,645	104,645	104,645	107,885
52040-Workers Comp Insurance	9,296	10,848	10,848	10,848	11,925
52060-Unemployment Insurance	430	1,225	1,225	1,225	442
Total-Salaries/Other Pay/Benefits	914,876	1,005,096	1,005,096	1,005,096	1,046,027

Operations

61010-Office Supplies	849	1,200	2,700	2,700	1,200
61030-Operating Supplies	10,855	15,058	25,058	25,058	15,058
61100-Minor Equipment	13,598	1,800	12,800	12,800	1,800
61230-Uniforms	8,985	3,200	9,200	9,200	3,200
61390-Oil Recycling Supplies	0	500	500	500	500
62110-Fuel	73,738	60,000	60,000	60,000	60,000
62120-Lubricants, Oils, Etc	2,449	5,000	11,000	11,000	5,000
63210-Road Materials	191,337	275,005	175,005	175,005	275,005
63220-Road Materials-Paving	60,143	149,320	149,320	149,320	140,708
63230-Roads-Special Allocation	181,504	150,000	600,000	600,000	150,000
63240-Contract Hauling	0	10,000	10,000	10,000	10,000
63250-Culverts and Signs	32,316	25,000	35,000	35,000	25,000
63260-Fencing-Labor and Materials	0	8,000	15,000	15,000	8,000
64140-Software Maintenance/Subscriptions	15,756	0	7,000	7,000	0
67050-Pre EmploymentPhysicals/EmployeeTesting	180	0	325	325	0
68010-Purchased Services	48,336	20,500	70,500	70,500	20,500
68500-Towing Services	5,987	3,000	16,000	16,000	3,000

Road and Bridge Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
70010-Insurance and Bonds	13,545	9,800	9,800	9,800	9,800
70020-Insurance Deductibles	0	2,000	2,000	2,000	2,000
71010-Travel and Lodging	5	1,000	1,000	1,000	1,000
71020-Conferences/Training	750	1,000	1,000	1,000	1,000
73150-Rentals	317	1,000	3,500	3,500	1,000
74140-Long Distance	0	25	25	25	25
74150-Communication-Air Cards	240	0	240	240	0
74200-Electricity	3,202	5,000	5,000	5,000	5,000
74300-Gas Utility	1,341	3,500	3,500	3,500	3,500
74400-Water/Sewer/Garbage	2,127	3,000	8,000	8,000	3,000
75100-Repairs - Vehicles and Trucks	82,311	24,200	100,444	100,444	24,200
75200-Repairs - Equipment	58,314	30,000	110,000	110,000	30,000
75300-Repairs - Buildings	2,475	300	300	300	300
75806-FEMA 4781 Storms	148,022	0	1,000	1,000	0
75807-FEMA 4781 RB PreFunding	140,986	0	23,107	23,107	0
75999-Contingency Operations	0	59,870	76,403	76,403	105,417
Total-Operations	1,099,668	868,278	1,544,727	1,544,727	905,213
Capital					
85010-Machinery and Equipment	49,083	0	0	0	0
87030-Vehicles and Trucks	46,055	0	88,100	88,100	0
Total-Capital	95,138	0	88,100	88,100	0
Total -82230-Road and Bridge Precinct 3	2,109,682	1,873,374	2,637,923	2,637,923	1,951,240
Fund Totals	2,109,682	1,873,374	2,637,923	2,637,923	1,951,240

Road and Bridge Fund Detail Expenditures by Department



Actual
FY 23/24

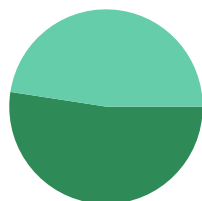
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge Precinct 4



Salaries/Other Pay/Benefits
- \$1,023,057 - 52.42%

Operations - \$928,422 - 47.58%

220-Road and Bridge Fund

82240-Road and Bridge Precinct 4

Salaries/Other Pay/Benefits

51010-Head of Department	101,209	99,788	99,788	99,788	102,796
51030-Deputies and Assistants	417,672	575,386	575,386	521,734	592,587
51070-Part-Time	41,538	0	0	33,468	0
51080-Longevity	10,580	12,580	12,580	12,580	13,430
51090-Overtime	36,556	6,783	6,783	24,897	9,777
51150-Allowances	4,200	5,280	5,280	7,350	5,280
52010-Social Security	45,689	53,538	53,538	53,538	55,373
52020-Group Insurance	97,064	120,472	120,472	120,472	125,499
52030-Retirement	89,492	102,664	102,664	102,664	106,192
52040-Workers Comp Insurance	9,008	10,537	10,537	10,537	11,691
52060-Unemployment Insurance	404	1,192	1,192	1,192	432
Total-Salaries/Other Pay/Benefits	853,412	988,220	988,220	988,220	1,023,057

Operations

61010-Office Supplies	1,160	500	500	500	500
61030-Operating Supplies	12,278	22,174	22,174	22,174	22,174
61100-Minor Equipment	3,240	8,171	8,171	8,171	8,171
61230-Uniforms	9,826	4,984	4,984	4,984	4,984
62010-Postage	24	0	100	100	0
62110-Fuel	64,322	95,455	95,455	95,455	95,455
62120-Lubricants, Oils, Etc	2,293	3,600	3,600	3,600	3,600
63210-Road Materials	271,040	167,149	767,149	767,149	167,149
63220-Road Materials-Paving	0	117,902	117,902	117,902	117,902
63230-Roads-Special Allocation	17,301	150,000	150,000	150,000	150,000
63240-Contract Hauling	0	416	15,416	15,416	416
63250-Culverts and Signs	802	33,300	33,300	33,300	33,300
63260-Fencing-Labor and Materials	34,294	29,275	59,275	59,275	29,275
64100-Computer Software	0	1,700	1,700	1,700	1,700
64140-Software Maintenance/Subscriptions	288	0	288	288	0
67040-Professional Services	22,841	4,500	19,500	19,500	4,500
67050-Pre EmploymentPhysicals/EmployeeTesting	180	100	100	100	100

Road and Bridge Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
68010-Purchased Services	11,375	7,340	22,340	22,340	7,340
68500-Towing Services	325	3,500	3,500	3,500	3,500
70010-Insurance and Bonds	14,634	8,250	8,250	8,250	8,250
71010-Travel and Lodging	3,150	1,000	1,000	1,000	1,000
71020-Conferences/Training	1,115	800	800	800	800
73150-Rentals	135	4,800	4,800	4,800	4,800
74100-Communication	0	1,300	1,300	1,300	1,300
74110-Data Circuits/Internet	0	1,000	1,000	1,000	1,000
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	25	25	25	25
74150-Communication-Air Cards	522	460	460	460	460
74200-Electricity	3,252	3,200	3,200	3,200	3,200
74300-Gas Utility	1,257	1,510	1,510	1,510	1,510
74400-Water/Sewer/Garbage	3,226	2,100	3,100	3,100	2,100
75100-Repairs - Vehicles and Trucks	112,140	37,673	67,673	67,673	37,673
75200-Repairs - Equipment	116,918	73,298	143,298	143,298	73,298
75300-Repairs - Buildings	2,665	2,500	2,500	2,500	2,500
75806-FEMA 4781 Storms	153,972	0	0	0	0
75807-FEMA 4781 RB PreFunding	509,345	0	43,177	43,177	0
75999-Contingency Operations	0	57,799	174,522	174,522	139,140
Total-Operations	1,374,777	847,081	1,783,369	1,783,369	928,422
Capital					
85010-Machinery and Equipment	15,554	0	268,614	268,614	0
87030-Vehicles and Trucks	35,950	0	63,375	63,375	0
Total-Capital	51,504	0	331,989	331,989	0
Total -82240-Road and Bridge Precinct 4	2,279,693	1,835,301	3,103,578	3,103,578	1,951,479
Fund Totals	2,279,693	1,835,301	3,103,578	3,103,578	1,951,479

Road and Bridge Fund Detail Expenditures by Department



Actual
FY 23/24

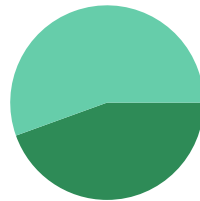
Original
Budget
FY24/25

Revised
Budget
FY24/25

Estimated
FY24/25

Adopted Budget
FY25/26

Road and Bridge Weigh Station Operations



Salaries/Other Pay/Benefits
- \$27,495 - 44.50%

Operations - \$34,289 - 55.50%

220-Road and Bridge Fund

88010-Road and Bridge Weigh Station Operations

Salaries/Other Pay/Benefits

51070-Part-Time	19,188	21,333	21,333	21,333	22,123
52010-Social Security	1,462	1,632	1,632	1,632	1,692
52030-Retirement	2,806	3,130	3,130	3,130	3,245
52040-Workers Comp Insurance	30	382	382	382	420
52060-Unemployment Insurance	15	43	43	43	15
Total-Salaries/Other Pay/Benefits	23,501	26,520	26,520	26,520	27,495

Operations

75500-Repairs and Maintenance - Weigh Station	0	34,284	34,284	34,284	34,289
75999-Contingency Operations	0	0	181,723	181,723	0
Total-Operations	0	34,284	216,007	216,007	34,289
Total -88010-Road and Bridge Weigh Station Operations	23,501	60,804	242,527	242,527	61,784
Fund Totals	23,501	60,804	242,527	242,527	61,784

Road and Bridge Fund Detail Expenditures by Department



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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220-Road and Bridge Fund

88900-Road and Bridge Revenues Weigh Station Projects

Operations

75999-Contingency Operations	0	0	56,738	56,738	0
Total-Operations	0	0	56,738	56,738	0
Total -88900-Road and Bridge Revenues Weigh Station Projects	0	0	56,738	56,738	0
Fund Totals	0	0	56,738	56,738	0

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Emergency Medical Services (EMS) Fund



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

Walker County
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

Numerous capital and equipment purchases, operational improvements, staffing additions and scheduling changes, and funds for additional training opportunities have been funded over the last several years. In the current budget, a restructuring of the pay plan allowed for assignment of seven paramedic positions to a higher pay grade to aid in retention and recruitment. An EMS station is now in operation in the Riverside area. The ESD provided the building while Walker County provided the ambulance and staffing. The operating budget was increased as well as ambulance remounts and equipment included in the budget.

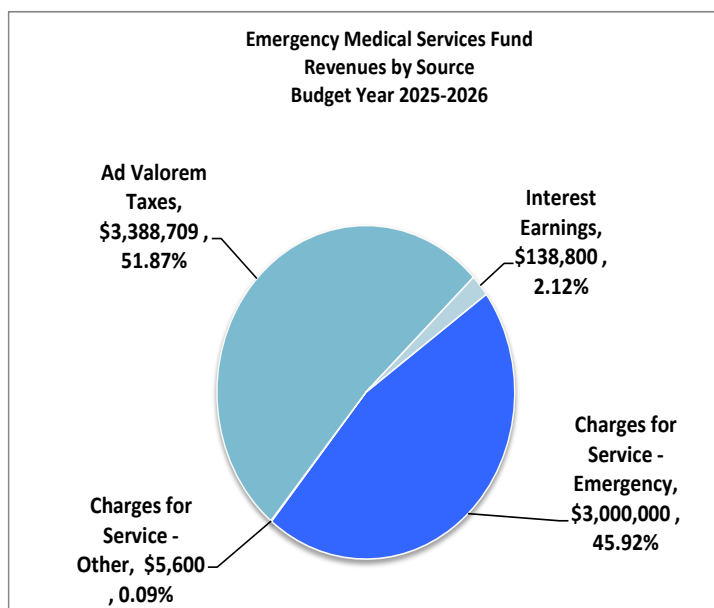
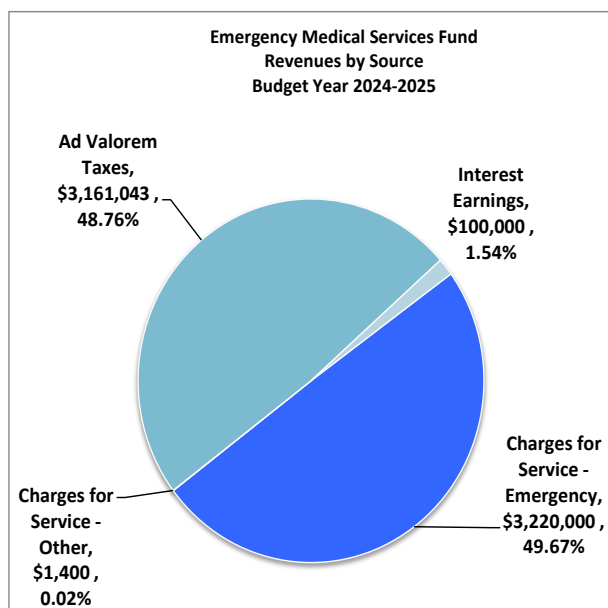
Budget - Summary of Changes in Expenditure Allocations From Last Year

	Emergency Medical Services (EMS) Fund
Last Year Budget	\$ 7,254,864
Reduction for One-time Last Year	\$ (624,573)
On-Going Allocation net change this year	\$ 232,867
One-Time Allocations this year	\$ 866,170
Total Expenditures Budget	<u>\$ 7,729,328</u>

Budget - Summary of Changes in Fund Balance

	Emergency Medical Services (EMS) Fund
Beginning Fund Balance 10/01/2025	\$ 4,094,822
Revenues	6,533,109
Expenditures	7,729,328
Debt	-
Transfers In	-
Transfers Out	-
Ending Fund Balance 09/30/2026	<u>\$ 2,898,603</u>

Revenues



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

Charges for Service

Charges for Emergency Medical Services accounts for 45.92% of the fund revenues in FY 2025-2026 as compared to 49.67% of budgeted revenues in the prior budget year for the Emergency Medical Services Fund.

Ad Valorem Tax Revenues. Ad Valorem tax revenue, the largest revenue grouping, accounts for 51.87% of total revenues as compared to 48.76% of the budgeted revenues in the prior year. Increases in pay were budgeted to retain and recruit paramedics that exceeded the salary increase to other county employees. The percentage of the total tax rate of the County that goes to the Emergency Medical Services Fund remained the same at 10.6% of the total tax rate.

Expenditures

Budgeted expenditures for FY 2026 total \$7,729,328 up from \$7,254,864 an increase of \$474,464, a 6.5% increase. The increase in Salaries/Other Pay and Benefits category included a county-wide 2.5% county-wide increase for all employees and funds for restructuring the pay plan for retention and recruitment of paramedics. Added was a flat \$513 increase per FTE (full time equivalent) for all employees. In the Operations category, the operations contingency amount was budgeted at \$335,000 and increases were budgeted for operating line items including insurance, communications, contracts, travel, uniforms and other line items. Equipment budgeted includes 2 ambulance remounts, tough books and equipment.

A detail follows showing the changes in the operating budget.

<i>Detail of Changes from prior year Base Budget Services Fund (EMS)</i>	<i>Emergency Medical</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
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

Departmental Information

All costs are reported under one department, the Walker County EMS-Emergency Services with the contingency allocation being reported at the fund level. As the contingency money is allocated by the Commissioners Court, a budget amendment is required to move the contingency allocation to the departmental budget.

Authorized Full Time Equivalents

Positions by Classification

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
EMS Chief	0	0	0	0	1	1	1
EMS Director	1	1	1	1	0	0	0
Assistant EMS Chief	0	0	0	0	1	1	1
Assistant EMS Director	1	1	1	1	0	0	1
EMS District Chief	0	0	0	0	3	3	3
EMS Field Supervisor	3	3	3	3	0	0	0
EMS Division Chief	0	0	0	0	1	1	1
Logistics Coordinator	0	0	0	1	0	0	0
EMS In Charge/Attendant Paramedic	0	0	0	0	22	26	26
EMS In Charge	18	18	18	18	0	0	0
EMT Basic/Advanced EMT	0	0	0	0	8	10	10
EMT Basic	12	12	12	12	0	0	0
EMT Part-time(s)	0	0	0	1.49	1.49	1.49	1.49
Administrative Assistant	0	0	0	0	0	1	1
Office Administrator	3	3	2	2	2	1	1
EMS Medical Director	1	1	1	1	1	1	1
Emergency - Fill In	0	0	0	0	0	0	0
Total	39	39	38	40.49	40.49	46.49	46.49

Description

Covering 802 square miles, with a wide variety of population density creates a number of challenges. The system is designed to balance the competing demands of population-based call volume and geographic coverage. This requires a mixed deployment that places ambulances in centralized, as well as, outlying areas to cover all geographical areas of the county adequately. All EMS crew members, aside from Support and Command Staff, are required to work 24 hour shifts in order to provide continuous coverage to our community.

Command Staff is comprised of the EMS Medical Director, EMS Chief and Assistant EMS Chief. Together, command staff ensures that all pre-hospital care providers are maintaining a consistent level of training and continuing education, performs medical audits, review, and critique of the performance of EMS personnel, and makes updates and relevant changes to the protocols and functions of the department to adequately address the needs of the community.

Support staff includes the Division Chief of Logistics and an EMS Administrative Assistant. All support staff bring unique strengths to our team, and assist in other duties as assigned, as well as being capable of covering field EMS shifts.

District Chiefs are responsible for the direct clinical and operational oversight of the system. They provide on-line medical consultation for the EMS crews on a daily basis. They support the system through internal and external coordination, special project work, scheduling oversight and management, and operation within the incident command system.

Walker County EMS operates as a BLS with MICU Capability 911 EMS service. Each ambulance is staffed with two certified personnel. The lead position on the ambulance is known as the “In Charge” Paramedic. These individuals have completed a credentialing process designed to verify abilities and competencies necessary to oversee the clinical and operational aspects of the job duties.

Ambulance operations could not be successful without the support from the “Attendant” position on the unit. Our Attendant staff are charged with the responsibility of the safe operation of the ambulance and the provision of medical care alongside the In Charge. The majority of our Attendant staff are EMT-Basic’s, although we do have three Advanced EMT’s within our organization. Our attendants receive the same professional development as the In-Charge staff and ample patient care opportunities in an attempt to groom them for promoting their professional development.

Although each crew member has primary responsibility over certain duties, the In Charge and Attendants are encouraged to share operational and patient care duties.

Accomplishments

Managing assets, resources and technology

- ✓ In FY 2024 we acquired (3) used Frazer ambulances which have been an asset to our reserve fleet, helping mitigate down time when units need routine maintenance or repairs. We anticipate some of these units to be sent for remounting in FY 2026, which will yield us “like new” units with new chassis and refurbished modules. We expect delivery of two new Frazer ambulances in the winter of 2025. These units are currently in production.
- ✓ We have been evaluating our communications capabilities within the department and looking for ways to improve connectivity and communications with other departments. We have trialed several devices to improve connectivity issues and hope to find a solution in FY 2026.
- ✓ We continue to participate in SETRAC and utilize their assets as needed, as well as to be a resource to the region when needed, by participating with the Texas Emergency Medical Task Force. This task force utilizes Walker County EMS assets for deployment in disasters such as wildland fires, tornadoes, floods, etc. in our region.

Maintaining a high-quality workforce

- ✓ Walker County EMS has effectively implemented a rank structure within the department which allows for more personal and professional development, as well as streamlines the day-to-day operations in regard to supervision and guidance. This continues to be successful for our employees that desire to lead and grow within the department.
- ✓ Due to staffing challenges with recruitment of Paramedics, we have worked with our Medical Director to credential our EMT Basics and Advanced EMTs to practice within a higher scope of practice. This allows for a higher level of care when the department must utilize BLS units for response, in lieu of ALS units. We have also arranged for a Squad Medic to respond when there is more than (1) BLS unit staffed, allowing for additional resources for our crews, as well as a lessened workload for our District Chiefs.

Consistent, efficient and effective service

- ✓ The Public Relations Team and Field Training Officers Team continue to provide training and support to our community, partners, and First Responder Organizations. These teams have paired up to streamline and enhance our hiring and onboarding processes, as well as to continue to revise and improve training processes.

Initiatives

Maintaining a high-quality workforce

- Crew Support- The department will continue to build on the Mental Health/Peer Support program to support all of our staff through the challenges of pre-hospital work. This team is built by the employees, for the employees and will provide peer support as well as guidance for obtaining additional professional support for any employee that is struggling with mental health challenges.

Consistent, efficient and effective service

- Clinical – Walker County EMS will continue to pursue a pre-hospital whole blood or blood component therapy program in conjunctions with local hospital partners and SETRAC. Development of policies and procedures regarding the storage, administration, and replacement of blood products according to best practice guidelines would be created. Due to Walker County's distance from Level I and Level II Trauma Centers, implementing a blood administration program in Walker County can better stabilize critical patients and significantly increase the chance of survival in cases of severe medical or traumatic illness and injury.
- In addition, the department will be adding the use of point of care ultrasound, trauma gel for hemorrhage control, and the use of the Abdominal Aortic Junctional Tourniquet to better support our trauma patients while enroute to definitive care.
- Walker County EMS has staffed and placed, and will continue to monitor the efficacy of an ambulance in Riverside to provide for faster response times to that area, as well as to support our other units and other parts of the County during times of system overload or increased call volume.

Work Load Indicators

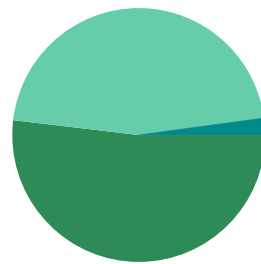
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026
Service Calls	6,153	6,046	6,229	5,619	6,209	6,200
Monthly Average Calls	513	504	519	468	517	520
Percent Advanced Life Support	65.07%	59.16%	64.9%	60.8%	68.2%	68%
Ground Mileage Billed	68,967	60,605	62,805	59,720	68,752	68,000

Emergency Medical Services (EMS) Fund Detail Revenues Summary by Source



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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Emergency Medical Services (EMS) Fund Revenues by Source



Ad Valorem Taxes - \$3,388,709	- 51.87%
Ambulance Fees - \$3,005,000	- 46.00%
Fees of Office/Charges for Service - \$600	- 0.01%
Interest Income - \$138,800	- 2.12%

301-Walker County Emergency Medical Services (EMS) Fund

Ad Valorem Taxes

40110-Current Ad Valorem Taxes	1,959,197	3,161,043	3,161,043	3,161,043	3,388,709
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Ad Valorem Taxes	1,959,197	3,161,043	3,161,043	3,161,043	3,388,709
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Intergovernmental Revenues

42010-State Funds	14,453	0	0	0	0
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Intergovernmental Revenues	14,453	0	0	0	0
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Fees of Office/Charges for Service

43010-Fees of Office/Charges for Service	2,361	1,400	1,400	700	600
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Fees of Office/Charges for Service	2,361	1,400	1,400	700	600
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Ambulance Fees

43800-Ambulance Services	3,505,539	3,200,000	3,200,000	3,000,000	3,000,000
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43804-Emergicon Billed Writeoff from Collection Agency	18,403	0	0	0	0
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43997-WriteOffs Collected	4,856	20,000	20,000	8,000	5,000
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Ambulance Fees	3,528,798	3,220,000	3,220,000	3,008,000	3,005,000
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Interest Income

48010-Interest	183,774	100,000	100,000	185,000	138,800
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Interest Income	183,774	100,000	100,000	185,000	138,800
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Other Revenue

48110-Other Revenue	0	0	0	42,347	0
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48200-Insurance Refunds/Credits	76,004	0	0	42,556	0
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Other Revenue	76,004	0	0	84,903	0
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Fund Totals	5,764,587	6,482,443	6,482,443	6,439,646	6,533,109
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Emergency Medical Services (EMS) Fund Budget by Department and Category



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

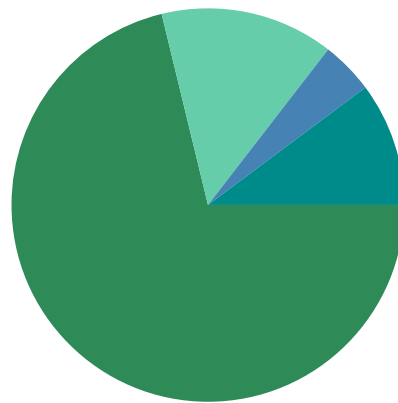
Fund Totals	5,541,530	7,254,864	7,254,864	6,290,808	7,729,328
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Emergency Medical Services (EMS) Fund Detail Expenditures Summary by Object



Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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Emergency Medical Services (EMS) Fund and Contingency Detail Budget



Salaries/Other Pay/Benefits	- \$5,503,718 - 71.21%
Operations	- \$1,103,318 - 14.27%
Contingency	- \$335,000 - 4.33%
Capital	- \$787,292 - 10.19%

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
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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

Emergency Medical Services (EMS) Fund Detail Expenditures Summary by Object



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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 EmploymentPhysicals/EmployeeTesting	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
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

Emergency Medical Services (EMS) Fund Detail Expenditures Summary by Object



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

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Walker County
Adopted 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.

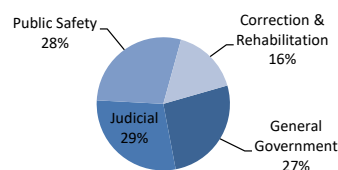
	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 3,147,592	\$ 3,533,555	\$ 3,772,285	\$ 3,775,186	\$ 4,405,382
Revenues					
Inter Governmental Revenues	167,036	149,500	149,500	142,781	141,500
Charges for Services/Fees of Office	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

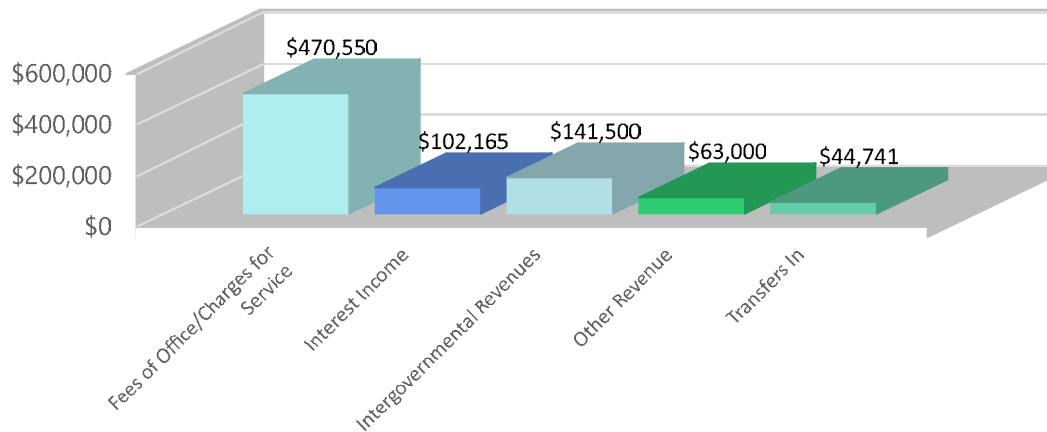


Legislatively Designated Funds Detail Revenues Summary by Source



Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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Legislatively Designated Funds Revenues by Source



Intergovernmental Revenues

42010-State Funds	106,500	106,500	106,500	106,500	106,500
42410-Intergovernmental Funds-Local	60,536	43,000	43,000	36,281	35,000
42415-Intergovernmental Funds-State	0	0	0	0	0

Intergovernmental Revenues	167,036	149,500	149,500	142,781	141,500
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Fees of Office/Charges for Service

43010-Fees of Office/Charges for Service	469,968	363,050	363,050	459,602	368,050
43030-County Specialty Court Programs	5,712	6,000	6,000	6,800	6,000
43060-Coin Phones	70,082	74,000	74,000	72,000	72,000
43140-Hot Check Fees	576	0	0	275	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

Fees of Office/Charges for Service	578,070	467,550	467,550	568,677	470,550
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Fines and Forfeitures

47850-Forfeitures-Sheriff,DOJ Equitable Sharing, District Attorney	123,572	0	0	176,896	0
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Fines and Forfeitures	123,572	0	0	176,896	0
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Interest Income

48010-Interest	153,397	82,500	82,500	149,415	102,165
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Interest Income	153,397	82,500	82,500	149,415	102,165
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Legislatively Designated Funds Detail Revenues Summary by Source



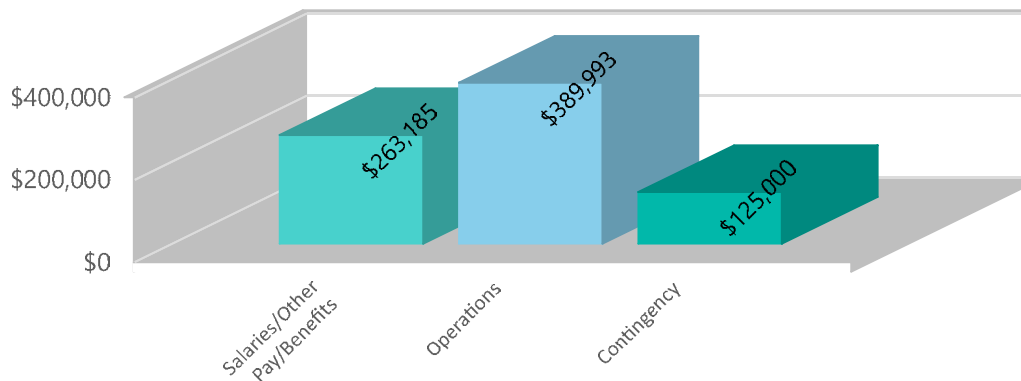
	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
Other Revenue					
48110-Other Revenue	(2,488)	0	0	0	0
48130-Vending Machines	(1,351)	0	0	0	0
48140-Sales-Commissary	83,398	63,000	63,000	90,000	63,000
48300-Proceeds from Auction/Sale	11,000	0	0	0	0
Other Revenue	90,559	63,000	63,000	90,000	63,000
Transfers In					
49901-Transfer from General Fund	59,741	44,741	44,741	58,673	44,741
Transfers In	59,741	44,741	44,741	58,673	44,741
Total	1,172,375	807,291	807,291	1,186,442	821,956

Legislatively Designated Fund Detail Expenditures Summary by Object



Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
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Legislatively Designated Funds Expenditures by Object



Salaries/Other Pay/Benefits

51030-Deputies and Assistants	124,725	125,964	125,964	127,456	129,556
51070-Part-Time	5,038	27,990	27,990	26,358	28,849
51080-Longevity	3,387	4,080	4,080	4,080	2,550
51090-Overtime	300	766	766	766	1,298
51110-Salary Supplements	9,193	32,800	32,800	8,383	32,800
51150-Allowances	420	420	420	420	420
52010-Social Security	9,891	14,461	14,461	12,883	14,954
52020-Group Insurance	21,025	21,904	21,904	21,904	22,818
52030-Retirement	21,070	27,156	27,156	24,252	28,104
52040-Workers Comp Insurance	1,393	1,468	1,468	1,551	1,700
52060-Unemployment Insurance	115	379	379	318	136
Salaries/Other Pay/Benefits	196,557	257,388	257,388	228,371	263,185

Operations

61010-Office Supplies	24,843	23,183	25,683	16,272	28,529
61030-Operating Supplies	43,664	22,419	26,219	20,279	22,419
61100-Minor Equipment	118,059	38,751	51,701	55,229	43,751
61470-Inmate Supplies	39,309	60,000	74,050	28,321	60,000
62010-Postage	0	881	881	881	881
64100-Computer Software	0	0	0	14,049	0

Legislatively Designated Fund Detail Expenditures Summary by Object



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Adopted Budget FY25/26
64140-Software Maintenance/Subscriptions	0	7,900	22,000	22,000	7,900
64160-Maintenance Contracts Elections	12,533	45,545	45,545	63,712	50,675
64600-Collections Software Annual License/Support	0	1,200	1,200	1,200	1,200
66500-Court Reporters	32,000	17,600	17,600	17,600	17,600
66600-Jurors	14,766	5,000	5,000	7,880	5,000
67040-Professional Services	302	0	0	0	0
68010-Purchased Services	8,631	28,727	28,727	45,865	32,727
68030-Purchased Services - Medical	0	10,000	10,000	0	10,000
69010-Security-Justice Center	320	0	0	0	0
69900-Project/Equipment Allocation	3,319	0	0	0	0
71010-Travel and Lodging	14,739	18,300	18,300	6,950	18,300
71020-Conferences/Training	11,865	8,000	8,000	3,575	8,000
71030-Dues and Subscriptions	15,604	30,355	30,505	16,592	34,711
74500-Telecable	5,213	7,800	7,800	4,470	7,800
75100-Repairs - Vehicles and Trucks	3,057	3,000	3,000	3,000	3,000
75999-Contingency Operations	0	37,500	35,000	0	37,500
Operations	348,224	366,161	411,211	327,875	389,993
Contingency					
92040-Contingency - Operations	0	115,000	75,950	0	125,000
Contingency	0	115,000	75,950	0	125,000
Total	544,781	738,549	744,549	556,246	778,178



Walker County
Adopted 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
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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	Original Budget 2024-2025	Revised 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
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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
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 Legislatively Designated

Fund 518 District Clerk Records Management and Preservation Fund

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

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

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

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

	Actual 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



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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
Adopted 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



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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
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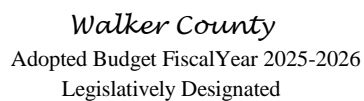
Fund 527 Language Access Fund

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	 \$ -	 \$ -



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.

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.

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Walker County
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 Legislatively Designated

Fund 538 Justice of Peace Truancy Prevention and Diversion Fund

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

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

	Actual 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



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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



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Fund 552 Child Abuse Prevention Fund

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

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

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

	Actual 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	\$ -	\$ -	\$ -	\$ -	\$ -



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Fund 561 Pretrial Intervention Program Fund

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

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

	Actual 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



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Fund 563 District Attorney Hot Check Fee Fund

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

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

	Actual 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



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Fund 576 Sheriff Inmate Medical Fund

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

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

	Actual 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



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Fund 578 Sheriff Commissary Fund

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

Purpose/Authorized Use: The sheriff or the sheriff's designee may use commissary proceeds only to: (1) fund, 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	\$ -



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Fund 584 Tax Assessor Elections Service Contracts Fund

Statutory Reference: Election Code Section 31.100(a) money paid to a county election officer under an election contract shall be deposited in a separate fund.
Purpose/Authorized Use: 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



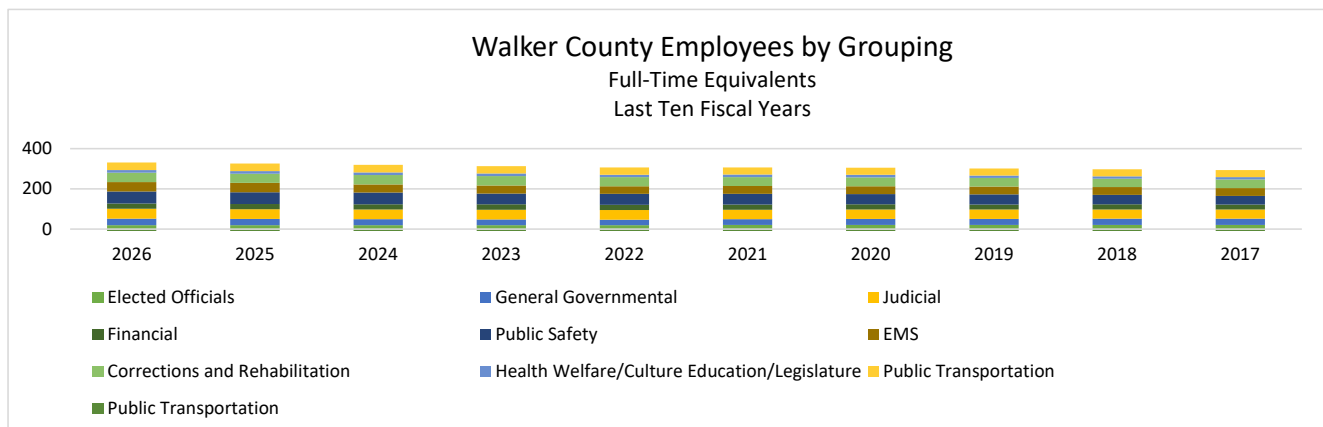
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Personnel Summary

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	2026	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.



Employee Allocations by Department

Adopted Budget for the Fiscal Year October 1, 2025 - September 30, 2026

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
GENERAL FUND							
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		2.00	2.00	\$ 102,062	\$ 6,630	\$ 105,640	\$ 6,970
(1 to be bilingual)							
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
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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>
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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



Employee Compensation Plan
Salary Group Ranges
 Adopted Budget
 Effective October 1, 2025

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	AsstTrea1	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	Communications Specialist	\$51,853	\$60,858	\$76,209
	COShift	Correctional Officer - Shift			
	CtCoor1	Court Coordinator 1			
	DepClk4	Deputy Clerk 4			
	DepSpec4	Deputy Specialist 4			
	ITAnalyt	IT Analyst			
	LegAsst2	Legal Assistant 2			
	VetDir	Veterans Services Director			
110	JuvOff2	Juvenile Probation Officer 2	\$54,355	\$63,810	\$79,927
111	AsstAud3	Assistant Auditor 3	\$56,980	\$66,909	\$83,833
	AsstPur3	Assistant Purchaser 3			
	CommSup	Communications Supervisor			
	Coor-HC	Coordinator Hot Check			
	Coor-VC	Coordinator Victims Asst			
	CtCoor2	Court Coordinator 2			
	DepCon1	Deputy Constable 1			
	ElecMgr	Elections Manager			
	EMTBasic	EMT Basic/Advanced EMT			
	FAsstDC	First Assistant - District Clerk			
	SODep1	Sheriff Deputy 1			
	TransDep	Transport Deputy			
112A	EnvOffcr	Environmental Enforcement Officer	\$59,740	\$71,192	\$87,933
112	ChDepCk2	Chief Deputy Clerk 2	\$59,740	\$70,164	\$87,933
	ChiefTax	Chief Deputy Tax Assessor			
	Chief-CC	Chief Deputy-County Clerk			
	DepCon2	Deputy Constable 2			
	EMTAdv	EMT-Advanced			
	Foreman	Foreman			
	Nurse	Jail Nurse-LVN			
	JuvOff3	Juvenile Probation Officer 3			
	ProgAdm	Program Administrator			
	ProgAdmD	Development Program Administrator			
	SODep2	Sheriff Deputy 2			
	SolidWas	Solid Waste Enforcement			
113	HRSpec	HR Specialist	\$62,634	\$73,582	\$92,239
	Payroll	Payroll Administrator			
	SODep3	Sheriff Deputy 3			
114A	Det	Detective	\$65,676	\$80,108	\$96,761
114	AsstAud4	Assistant Auditor 4	\$65,676	\$77,170	\$96,761
	AsstComm	Asst Communications Dir			
	Const	Constable			
	DepEMC	Deputy EMC			
	ProgAdm2	Development Program Administrator 2			
	ExeAdm	Executive Administrator			
	ExCtAdm	Executive Court Administrator			
	Inves1	Investigator 1			
	MainDir	Maintenance Director			

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
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



Walker County Financial and Budget Policies

As Amended by Order 2025-94

on August 25, 2025

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

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FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

BASIS OF ACCOUNTING

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

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

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

INTERNAL CONTROL STRUCTURE

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

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

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

RISK MANAGEMENT

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

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

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

FIXED ASSETS

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

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

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

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

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

REVENUE MANAGEMENT

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

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

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

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

Realistic and Conservative Estimates.

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

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

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

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

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

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

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

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

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

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

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

PURCHASING

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

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

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

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

PERIODIC REPORTING

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

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

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

DEBT MANAGEMENT

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

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

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

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

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

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

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

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

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

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

INVESTMENT AND CASH MANAGEMENT

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

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

PLEDGED 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
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 and Long-Range Planning Fund are 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. These funds are 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	Insurance Fund II-Retiree Health	
General Capital Projects Fund		
Long-Range Planning 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 change 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, Long-Range Planning Fund and the Grants and Contracts funds.

General Projects, General Capital Projects and the Long-Range Planning Fund 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. Funds have been put in place to assist with future costs. Future transfers to these funds are at the option of the court.

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

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

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

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

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

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

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

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

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

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

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

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

Example:

Fund - General Fund Function - Public Safety Department - Sheriff

Expenditure Category - Operations - Fuel

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

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

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

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

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

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

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

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

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

Salaries/Other Pay/Benefits Category

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

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

Operations Category

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

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

Capital

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

Centralized Costs/Non-departmental Costs

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

One-Time Allocations

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

Intergovernmental Services/Contracts

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

Transfers

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

Projects

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

Debt

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

Capital Projects Budget

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

Unplanned Revenues

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

Contingency

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

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

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



Walker County

Adopted Budget Fiscal Year 2025-2026

Glossary of Terms

Account: Financial reporting unit for budget, management or accounting purposes. A revenue or expense that has occurred but not yet been recorded at the end of accounting period.

Accounting System: The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual: The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

Accrual Basis of Accounting: The basis of accounting whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Also all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. This form of accounting is used for Proprietary Fund Types.

Adopted Budget: The budget amounts as originally approved by the Walker County Commissioners' Court.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property in proportion to the value of the property according to the property's valuation set by the Appraisal District and the tax rate set by the County. *Ad valorem* is a Latin term meaning "according to value."

Allocation: A part of lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposed, activities or objects.

Amended Budget: A budget that includes changes to the adopted budget that has been approved by the Commissioners' Court.

Appropriation: An appropriation is a legal authorization to incur obligations and to make expenditures for specific purposes

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: Property owned by the County that has monetary value.

Audit: An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Walker County contracts for an audit to be performed each year.

Authorized Positions: All positions authorized by the Commissioners Court for each office and department. This includes both full time and part time positions.

Available Fund Balance: The cash remaining from the prior year, which is available for appropriation and expenditure in the current year.

Balanced Budget: According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

Base Budget: Ongoing expense for personnel and maintenance and operations required to maintain service levels previously authorized by the Commissioners Court. In Walker County the budget less one-time appropriations (such as capital items or equipment purchases) is referred to as the base budget.

Bond: Bonds are used as long term debt instruments to pay for capital expenditures. A bond is a debt investment, with which the investor loans money to an entity (the County) with written promise to pay a specified sum of money (principal) at a specific future date (maturity data), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating: The credit worthiness of a government as evaluated by independent agencies.

Budget (Operating): A comprehensive financial plan of operations, which attempts to allocate limited revenues among competing expenditure requirements for a given period and consists of proposed expenditures and an estimate of revenues for a fiscal year. The term is also used to identify the officially approved expenditure levels under which the County and its offices and departments operate.

Budget Amendment: A budget amendment changes the authorized level of funding for an organization or line item account code, which increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court Approval.

Budget Calendar: The schedule of key or target dates, which the County follows in the preparation and adoption of the budget.

Budget Categories: The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In the Walker County budget, the categories are:

- Salaries/Other Pay/Benefits
- Operations
- Capital
- Projects
- Debt
- Inter-Governmental Services/Contracts
- Transfers

Within categories, with some exceptions, a manager may transfer money from one account to another without court approval.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document: The instrument used by the Budget Officer to present a comprehensive financial program to Commissioners Court.

Budget Message: The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The message explains principle budget issues against the background of financial experience.

Budgetary Trends: Revenues and expenditure growth trends based on past experience.

Capital Assets (Fixed Assets): Assets of significant value, which have a useful life of over one year, and by policy cost \$5000 or more.

Capital: The expenditure group used to fund capital outlay purchases such as furniture, computers, vehicles and equipment. Purchases made from the capital expenditures group become fixed assets of the County.

Capital Expenditures: The expenditure group used to fund capital outlay purchases typically such items as major computer equipment, vehicles, heavy equipment, furniture and fixtures, buildings, roads, and bridges. A capital expenditure is incurred the expense adds value to an existing fixed asset with a useful life extending beyond the taxable year.

Capital Improvements Program (CIP): The comprehensive presentation of capital project expenditure estimates, finding requirements, capital budget requests, and program data for the construction of public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

Capital Outlays: Expenditures for the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Capital Project: Governmental effort involving expenditures and funding for the creation, expansion, renovation or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management as well as land, site improvements, utilities construction, and the initial furnishings and equipment required to make facility operational.

Capital Project Fund: One or more funds used to account for the financial resources designated for major capital acquisitions and construction of major capital improvements, and/or acquisition of major equipment. Separate funds are required for each capital project per GAAP.

Carry Forward Balance: The amount of excess revenues over expenditures within the same County Fund that are transferred from one fiscal year to the next. Except for Project Funds and Capital Projects budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

Cash Management: The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

Certificate of Obligation: An alternative form of financing to bonds. Interest rates for Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to jail construction, etc.

Chapter 59 Forfeiture: Property that is contraband is subject to seizure and forfeiture that have been awarded to the governmental agency by the judicial system under Texas Code of Criminal Procedures, Chapter 59 – Forfeiture of Contraband.

Compensation: Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, and retirement contributions), and other forms of remuneration when these have a stated value.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Cost of Living Adjustment (COLA): An “across the board” increase in wages for all positions, which is set on a percentage or flat amount within the budget established by the Commissioners Court.

Current Taxes: Property taxes that are levied and due within one year.

Debt Limit: The statutory or constitutional maximum debt that the County can legally incur.

Debt Service: The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Property taxes, which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department: A major administrative division of the County, which indicates overall management responsibility for the operation of a group of related functions, such as sheriff or county clerk. In county government, most department heads are elected.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset, which is charged as an expense during a particular accounting period.

Effective Tax Rate: That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Benefits: For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement and group insurance.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments that are reserved in specified appropriations. The commitment of appropriated funds to purchase an item or service. Encumbrances cease to exist when paid or when an actual liability is established. Encumbrances lapse at fiscal year-end.

Enterprise Fund: Account used to properly record activities which provide primarily to the public on a charge basis.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure Group: A grouping of like expenditures used to exercise budgetary control. For example, the Salary/Other Pay/Benefits category group includes salaries, social security and Medicare, retirement, group health insurance, worker's comp insurance and unemployment. An office or department can over run an individual line item as long as the expenditure group remains within the budget.

Expenditures: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditures by Function:

General Government – Activities associated with the general operations of the county including the oversight, operating systems, records management, elections, and county facility maintenance. Examples include County Judge, Commissioners Court, County Clerk, and Information Technology.

Financial Administration – Activities associated with finances, collections/compliance, purchasing, human resources, and vehicle registrations. Examples include County Auditor, County Treasurer, Purchasing, and Vehicle Registration.

Judicial – Activities associated with providing judicial court services. Examples include County Court at Law, District Clerk, Justice Courts, District Courts, Criminal District Attorney, and Juvenile Probation.

Public Safety – Activities associated with the protection of persons and property, emergency operations, and serving judicial documents. Examples include Sheriff's Office, Courthouse Security, Emergency Operations, and Constables.

Corrections and Supervision – Activities associated with providing incarceration services and probation services. Examples include Jail Operations and Adult Probation.

Health and Welfare – Activities associated with providing welfare related services and litter control. Also includes activities for active senior adults, and health services for children. Examples include Veteran Services, CPS, and contracts including the Senior Center, Boys and Girls Club, YMCA etc.

Education and Culture – Activities associated with providing education in areas of agriculture, adult life skills, and history of the County. Other activities include providing limited-resource families with knowledge, skills and behaviors to maximize their quality of life. Examples include Agriculture Extension and Historical Commission.

Roads, Bridges, and Transportation – Activities associated with providing a road and bridge system to the county. Examples include Road and Bridge.

Debt Service – Activities associated with the repayment of principal and interest on debt. Examples include debt service payments.

Capital Outlay – Activities associated with the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Unclassified – Activities associated with multiple functional areas or not associated to a functional area. Examples include General Fund Transfers Out.

Fee (Fees of Office): Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fiduciary: A person legally appointed and authorized to hold assets in trust for another person. The fiduciary manages the assets for the benefit of the other person rather than for his or her own profit.

Fiduciary Fund: Contain resources held by a government but belonging to individuals or other entities other than the government, such as a trust fund.

Fiscal Policy: The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

Fiscal Year (FY): The time period designated by the County signifying the beginning and the ending periods for recording financial transactions. Walker County has designated October 1 to September 30 as its fiscal year.

FTE: Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, judicial)

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: An excess of an entity's revenues over expenditures and encumbrances over a period of time.

GASB 34: Statement 34, issued in June 1999 by the Governmental Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB 34 was developed to make annual reports more comprehensive and easier to read.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. General Fund revenues include property taxes, charges of services, fines and forfeitures, inter-governmental revenue and other miscellaneous types of revenue. The General Fund includes most of the basic operating services, such as the Sheriff's Office, Jail, Judicial System, Information Technology, Constables, and Justices of the Peace.

General Obligation Bond: General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the County pledges its full faith and credit to the repayment of the issued bonds.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB): The board responsible for establishing and improving standards of state and local governmental accounting and financial reporting.

Governmental Fund: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government wide financial statements.

Grant: A payment from one level of government to another or from a private organization to a government. Grants may be classified as either operational or capital and are made for specified purposes and must be spent only for that purpose. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings are maintained separately from this document.

Homestead: A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it.

Homestead Exemption: Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at \$50,000, and you qualify for a \$15,000 exemption, you will pay taxes on the home as if was worth only \$35,000.

Incremental Funding: The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

Indigent Population: All county residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interest and Sinking Rate (I&S): The amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Grant: A contribution of assets by one governmental unit to another. In most cases the grants are made to local governments from the State and/or Federal Governments. Intergovernmental grants are usually made for specified purposes.

Internal Service Fund: Funds utilized to account for the financing of goods and services provided by one department or office to other departments or offices within a government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Line Item: A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

Long Term Debt: Debt with maturity of more than one year after the date of issuance.

Longevity: A benefit provided to reward employees for continued and uninterrupted employment with the County. The benefit is awarded after completing 5 or more years of full-time service and maxes out after 20 years of service.

Operations: The expenditure group that includes all payments for commodities and low value assets. Examples of line items in this group include office supplies, small tools, software, and uniforms.

Major Fund: Funds used to account for the governments' financial activities. In a budget document, a fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than ten (10) percent of revenues or expenditures of the appropriated budget. This definition differs from GAAP external reporting purposes, where in the comprehensive annual financial report (CAFR) major funds relate to funds whose revenues, expenditures, assets, or liabilities are at least ten (10) percent of corresponding totals for all governmental or enterprise funds and at least five (5) percent of the aggregate amount for the same item.

Maturities: The dates on which the principal or stated values of investments of debt obligations mature and may be reclaimed.

Mission: The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: "to provide safe, reliable, and cost-efficient public transportation to the residents of the county."

Modified Accrual Basis Accounting: This basis of accounting requires that revenues are recorded when susceptible to accrual (i.e. when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of year-end. Expenditures are recorded when the related Fund liability is incurred, except for unmaturing interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, licenses, and interest are susceptible to accrual. Sales taxes collected by the State and held by the State at year-end on behalf of the County are also recognized as revenue. Entitlements are shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Governmental fund types use the modified accrual basis of accounting. These fund types consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay as you go" capital projects.

Per Capita Debt: The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

Personnel Costs: Expenditures made for salaries, wages, and benefits payable to county employees.

Policy: A course of action designed to set parameters for decisions and actions.

Principal: The face value of a bond, payable on stated dates of maturity.

Proprietary Fund: Fund that is used to report activities financed primarily by revenues generated by the activities themselves, and thus referred to as business-like activities of the county.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve: An account used to indicate that parts of a fund's assets are reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

Risk Management: An organized attempt to protect a government's assets against accidental loss.

ROW: Right of Way

Special Revenue Funds: The funds used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Supplemental Requests: Requests submitted by departments during the budget preparation period to change the level of service. Generally, these requests are for additional resources including personnel.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

ACRONYMS

AC	Air Condition
ACFR	Annual Comprehensive Financial Report
Alloc	Allocation
ARP	American Rescue Plan
CAFR	Comprehensive Annual Financial Report
CDA	Criminal District Attorney
CDBG	Community Development Block Grant
CDBG-MIT	Community Development Block Grant – Mitigation
MOD	Method of Distribution
CERT	Citizen Emergency Response Team
CGFM	Certified Government Financial Manager
Chg	Charges
CO	Certificate of Obligation
CP	Crabbs Prairie
CPA	Certified Public Accountant
CPS	Child Protective Services
CRF	Coronavirus Relief Fund
CSCD	Community Supervision and Corrections Department
CSR	Community Supervision Resource
DA	District Attorney
DEA	Drug Enforcement Administration
Dept	Department
DOJ	Department of Justice
DPS	Department of Public Safety
DSHS	Department of State Health Services
DTO	Drug Trafficking Organizations
EMS	Emergency Medical Services
EOL	End of Life
Eq	Equipment
ESD	Emergency Special District
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GCC	Government Community Cloud
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLO	General Land Office
HB	House Bill
HGAC	Houston-Galveston Area Council
HIDTA	High Intensity Drug Traffic Area

HR	Human Resources
HVAC	Heating, Ventilation and Air Conditioning
I.T.	Information Technology Department
ISD	Independent School District
JAG	Justice Assistance Grant
JP	Justice of Peace
LATCF	Local Assistance and Tribal Consistency Fund
LBB	Legislative Budget Board
LEOSE	Law Enforcement Officers Standards and Education
LVN	Licensed Vocational Nurse
Maint	Maintenance
MHMR	Mental Health and Mental Retardation
MOCONET	Montgomery County Narcotics Enforcement Team
NWISD	New Waverly Independent School District
OCDETF	Organized Crime Drug Enforcement Task Force
OEM	Office of Emergency Management
OSSF	On-Site Septic Facilities
P&I	Penalty and Interest
RB	Road and Bridge
ROW	Right of Way
SAA	State Administrative Agency
SAN	Security Assistance Network
SB	Senate Bill
SCAAP	State Criminal Alien Assistance Program
SPU	Special Prosecution Unit
SRO	School Resource Officer
SUD	Special Utility District
TABC	Texas Alcoholic and Beverage Commission
TAC	Texas Association of Counties
TCDRS	Texas County and District Retirement System
TCJS	Texas Commission Jail Standards
TCOLE	Texas Commission on Law Enforcement
TDCJ	Texas Department of Criminal Justice
TDEM	Texas Division of Emergency Management
TIRZ	Tax Increment Reinvestment Zone
TRZ	Tax Reinvestment Zone
TSHA	Texas State Historical Association
TxCPA	Texas Comptroller of Public Accounts
TxDMV	Texas Department of Motor Vehicles
TXDOT	Texas Department of Transportation
U.S.	United States
VFD	Volunteer Fire Department
VIPS	Volunteers in Police Service

VIT	Vehicle Inventory Tax
WCAD	Walker County Appraisal District
WCHA	Walker County Housing Authority
WCPSCC	Walker County Public Safety Communication Center
WS	Weigh Station
YMCA	Young Men's Christian Association

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 I

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)