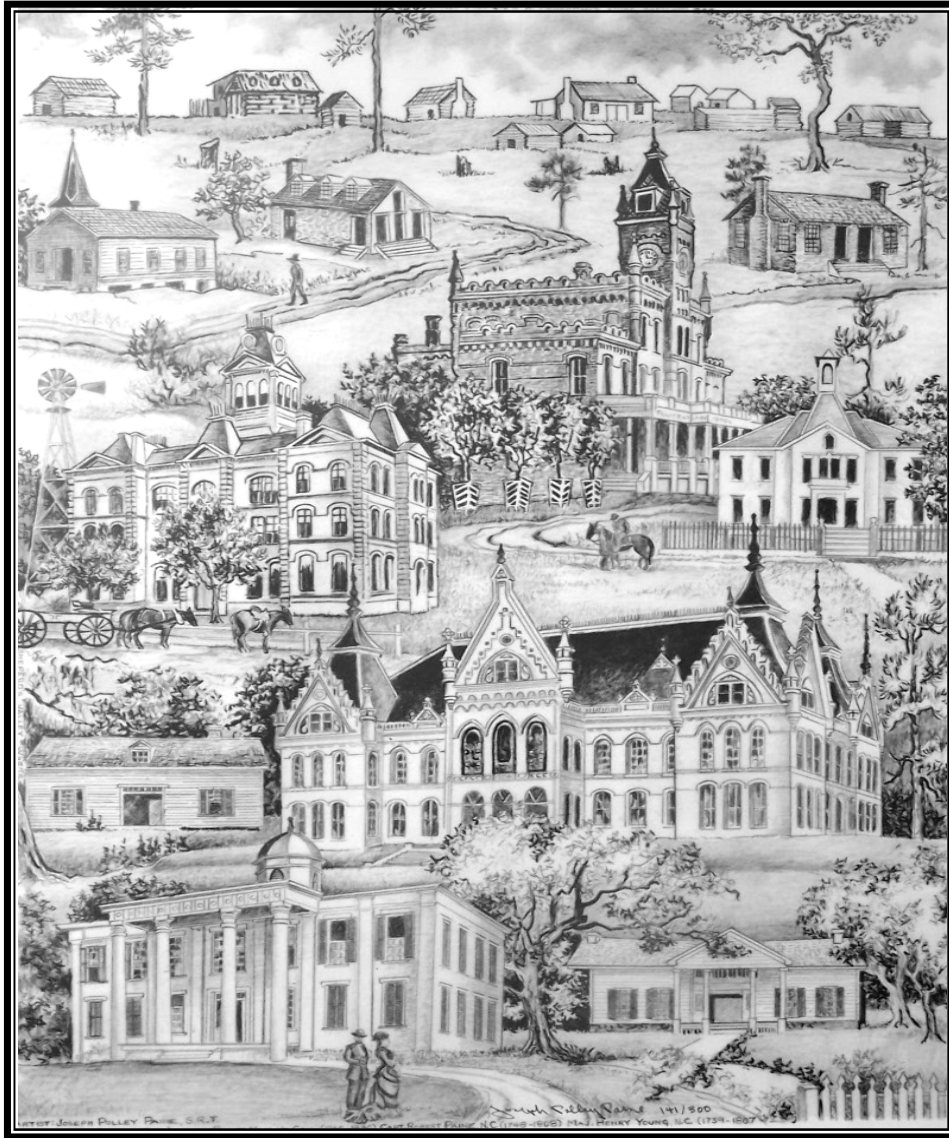




Walker County, Texas



*Annual Comprehensive Financial Report
For the Year Ended September 30, 2025*

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

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

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

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

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

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

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

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

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

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

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

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

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

WALKER COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
SEPTEMBER 30, 2025

Prepared by:
County Auditor Department



WALKER COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION



WALKER COUNTY AUDITOR

1301 Sam Houston Avenue Room 206

Huntsville, Texas 77320

(936) 436-4948

March 23, 2026

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

Gentlemen and Citizens:

The Annual Comprehensive Financial Report of Walker County, Texas, for the year ended September 30, 2025, is submitted herewith. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with Vernon's Texas Codes Annotated (VTCA) Local Government Code. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures rests with the County. I believe the data as presented is accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of Walker County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

Walker County's financial statements have been audited by Pattillo, Brown & Hill, LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of Walker County for the year ended September 30, 2025 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that Walker County's financial statements for the fiscal year ended September 30, 2025 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Pineywoods and according to 2024 Census Bureau serves a population of approximately 83,722. Walker County is located approximately 60 miles north of metropolitan Houston and 165 miles south of metropolitan Dallas/Fort Worth. Interstate 45 runs through the County.

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

The County operates under the Commissioners' Court form of elected government and is a political subdivision of the State of Texas. The County is empowered to levy a property tax on both real and personal property located within its boundaries. Policy and decision making authority are vested in the Commissioners' Court, which consists of the County Judge and four Commissioners. This Court is responsible for adopting the budget, appointing committees, and overseeing the general business of the County. The Commissioners, as well as the Judge, are elected to four-year terms with alternate elections every two years so that the court will contain senior members.

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

Local Economic Condition and Outlook

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

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

Walker County's estimated population is 83,722. State and local government are significant sources of employment for this area while additional hiring focuses on agribusiness, forest production, and timber industries due to the vast number of natural resources available.

The unemployment rate in the County for 2025 was 4.4%, compared with the state unemployment rate of 4.4% and national unemployment rate of 4.3%. This county rate compares to 4.6%, for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very stable employment, due primarily to an economy based on employment at Sam Houston State University and Texas Department of Criminal Justice. The State's prison system is headquartered in Walker County with seven major facilities housing an estimated 13,215 inmates. Sam Houston State University, also located in Walker County, reported an enrollment of approximately 19,225 students for the spring of 2025 as compared to 19,376 for 2024.

In FY 24/25, building permits were up from the prior year and the pattern continues thru the current date. Sales tax revenues were up approximately 7.2% during the fiscal year covered by this report. Current year collections are approximately 7.5% higher than this time last year. There is a stable enrollment rate at Sam Houston State University. Fund Balance for the County is strong. Walker County received a total of \$14,173,281 in American Rescue Funds. All funds have been obligated and spent with approximately \$ 11,000 left to be paid out for the Grant Administration. Half of this amount was received in FY 21 with the remainder in July of FY 2022 and was spent for designated purposes defined under the State and Local Coronavirus Fiscal Recovery Funds legislation, part of the American Rescue Plan Act.

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

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

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

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

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

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

Walker County is very proactive in searching for sources of revenues from granting agencies and monies available thru the state and federal government. Walker County is also very involved in several interagency public safety task forces and budgeting for grant match needs is a high priority budget item as is funding the personnel needed to address public safety concerns. The Sheriff's Department is very involved in the Organized Crime Drug Enforcement Task Force (OCDETF), which is expanded even nationwide, to reduce the flow of illicit drugs and drug proceeds of major trafficking organizations. They also participate in the High Intensity Drug Trafficking Areas Program (HIDTA), which operates in areas determined to be critical drug trafficking regions of the United States. Walker County works with Montgomery County on the Automobile Burglary and Theft Prevention Authority (AutoTheft) to combat vehicle theft and burglary through enforcement, prevention and education initiatives. Walker County applies for funds through the Homeland Security Grant Program to purchase necessary equipment to help law enforcement achieve a National Preparedness Goal of a secure and resilient nation. The Sheriff Department also works with the City of Huntsville in sharing funds awarded through the Edward Byrne Memorial Justice Assistance Grant Program (JAG) for necessary equipment and software for law enforcement. The Walker County Sheriff's Office has been able to remain above the State average on crime clearance. Walker County received grant funds for the Sheriff's Office and the Criminal District Attorney's Office from the Rural Law Enforcement Assistance Program which was passed by the Texas Legislature Senate Bill 22. These funds are for assistance with salaries or for the purchase of equipment. The Sheriff's Office elected to use their \$ 500,000 of grant funds to purchase equipment and the Criminal District Attorney's Office used their \$ 275,000 for salaries. These funds were reallocated in FY 26.

Walker County continues to operate a shelter and maintain and update information on Walker County maps used by emergency medical services, fire departments, and communications providers among others. As this project progresses, the citizens of Walker County are expected to see more efficient emergency services due to the standardized addressing system as well as have access to updated and more accurate maps.

Internal Controls. Internal controls are management tools designed to help management meet its responsibilities and achieve its objectives. Basic objectives include meeting requirements of the offices as set out in state statute with effectiveness and efficiency (achieving the purpose of the department and county and making good use of the resources entrusted to Walker County elected officials and department heads). While management is primarily responsible for internal controls, the governing body plays a role in assisting management in fulfilling its duties. Commissioners Court, the governing body of the County, has adopted policies

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

Financial Polices and impact on current period financial statements. The County has the policy of funding all on-going costs with revenues generated in the current year. During the budget process each year, fund balances are reviewed and generally, one-time and capital costs are funded from available funds (fund balance). Contingency is also historically partially funded from available funds. The budgeted collections rate in the budget for current property taxes in past years has been budgeted in the 96% range. Collections have historically been in the 97% plus range. In the fiscal year beginning October 1, 2025, as in previous years, one-time costs were funded with funds available in fund balance. In the fiscal year that begins October 1, 2025, a tax rate of \$0.4571 was adopted, a rate that exceeds the no-new-revenue tax rate by 2 cents. This rate is 1.68 cents more than the 2024 adopted tax rate. The total budget for FY 25/26 that began October 1, 2025 is \$53,881,058 compared to the original budget of \$50,603,436 for the FY 24/25 year covered by this report, an increase of \$3,277,622.


Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Walker County for its annual comprehensive financial report for the fiscal year ended September 30, 2024. This was the twenty-ninth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

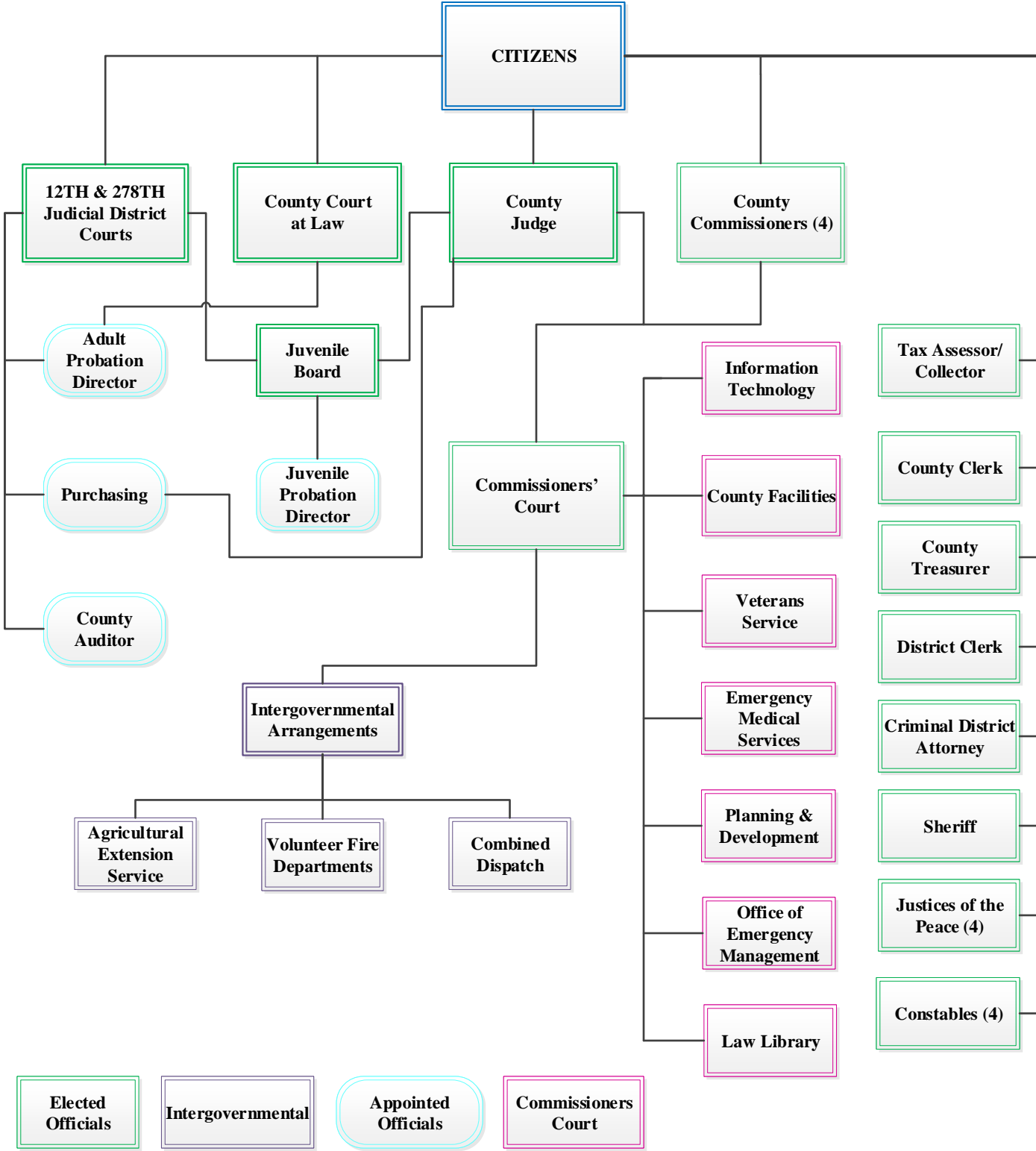
Acknowledgements. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to everyone in the office for their loyal and dedicated service. I would also like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

Respectfully submitted,



Patricia Allen, CPA, CGFM
County Auditor

Walker County, Texas Organization





Walker County
Principal Officials

Commissioner's Court

<u>Name</u>	<u>Office</u>
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

Elected Officials

<u>Name</u>	<u>Office</u>
David Moorman	Judge, 12 th Judicial District Court
Tracy Sorensen	Judge, 278 th Judicial District Court
John Gaines	Judge, County Court at Law
Diana McRae	Tax Assessor/Collector
Amy Klawinsky	County Treasurer
Leslie Woolley	District Clerk
Kari French	County Clerk
Clint McRae	Sheriff
Will Durham	Criminal District Attorney
Steve Fisher	Justice of the Peace, Precinct 1
John Payne	Justice of the Peace, Precinct 2
Randy Jeffcoat	Justice of the Peace, Precinct 3
Stephen Cole	Justice of the Peace, Precinct 4
John Hooks	Constable, Precinct 1
Shane Loosier	Constable, Precinct 2
Steve Hill	Constable, Precinct 3
Gene Bartee	Constable, Precinct 4

Appointed Officials

<u>Name</u>	<u>Office</u>
Patricia Allen	County Auditor
Kristin Hunter	Director, Adult Probation
Jill Saumell	Director, Juvenile Probation
Cheryl Cowart	Purchasing Agent



Government Finance Officers Association

**Certificate of
Achievement
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**Walker County
Texas**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas (the "County") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Grant Management Standards (TxGMS), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Waco, Texas
March 23, 2026



Management's Discussion and Analysis

The following discussion and analysis of Walker County, Texas' financial performance provides an overview of Walker County, Texas' financial activities for the year ended September 30, 2025. Please read this discussion and analysis in conjunction with the transmittal letter at the front of this report and Walker County, Texas' financial statements, which follow this section. Walker County, Texas has prepared this financial report in compliance with the Governmental Accounting Standards Board (GASB) Statement No. 34 and GASB 54 and amendments thereafter.

FINANCIAL HIGHLIGHTS

- On a government-wide basis, the assets and deferred outflows of Walker County, Texas exceeded its liabilities and deferred inflows at the close of its most recent fiscal year by \$13,026,805 (net position). The unrestricted net position is a negative \$1,172,085. Governments are required to reduce their net position by the unfunded liability for future payments to the employee's retirement system, even though annual funding requirements are being met. Governments are also required to reduce their net position by the unfunded liability for postemployment benefits other than pensions (OPEB). Unrestricted net position is the amount that may be used to meet the ongoing obligations to citizens and creditors. The County's net investment in capital assets equaled \$9,176,897 and restricted net position for debt or grants or by legislation, totaled \$5,021,993.
- On a government-wide basis for governmental activities, Walker County, Texas had expenses net of program revenue of \$35,457,703. General revenues of \$39,114,003 were \$3,656,300 greater than expenses net of program revenue. The change in unrestricted net position is primarily due to a \$2.1 million increase in property tax revenue received during FY25, as well as \$1.8 million increase in charges for services.
- The General Fund, on a current financial resource basis (fund level), reported a positive net change in fund balance of \$1,470,988 as compared to a budgeted reduction of \$7,100,986, approximately ½ of the amount the result of not spending multiyear budgeted project funds, expenditures less than budget primarily in the Salaries/Other Pay/Benefits area, and revenues over budget primarily in interest income, sales tax, and vehicle registration fees.
- As of September 30, 2025, unassigned fund balance in the General Fund was \$12,624,894. The total unassigned Fund Balance for the prior year was \$11,264,352.
- Unassigned Fund balance as a percentage of expenditures for the General Fund is 40%, an amount that exceeds the minimum requirement goal (16.67%) set by Commissioners' Court. The adopted budget for FY 2025 included use of fund balance for one-time expenditures. The amount included in the FY 2026 budget is classified as Fund Balance Assigned for Subsequent Budget in this financial report and is not included in the Unassigned Fund Balance number mentioned above. See Note C and Note H for a discussion of the Fund Balance classifications.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis narrative is intended to serve as an introduction to Walker County, Texas' basic financial statements. Walker County, Texas' Annual Comprehensive Financial Report consists of five sections: introductory, financial, supplementary, statistical, and single audit section. The financial section of this report has five components - independent auditors' report, management's discussion and analysis (this narrative), the basic financial statements, notes to financial statements, and required supplementary information. The supplementary information section of this report consists of combining fund financial statements and schedules, as well as individual budget schedules for non-major governmental funds.

Basic Financial Statements

The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The primary focus of these financial statements is on both Walker County, Texas as a whole (government-wide financial statements) and individual parts of Walker County, Texas (fund financial statements). The government-wide financial statements provide both long-term and short-term information about Walker County, Texas' overall financial status. The fund financial statements, on the other hand, focus on individual parts of Walker County, Texas and provide more detail of Walker County, Texas' operations than the government-wide financial statements.

Government-wide Financial Statements — The government-wide financial statements report information about Walker County, Texas as a whole using accounting methods similar to those used by private-sector companies. The statement of net position and the statement of activities, which are the government-wide statements, report information about Walker County, Texas as a whole and about its activities in a way that helps answer whether Walker County, Texas is in a better or worse financial position as a result of the current year's activity. The statement of net position presents information on all of the assets, liabilities, and deferred inflows and outflows of resources of Walker County, Texas. The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of Walker County, Texas is improving or deteriorating. Other non-financial factors, such as Walker County, Texas' property tax base and the condition of Walker County, Texas' infrastructure, need to be considered to assess the overall health of Walker County, Texas. These statements include all assets and liabilities on the accrual basis of accounting.

The statement of activities presents information showing how Walker County, Texas' net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows (cash is received or paid). Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave.) Again, this reflects the full accrual method of accounting, rather than the modified accrual basis that is used in the fund financial statements.

Government-wide financial statements of a government distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business activities). Walker County, Texas has no business type activities. Services provided by Walker County, Texas reported as governmental activities include general government, financial, judicial, public safety, correction and rehabilitation, health and welfare, culture and recreation, public transportation, and interest and fiscal charges. Walker County, Texas' financial statements include only the primary government and do not include other governments or component units such as a county hospital or school district.

Fund Financial Statements — A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Walker County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Traditional users of government financial statements will find the fund financial statement presentation more familiar. The fund financial statements provide more detailed information about Walker County, Texas' most significant funds, rather than Walker County, Texas as a whole. Funds of Walker County, Texas are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds — Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statement. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Walker County, Texas' basic services are included in the governmental funds. The governmental funds financial statements provide a detailed short-term view that helps readers of the financial statements determine the availability of financial resources to fund Walker County, Texas' major programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Walker County, Texas' report includes thirty-eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Grants and Contracts Fund, Road and Bridge Fund, and the EMS Fund, which are considered to be major funds. Data from the thirty-three other funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements beginning on page 104.

Walker County, Texas adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the General Fund and other funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found beginning on page 40.

Proprietary Funds — There are two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Walker County, Texas does not currently have any enterprise funds.

Internal service funds are used by some state and local governments to accumulate and allocate costs internally among the unit's various functions. They may be used for such things as a central garage or for its management of information systems. Walker County, Texas has one internal service fund, the retiree health insurance fund. The financial statements for this fund can be found beginning on page 48.

Fiduciary Funds — Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support Walker County, Texas' programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Walker County, Texas is the trustee, or fiduciary, for assets which are held by Walker County, Texas as an agent, pending distribution to authorized recipients. Walker County, Texas currently maintains custodial funds only. As an example, the County Clerk and District Clerk each function in a fiduciary capacity.

Notes to the Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53 to 74 of this report.

Required Supplementary Information — In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Walker County, Texas. Walker County, Texas adopts an annual budget for its General Fund and special revenue funds, including its Road and Bridge Fund. Required supplementary information begins on page 75 of this report. Budgetary comparison schedules have been prepared to demonstrate compliance with the budget for the General Fund, Road and Bridge Fund, EMS Fund and the Grants and Contracts Fund. The County also presents a schedule of funding progress for its pension plan and its OPEB plan as required. Information for the Non-Major Governmental Funds begins on page 104.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Below is condensed financial information for the fiscal year 2025 with comparative data for 2024. The following schedule focuses on the net position of Walker County, Texas as a whole and gives data as of September 30th (Walker County, Texas’ fiscal year end date) of each year.

WALKER COUNTY, TEXAS’ NET POSITION

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and Other Assets	\$ 50,166,732	73%	\$ 48,203,413	72%	\$ 1,963,319	4%
Capital Assets, Net of Depreciation	17,748,611	27%	17,971,488	28%	(222,877)	-1%
Total Assets	<u>67,915,343</u>	<u>100%</u>	<u>66,174,901</u>	<u>100%</u>	<u>1,740,442</u>	
Deferred Outflows of Resources	<u>10,441,708</u>		<u>11,865,873</u>		<u>(1,424,165)</u>	
Current Liabilities	4,723,128	8%	6,234,531	10%	(1,511,403)	-24%
Noncurrent Liabilities	54,974,290	92%	56,798,909	90%	(1,824,619)	-3%
Total Liabilities	<u>59,697,418</u>	<u>100%</u>	<u>63,033,440</u>	<u>100%</u>	<u>(3,336,022)</u>	
Deferred Inflows of Resources	<u>5,632,828</u>		<u>5,636,829</u>		<u>(4,001)</u>	
Net Position:						
Net Investment						
In Capital Assets	9,176,897		8,215,081		961,816	
Restricted	5,021,993		4,287,063		734,930	
Unrestricted	<u>(1,172,085)</u>		<u>(3,131,639)</u>		<u>1,959,554</u>	
Total Net Position	<u>\$ 13,026,805</u>		<u>\$ 9,370,505</u>		<u>\$ 3,656,300</u>	39%

As mentioned earlier, net position may serve over time as a useful indicator of a government’s financial position. Assets and deferred outflows exceeded liabilities and deferred inflows by \$13,026,805 at September 30, 2025, an increase of \$3,656,300 since September 30, 2024. Investment in capital assets (land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding totals \$9,176,897. Walker County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although investments in capital assets is reported net of debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the assets at fiscal year-end represent resources that are subject to restrictions on how they may be used. \$475,797 is restricted for Debt Service and \$4,546,196 is restricted for grants and purposes defined by legislation. Net position not restricted or invested is capital assets may be used to meet the government’s ongoing obligations to citizens and creditors. The unrestricted net position at fiscal year-end is a negative \$1,172,085. The deficit is due to the implementation of GASB 68, GASB 71, and GASB 75, which forces a major change in the method for accounting for unfunded liabilities for future payments to the employee’s retirement system and for postemployment benefits other than pensions, even if annual funding requirements are being met. For Walker County, Texas, the cumulative effect of this reduction since GASB 68, GASB 71 and GASB 75 were implemented has amounted to \$44,387,652. Currently the employee’s retirement system is funded at 81%. Additional information on the liability for the retirement system is found in Note III. I to the financial statements, beginning on page 66 of this report and additional information for OPEB is found in Note III. J to the financial statements, beginning on page 70 of this report.

Government-wide Activities — There was a difference in revenues over expenses of \$3,656,300 reported on the Statement of Activities on a government-wide view. Included in the expenses are -\$1,162,578 for OPEB expense and \$800,064) for pension expense. In addition, the addition of capital assets and reduction of debt exceeded depreciation by \$955,714. Key elements of the overall increase in net position are as follows:

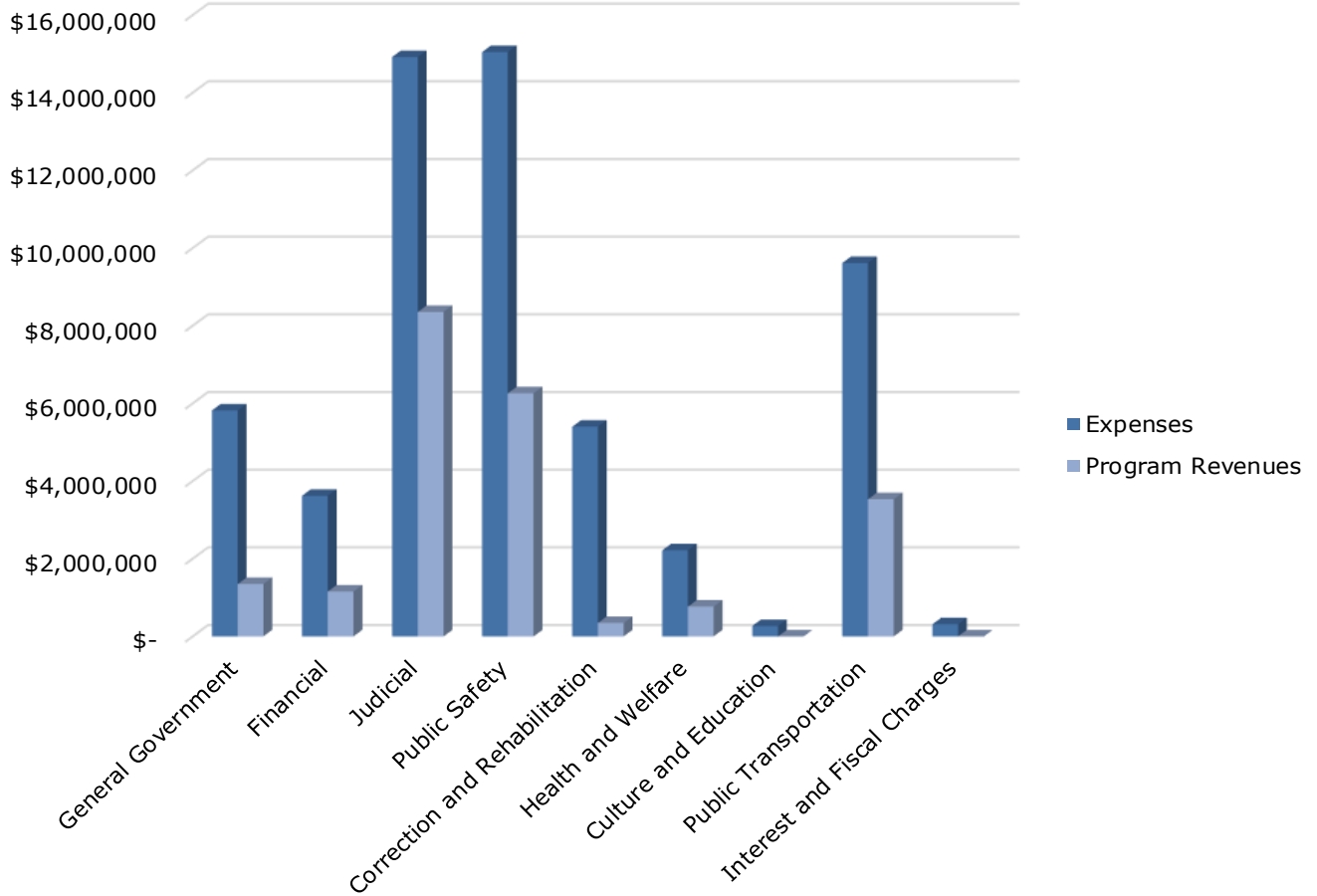
- Charges for services increased by \$1,806,758. This was largely attributed to an increase in EMS billings and collections. The County changed EMS collection companies at the end of FY24, and this fiscal year reflects an increase in the collection rate.
- Property and sales taxes increased due to steady population growth leading to new taxable property and increased economic activity. Investment earnings decreased as the County spent its remaining ARPA funds. Other revenues increased as the County recognized a gain on the disposal of assets.
- Expenses increased less than revenues compared to the prior year; the primary cause of increased expenses was due to budgeted salary increases in FY25.

WALKER COUNTY, TEXAS' CHANGE IN NET POSITION

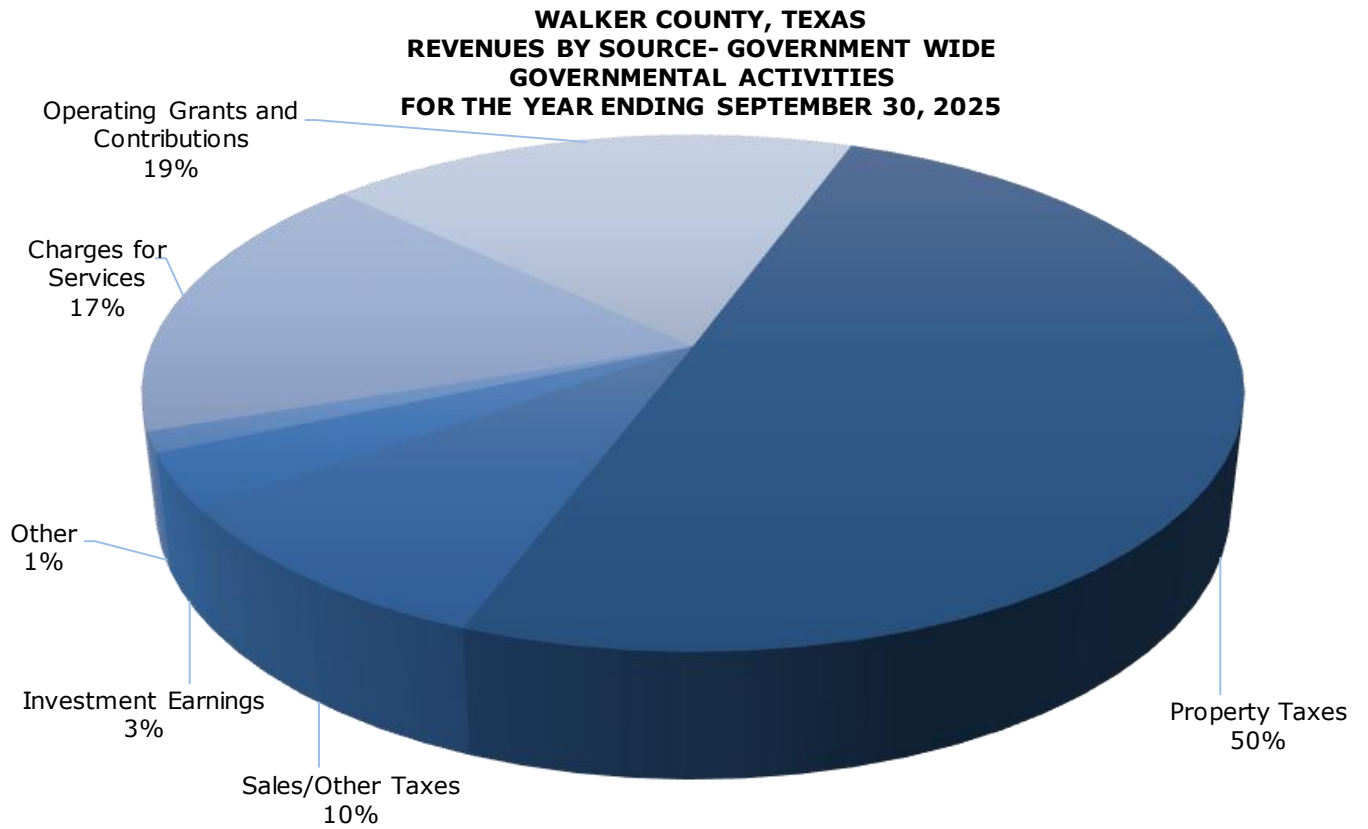
	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,481,367	19%	\$ 8,674,609	15%	\$ 1,806,758	21%
Operating Grants and Contributions	11,276,999	19%	11,301,493	20%	(24,494)	0%
General Revenues:						
Property Taxes	30,534,953	49%	28,435,761	50%	2,099,192	7%
Other Taxes	5,722,456	9%	5,346,206	9%	376,250	7%
Investment Earnings	2,064,647	3%	2,445,015	4%	(380,368)	-16%
Other	791,947	1%	456,407	1%	335,540	74%
Total Revenues	<u>60,872,369</u>	<u>100%</u>	<u>56,659,491</u>	<u>100%</u>	<u>4,212,878</u>	
Expenses:						
General Government	5,817,737	12%	4,671,069	9%	1,146,668	25%
Judicial	14,916,944	25%	13,958,759	26%	958,185	7%
Financial Administration	3,620,721	6%	3,370,662	6%	250,059	7%
Public Safety	15,048,540	26%	14,862,406	27%	186,134	1%
Correction and Rehabilitation	5,398,863	9%	4,949,266	9%	449,597	9%
Health and Welfare	2,218,292	4%	2,689,528	5%	(471,236)	-18%
Culture and Education	266,495	0%	318,963	1%	(52,468)	-16%
Public Transportation	9,616,588	17%	9,452,965	17%	163,623	2%
Interest and Fiscal Charges	<u>311,889</u>	<u>1%</u>	<u>342,701</u>	<u>1%</u>	<u>(30,812)</u>	<u>-9%</u>
Total Expenses	<u>57,216,069</u>	<u>100%</u>	<u>54,616,319</u>	<u>100%</u>	<u>2,599,750</u>	
Change in Net Position	<u>3,656,300</u>		<u>2,043,172</u>		<u>1,613,128</u>	
Net Position, Beginning	<u>9,370,505</u>		<u>7,327,333</u>		<u>2,043,172</u>	
Net Position, Ending	<u>\$ 13,026,805</u>		<u>\$ 9,370,505</u>		<u>\$ 3,656,300</u>	

The following graphic presentation depicts expenses and program revenues for fiscal year 2025 for governmental activities (government-wide).

**WALKER COUNTY, TEXAS
EXPENSES AND PROGRAM REVENUES
GOVERNMENT-WIDE GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDING SEPTEMBER 30, 2025**

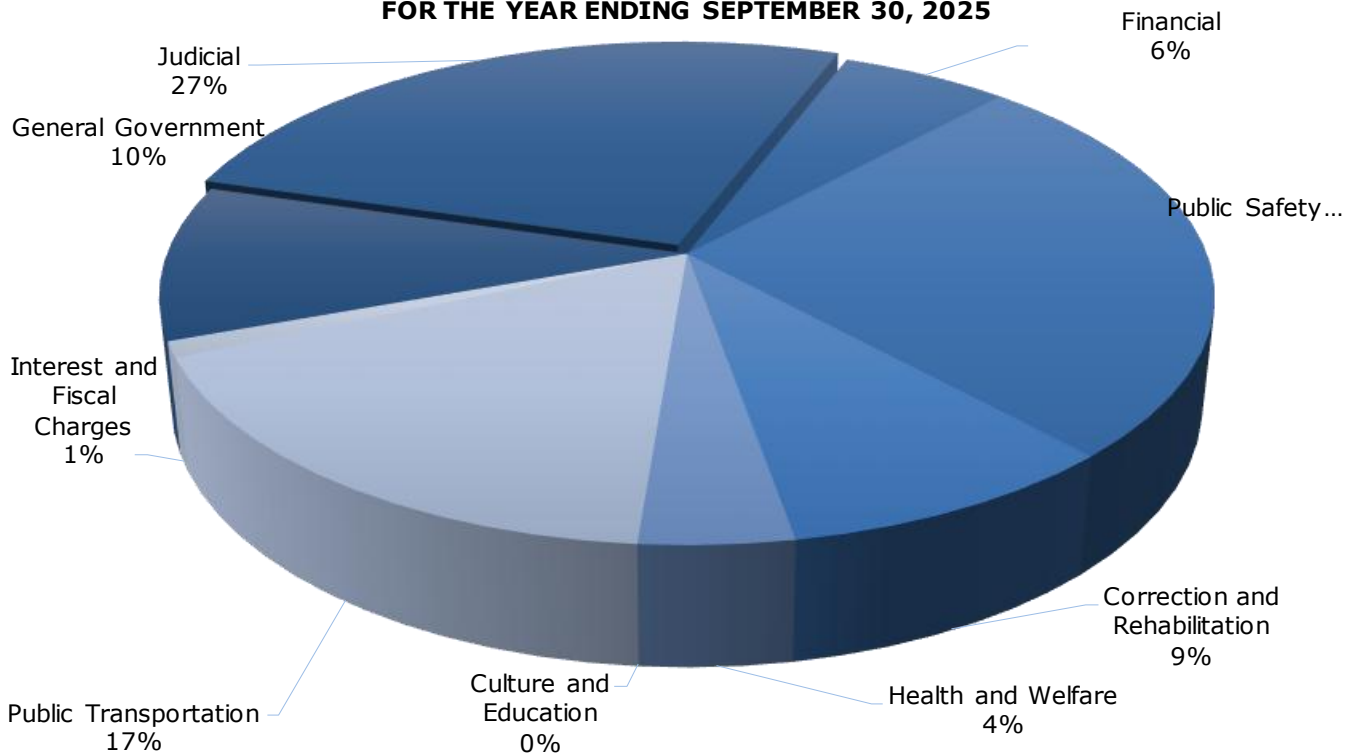


The following graphic presents revenues by source for fiscal year 2025 for governmental activities (government-wide).



The following graphic presentation presents expenditures by function for fiscal year 2025 for governmental activities (government-wide).

**WALKER COUNTY, TEXAS
EXPENDITURES BY FUNCTION - GOVERNMENT WIDE
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDING SEPTEMBER 30, 2025**



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Walker County, Texas uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Walker County, Texas maintains several governmental funds.

Governmental Funds - The focus of Walker County, Texas' governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Walker County, Texas' financing requirements. In particular, unassigned fund balance may serve as a useful measure of Walker County, Texas' net resources available for spending at the end of the fiscal year.

Walker County, Texas' governmental funds reflect a combined ending fund balance of \$39,942,881 compared to \$36,924,771 in the prior year, an increase of \$3,018,110. The amount includes decreases in the Road and Bridge Fund of -\$655,399 due primarily to increases in certain maintenance outlays compared to the prior year. Increases in the General Fund and EMS Fund in the amounts of \$1,470,988 and \$1,473,842 respectively, are primarily attributed to the recognition of ARP funds. Increases in other governmental funds of \$687,561 are due to less than budgeted expenditures. The Debt Service Fund increased its fund balance by \$41,118. Fund balance in the Grants and Contracts fund remained the same.

As required by GASB Statement 54, fund balances are classified as restricted, committed, assigned or unassigned. Unassigned fund balance as of September 30, 2025 is \$12,622,656 compared to \$10,487,581, an increase of \$2,135,075 from the prior year. This amount is available for day-to-day operations of Walker County, Texas.

One measure of liquidity is to compare fund balance to total fund expenditures. The unassigned fund balance in the General Fund is approximately 40% of General Fund expenditures. Revenues in all categories except for property taxes, licenses and permits, fines and forfeitures, and other income exceeded budget. In total, the General Fund revenues exceeded the revised budget by \$1,223,987. Monies included in the General Fund for projects that were not spent during the fiscal year total \$4,927,381. These project monies are carried forward to the next budget year (FY 2026) for these projects. Vacancies and unfilled positions also resulted in expenditures less than budgeted. A presentation follows at the end of this section showing a comparison by category.

There was not a significant net change in Fund Balance in the Debt Service Fund. The increase was \$41,118. Its fund balance is expected to remain relatively static in maintenance of required reserves as the County's lone debt issuance is repaid.

Walker County, Texas continues to apply for and receive various grants. At year end accruals and deferred revenues are booked as appropriate. Fund balance for grant funds remained the same.

The fund balance of the Road and Bridge Fund, a fund used to account for the costs of providing road maintenance to Walker County, Texas is \$3,515,223, a decrease from \$4,170,622 at the prior fiscal year end, due primarily to increased maintenance costs compared to significant one-time expenditures in the prior year. Unspent funds continue to be committed for road maintenance in future years.

The Walker County EMS fund has a fund balance of \$5,419,827 at year end, an increase from \$3,945,985 at the end of the prior fiscal year primarily due to an increase in emergency calls and an increase in collections.

Information follows that shows the comparisons by category for the General Fund.

Internal Service Fund - The focus of Walker County, Texas' internal service fund is to accumulate and allocate costs for retiree health insurance. The net position of the Retiree Health Insurance fund is \$2,333,796 at year end which is an increase of \$102,528 from the prior fiscal year end.

GENERAL FUND BUDGETARY HIGHLIGHTS

As required by GASB 54, funds previously budgeted in Other Governmental Funds and the Projects Fund are now reported in the General Fund. The Projects budget items are adopted by Commissioners' Court as a multi-year budget and the project budget items do not lapse at fiscal year-end. The remaining funds from projects approved in prior years that have not completed are reflected as amendments to the original budget for FY 2025 (current year). The portion of fund balance that was committed for projects is \$10,926,704 at the end of the fiscal year ended September 30, 2025. Project expenditures for the fiscal year were \$1,557,172, primarily for facilities major repairs and software improvements.

Actual General Fund revenues exceeded the amended budgeted General Fund revenues, and departmental expenditures were less than the amended budget during the year ended September 30, 2025. The chart below highlights the changes by category. A summary by category by department of the expenditure budgets for the General Fund is presented beginning of page 78. The Salaries/Other Pay/Benefits, the largest operating category in the General Fund budget shows a significant difference in the budget and the actual. This was primarily caused by vacant positions at the County. Projects funds are available that were not spent in the current year and will be available for expenditure in future years. Sales tax and other taxes showed collections well in excess of the budget, as the County experiences growth. Charges for services revenues exceeded budgeted revenues because of increased fees collected by the County Jail and Constable 4 offices. Licenses and permits revenues exceeded budgeted revenues due to an increase in new construction and related permits issued by the County. The interest income exceeded the budget, primarily due to the increased interest rates in the past year.

WALKER COUNTY, TEXAS' ANALYSIS OF FINAL BUDGET TO ACTUAL – GENERAL FUND

	Final Budget		General Fund Actual		Variance
	Amount	%	Amount	%	Amount
	Revenues:				
Ad Valorem Taxes	\$ 20,895,201	65%	\$ 20,911,270	62%	\$ 16,069
Property Tax Penalty and Interest	350,000	1%	399,178	1%	49,178
Other Taxes	5,458,800	17%	5,722,456	17%	263,656
Licenses and Permits	485,000	1%	744,491	2%	259,491
Intergovernmental Revenues	1,442,762	4%	1,540,752	5%	97,990
Charges for Services	2,241,467	7%	2,537,047	8%	295,580
Fines and Forfeitures	76,300	0%	109,943	0%	33,643
Interest Income	1,330,600	4%	1,436,739	4%	106,139
Other Income	300,567	1%	402,808	1%	102,241
Total Revenues	32,580,697	100%	33,804,684	100%	1,223,987
Expenditures:					
Salaries/Other Pay/Benefits	23,106,248	60%	21,718,026	69%	1,388,222
Operations	6,378,035	16%	5,628,237	18%	749,798
Intergovernmental/Contracts	2,009,267	5%	2,009,267	6%	-
Projects	6,484,553	17%	1,557,172	5%	4,927,381
Debt Service	124,417	0%	124,417	0%	-
Capital	950,847	2%	737,356	2%	213,491
Total Expenditures	39,053,367	100%	31,774,475	100%	7,278,892
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	<u>(6,472,670)</u>		<u>2,030,209</u>		<u>8,502,879</u>
Other Financing Sources (Uses):					
Transfers Out	(628,316)		(660,539)		(32,223)
Sale of Capital Assets	-		101,318		101,318
Total Other Financing Sources (Uses)	<u>(628,316)</u>		<u>(559,221)</u>		<u>101,318</u>
Net Change in Fund Balances	\$ (7,100,986)		\$ 1,470,988		\$ 8,604,197

It is the policy of the County to maintain the fund balance at 16.67% to 25% (2 to 3 months) of the operating budget. County policy is that the fund balance not be drawn down to fund on-going operating costs. The actual difference between revenues and expenditures and other financing sources (uses) was an increase to fund balance in the amount of \$1,470,988.

The difference between the original General Fund expenditure budget and the final amended General Fund budget is \$5,992,509; the original and final amended budgeted transfers increased by \$16,425. The additional expenditure increase was primarily for contingency budgeting of grant expenditures under the American Rescue Plan and multi-year projects budgeted for in previous years. A budgetary comparison for the General Fund can be found in the required supplementary information section beginning on page 76.

Increases to the revenue budget total \$1,087,143.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets — Walker County, Texas’ investment in capital assets on a government-wide basis as of September 30, 2025 is \$17,748,611 (net of accumulated depreciation). Included in this total is \$680,552 in land. Investment in capital assets includes land, buildings, improvements, machinery and equipment, and bridges, and right to use subscriptions. As required by GASB Statement 34, depreciation is included for all depreciable assets on the government-wide statements.

WALKER COUNTY, TEXAS’ CAPITAL ASSETS (net of depreciation)

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land	\$ 680,552	4%	\$ 680,552	4%	\$ -	0%
Construction in Progress	157,931	1%	221,280	1%	(63,349)	100%
Buildings	10,272,693	57%	11,700,078	65%	(1,427,385)	-12%
Vehicles	3,020,668	17%	2,368,443	13%	652,225	28%
Furniture, Fixtures, and Office Equipment	452,281	3%	539,869	3%	(87,588)	-16%
Machinery and Equipment	3,040,895	17%	2,214,083	12%	826,812	37%
Right to use subscriptions	123,591	1%	247,183	1%	(123,592)	100%
Totals	<u>\$ 17,748,611</u>	<u>100%</u>	<u>\$ 17,971,488</u>	<u>100%</u>	<u>\$ (222,877)</u>	

Significant capital asset transactions for the year included the addition of a new SBITA agreement. Additional information on the County’s capital assets can be found in Note III. E to the financial statements.

Long-term Debt — In June of 2012, a certificate of obligation in the amount of \$20,000,000 was issued for the construction of a county jail. At the time of that debt issue, Walker County, Texas was debt free. The debt issued for the jail construction is to be paid off over a 20 year period. County policy requires that the term of payment must in all cases be less than the expected life of the asset. Bonded debt outstanding as of September 30, 2025 is \$8,405,000.

All debt is backed by the full faith and credit of the government, meaning that Walker County, Texas has pledged to levy a property tax sufficient to pay the debt. An interest and sinking tax is levied each year to pay the debt.

WALKER COUNTY, TEXAS’ OUTSTANDING LONG-TERM DEBT

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Certificates of Obligation:						
Capital Projects	\$ 8,405,000	100%	\$ 9,460,000	100%	\$ (1,055,000)	-11%
Totals	<u>\$ 8,405,000</u>	<u>100%</u>	<u>\$ 9,460,000</u>	<u>100%</u>	<u>\$ (1,055,000)</u>	

For the fiscal year ended September 30, 2025, payments on certificates of obligation debt totaled \$1,055,000.

Additional information on debt can be found in Note III. F to the financial statements. In addition to debt for certificates of obligation, Walker County, Texas has recorded debt for compensated absences of \$2,014,924 and SBITAs of \$124,003.

ECONOMIC FACTORS, BUDGET AND RATE INFORMATION FOR FY BEGINNING OCTOBER 1, 2025

- The unemployment rate in the County for 2025 was 4.6%, as compared to the state unemployment rate of 4.1% and national unemployment rate of 3.9%, This rate compares to 5.4% for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very stable employment, due primarily to an economy based on employment at Sam Houston State University and Texas Department of Criminal Justice. The State's prison system is headquartered in Walker County with seven major facilities housing an estimated 13,230 inmates.
- Taxable new growth for Walker County totals \$182,357,029 for tax year 2025, down from \$302,773,191 in tax year 2026.
- Commissioners' Court approved a \$50,603,436 expenditure budget for FY 2026, an increase from the \$47,581,591 budget for the 2025 fiscal year. The increase is primarily due to one-time allocations of \$884,460, a \$600,000 transfer to Road and Bridge Fund for road improvements, a \$500,000 transfer to operations contingency and a 2% pay increase for employees.
- The tax rate adopted for the FY 2026 budget is \$0.4403 per \$100 of valuation, up from the rate of \$0.4127 for FY 2025. The rate adopted was the No-New Revenue Tax Rate of \$0.4153 plus \$0.025.
- Walker County revenues for FY 2025 at the date of this report generally continue to be in line with expectations. Total sales tax receipts in FY 2025 to date show an increase over this time last year. Charges for service revenues as a total are in line with the budget. Ad valorem tax collections as a percentage of levy are approximately 2% more than this time last year. Walker County continues to closely monitor its revenues and expenditures.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Walker County's finances for all of those with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be addressed to Walker County Auditor, 1301 Sam Houston Avenue, Room 206, Huntsville, TX 77340 or P.O. Box 1260, Huntsville, TX 77342-1260.

**BASIC
FINANCIAL STATEMENTS**

WALKER COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 39,949,781
Taxes Receivable, Net	1,594,248
Accounts Receivable, Net	958,904
Fines Receivable	741,717
Prepaid Items	374,427
Due from Other Governments	5,380,876
Due from Others	247,487
Investment in Joint Venture	919,292
Capital Assets:	
Nondepreciable	838,483
Depreciable, Net of Accumulated Depreciation	<u>16,910,128</u>
Total Capital Assets	<u>17,748,611</u>
Total Assets	<u>67,915,343</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources from Pensions	4,502,222
Deferred Outflows of Resources from OPEB	<u>5,939,486</u>
Total Deferred Outflows of Resources	<u>10,441,708</u>
LIABILITIES	
Accounts Payable	1,883,789
Accrued Interest	47,462
Due to Other Governments	163,357
Due to Others	100,714
Accrued Liabilities	2,273,446
Unearned Revenue	254,360
Noncurrent Liabilities:	
Due Within One Year:	
Long Term Debt	1,626,727
Total OPEB Liability	451,667
Due in More Than One Year:	
Long Term Debt	8,959,911
Net Pension Liability	20,510,617
Total OPEB Liability	<u>23,425,368</u>
Total Liabilities	<u>59,697,418</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources From Pensions	1,193,595
Deferred Inflows of Resources From OPEB	<u>4,439,233</u>
Total Deferred Inflows of Resources	<u>5,632,828</u>
NET POSITION	
Net Investment in Capital Assets	9,176,897
Restricted For:	
Debt Service	475,797
Grants or by Legislation	4,546,196
Unrestricted	<u>(1,172,085)</u>
Total Net Position	<u>\$ 13,026,805</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary Government:				
Governmental Activities:				
General Government	\$ 5,817,737	\$ 1,102,346	\$ 245,693	\$ (4,469,698)
Financial	3,620,721	1,155,044	-	(2,465,677)
Judicial	14,916,944	820,897	7,534,064	(6,561,983)
Public Safety	15,048,540	4,731,873	1,528,318	(8,788,349)
Correction and Rehabilitation	5,398,863	333,545	10,703	(5,054,615)
Health and Welfare	2,218,292	744,701	20,455	(1,453,136)
Culture and Recreation	266,495	-	-	(266,495)
Public Transportation	9,616,588	1,592,961	1,937,766	(6,085,861)
Interest and Fiscal Charges	311,889	-	-	(311,889)
Total Governmental Activities	<u>\$ 57,216,069</u>	<u>\$ 10,481,367</u>	<u>\$ 11,276,999</u>	<u>(35,457,703)</u>
General Revenues:				
Property Taxes				30,534,953
Sales Taxes				5,493,849
Mixed Beverage and Other Taxes				228,607
Investment Earnings				2,064,647
Gain on Sale of Capital Assets				101,318
Miscellaneous				<u>690,629</u>
Total General Revenues				<u>39,114,003</u>
Change in Net Position				3,656,300
Net Position, Beginning				<u>9,370,505</u>
Net Position, Ending				<u>\$ 13,026,805</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	General Fund	Debt Service Fund	Road and Bridge Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 25,997,935	\$ 420,532	\$ 1,204,096
Taxes Receivable, Net	1,491,521	102,727	-
Accounts Receivable, Net	122,513	-	39,466
Prepaid Items	372,189	-	-
Due from Other Governments	994,168	-	2,759,317
Due from Other Funds	1,240,878	-	-
Due from Others	242,263	-	1
Total Assets	<u>30,461,467</u>	<u>523,259</u>	<u>4,002,880</u>
LIABILITIES			
Accounts Payable	1,147,552	-	324,484
Due to Other Governments	141,318	-	-
Due to Other Funds	-	-	-
Due to Others	95,666	-	5,048
Accrued Liabilities	1,614,685	-	158,125
Unearned Revenues	220,900	-	-
Total Liabilities	<u>3,220,121</u>	<u>-</u>	<u>487,657</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	1,214,473	88,497	-
Unavailable Revenue - EMS	-	-	-
Total Deferred Inflows of Resources	<u>1,214,473</u>	<u>88,497</u>	<u>-</u>
FUND BALANCES			
Nonspendable - Prepaid Items	372,189	-	-
Restricted For:			
Debt Service	-	434,762	-
Grants Or By Legislation	-	-	-
Committed For:			
Projects	10,926,704	-	-
Public Transportation	-	-	3,515,223
Public Safety	-	-	-
Assigned for Subsequent Year's Budget	2,103,086	-	-
Unassigned	12,624,894	-	-
Total Fund Balances	<u>26,026,873</u>	<u>434,762</u>	<u>3,515,223</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,461,467</u>	<u>\$ 523,259</u>	<u>\$ 4,002,880</u>

The accompanying notes are an integral part of these financial statements.

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ 5,188,428	\$ 216,436	\$ 4,588,558	\$ 37,615,985
-	-	-	1,594,248
752,927	30,770	13,228	958,904
-	2,238	-	374,427
-	1,571,053	56,338	5,380,876
-	-	-	1,240,878
-	1,911	3,312	247,487
<u>5,941,355</u>	<u>1,822,408</u>	<u>4,661,436</u>	<u>47,412,805</u>
63,907	289,187	58,659	1,883,789
-	-	22,039	163,357
-	1,236,898	3,980	1,240,878
-	-	-	100,714
207,211	268,149	25,276	2,273,446
-	28,174	5,286	254,360
<u>271,118</u>	<u>1,822,408</u>	<u>115,240</u>	<u>5,916,544</u>
-	-	-	1,302,970
250,410	-	-	250,410
<u>250,410</u>	<u>-</u>	<u>-</u>	<u>1,553,380</u>
-	2,238	-	374,427
-	-	-	434,762
-	-	4,546,196	4,546,196
-	-	-	10,926,704
-	-	-	3,515,223
5,419,827	-	-	5,419,827
-	-	-	2,103,086
-	(2,238)	-	12,622,656
<u>5,419,827</u>	<u>-</u>	<u>4,546,196</u>	<u>39,942,881</u>
\$ 5,941,355	\$ 1,822,408	\$ 4,661,436	\$ 47,412,805



WALKER COUNTY, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2025

Total fund balances - governmental funds balance sheet	\$	39,942,881
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not reported in the funds.		17,748,611
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		1,302,970
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		2,333,796
Payables for bond principal and direct borrowings which are not due in the current period are not reported in the funds.		(8,405,000)
Payables for bond interest which are not due in the current period are not reported in the funds.		(47,462)
Payables for compensated absences which are not due in the current period are not reported in the funds.		(2,014,924)
Payables for SBITAs which are not due in the current period are not reported in the funds.		(124,003)
Court fines revenue unavailable to pay for current period expenditures are deferred in the funds.		741,717
EMS revenues unavailable to pay for current period expenditures are deferred in the funds.		250,410
The investment in joint venture is not considered a financial asset. Therefore, this is not reported in the governmental funds balance sheet.		919,292
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.		(20,510,617)
Deferred Resource Outflows related to the pension plan are not reported in the funds.		4,502,222
Bond premiums are amortized in the SNP but not in the funds.		(42,711)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.		(23,877,035)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.		(4,439,233)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.		<u>5,939,486</u>
Net position of governmental activities - statement of net position	\$	<u>13,026,805</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	General Fund	Debt Service Fund	Road and Bridge Fund
REVENUES			
Property Taxes	\$ 20,911,270	\$ 1,355,359	\$ 4,963,555
Property Tax Penalty and Interest	399,178	22,362	-
Sales Tax	5,493,849	-	-
In Lieu of Tax	67,051	-	-
Mixed Beverage	161,556	-	-
Licenses and Permits	744,491	-	-
Intergovernmental	1,540,752	-	1,937,766
Charges for Services	2,537,047	-	964,187
Fines and Forfeitures	109,943	-	628,774
Interest Income	1,436,739	40,965	107,471
Other Income	402,808	-	30,466
Total Revenues	<u>33,804,684</u>	<u>1,418,686</u>	<u>8,632,219</u>
EXPENDITURES			
Current:			
General Government	5,395,527	-	-
Financial	3,444,781	-	-
Judicial	6,983,226	-	-
Public Safety	9,411,816	-	-
Correction and Rehabilitation	4,782,566	-	-
Health and Welfare	1,363,416	-	-
Culture and Education	261,288	-	-
Public Transportation	7,438	-	9,887,618
Debt Service:			
Principal Retirement	123,591	1,055,000	-
Interest and Fiscal Charges	826	322,568	-
Total Expenditures	<u>31,774,475</u>	<u>1,377,568</u>	<u>9,887,618</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,030,209</u>	<u>41,118</u>	<u>(1,255,399)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	600,000
Transfers Out	(660,539)	-	-
Proceeds from sale of assets	101,318	-	-
Total Other Financing Sources and Uses	<u>(559,221)</u>	<u>-</u>	<u>600,000</u>
NET CHANGE IN FUND BALANCES	1,470,988	41,118	(655,399)
FUND BALANCES, BEGINNING	<u>24,555,885</u>	<u>393,644</u>	<u>4,170,622</u>
FUND BALANCES, ENDING	<u>\$ 26,026,873</u>	<u>\$ 434,762</u>	<u>\$ 3,515,223</u>

The accompanying notes are an integral part of these financial statements.

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ 3,123,823	\$ -	\$ -	\$ 30,354,007
-	-	-	421,540
-	-	-	5,493,849
-	-	-	67,051
-	-	-	161,556
-	-	-	744,491
15,836	7,611,997	702,965	11,809,316
3,660,270	-	589,685	7,751,189
-	-	201,094	939,811
193,147	25,604	158,193	1,962,119
84,910	-	96,729	614,913
<u>7,077,986</u>	<u>7,637,601</u>	<u>1,748,666</u>	<u>60,319,842</u>
-	-	227,500	5,623,027
-	-	829	3,445,610
-	6,949,812	689,405	14,622,443
5,604,144	703,587	145,652	15,865,199
-	-	42,460	4,825,026
-	-	-	1,363,416
-	-	-	261,288
-	-	-	9,895,056
-	-	-	1,178,591
-	-	-	323,394
<u>5,604,144</u>	<u>7,653,399</u>	<u>1,105,846</u>	<u>57,403,050</u>
<u>1,473,842</u>	<u>(15,798)</u>	<u>642,820</u>	<u>2,916,792</u>
-	15,798	44,741	660,539
-	-	-	(660,539)
-	-	-	101,318
<u>-</u>	<u>15,798</u>	<u>44,741</u>	<u>101,318</u>
1,473,842	-	687,561	3,018,110
<u>3,945,985</u>	<u>-</u>	<u>3,858,635</u>	<u>36,924,771</u>
<u>\$ 5,419,827</u>	<u>\$ -</u>	<u>\$ 4,546,196</u>	<u>\$ 39,942,881</u>



WALKER COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds:	\$ 3,018,110
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	3,263,586
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,486,463)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(240,594)
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	202,636
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,178,591
(Increase) decrease in accrued interest from beginning of period to end of period.	5,403
The net revenue (expense) of internal service funds is reported with governmental activities.	102,528
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(417,724)
Bond premiums are reported in the funds but not in the SOA.	6,102
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	800,064
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(1,162,578)
Change in joint venture is not reported in the funds	<u>386,639</u>
Change in net position of governmental activities	<u>\$ 3,656,300</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
 STATEMENT OF NET POSITION
 INTERNAL SERVICE FUND
 SEPTEMBER 30, 2025

	Internal Service Fund
	<u>Retiree Insurance Fund</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,333,796
Total Current Assets	<u>2,333,796</u>
NET POSITION	
Unrestricted	<u>2,333,796</u>
Total Net Position	<u>\$ 2,333,796</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Internal Service Fund Retiree Insurance Fund</u>
OPERATING REVENUES	\$ <u>-</u>
OPERATING EXPENSES	<u>-</u>
OPERATING INCOME	<u>-</u>
NONOPERATING REVENUES	
Interest Income	<u>102,528</u>
Total Nonoperating Revenues	<u>102,528</u>
NET INCOME	<u>102,528</u>
TOTAL NET POSITION, BEGINNING	<u>2,231,268</u>
TOTAL NET POSITION, ENDING	\$ <u>2,333,796</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Internal Service Fund</u> <u>Retiree Insurance Fund</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Deposits and Investments	\$ 102,528
Net Cash Provided by Investing Activities	<u>102,528</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	102,528
CASH AND CASH EQUIVALENTS, BEGINNING	<u>2,231,268</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,333,796</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2025

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 7,135,795
Due from Others	13
Prepaid Insurance	<u>8,649</u>
Total Assets	<u>7,144,457</u>
LIABILITIES	
Accounts Payable	19,603
Due to Other Governments	1,078,914
Accrued Liabilities	<u>103,544</u>
Total Liabilities	<u>1,202,061</u>
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	<u>5,942,396</u>
Total Net Position	<u>\$ 5,942,396</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Custodial Funds</u>
ADDITIONS	
Taxes and Fees Collected on Behalf of Other Governments	\$ 37,482,991
Contributions from Other Governments	2,809,244
Bonds Received	60,650
Interest Earnings	87,182
Taxes Sales	856,885
Civil Registry and Trust Fees	877,542
Miscellaneous Additions	<u>4,286</u>
Total Additions	<u>42,178,780</u>
DEDUCTIONS	
Taxes and Fees Remitted to State Comptroller	37,433,793
Disbursements on Behalf of Contracting Entities	2,663,713
Bonds Returned	47,469
Credit Card Fees	52,553
Charge Back	1,693
Refund	6,201
Administrative Expenses	8,055
Taxes Sales Returned	599,609
Civil Registry and Trust Fees	<u>1,097,569</u>
Total Deductions	<u>41,910,655</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	268,125
NET POSITION, BEGINNING	<u>5,674,271</u>
NET POSITION, ENDING	<u>\$ 5,942,396</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

I. Summary of Significant Accounting Policies

A. Reporting Entity

The government of Walker County, Texas is a political subdivision of the State of Texas, formed in 1846. The basic financial statements of Walker County, Texas (the "County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34," include whether:

- The organization is legally separate (can sue and be sued in its name)
- The County holds the corporate powers of the organization
- The County appoints a voting majority of the organization's board
- The County is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County
- There is fiscal dependency by the organization on the County

Based upon the application of these criteria to various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations with the financial disclosure treated accordingly. The following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Related Organizations - Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

Walker County Emergency Services District No. 1, No. 2, & No. 3

The emergency services districts are organized under the statutes of the State of Texas as political subdivisions of the State to provide protection from fire for life and property. Although Commissioners' Court appoints a five-member board for each district, the individual boards retain exclusive authority to levy taxes, issue bonded debt and approve appropriation budgets. Each district is required by statute to provide audited financial statements to the County as a matter of record.

B. Basis of Presentation, Measurement Focus, Basis of Accounting

1. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the primary government, including long-term assets and liabilities. These statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the consolidation process.

The government-wide statement of activities reports expenses and revenue in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (such as user charges or intergovernmental grants). Amounts reported as program revenues include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes. This presentation reflects both the gross and net cost per functional category (general government, financial, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general government, financial, public safety, etc.).

2. Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Under this basis of accounting revenues are recognized when they become susceptible to accrual (i.e., both measurable and available.) Available means collectible within the current year or soon enough thereafter to pay liabilities within 60 days of the end of the current fiscal period. Substantially all revenues are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It is used to account for all financial transactions not properly included in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

The **Debt Service Fund** accounts for the servicing of long-term debt using Interest and Sinking ad valorem property taxes.

The **Road and Bridge Fund** is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad valorem taxes, intergovernmental revenues, and fees and fines.

The **Walker County Emergency Medical Service (EMS) Fund** is used to account for all financial transactions incurred by providing emergency medical and ambulance services to the public.

The **Grants and Contracts Fund** accounts for grants and contracts the County enters into with the State of Texas and the federal government.

The County's proprietary fund financial statements are reported under the accrual basis of accounting and the economic resources measurement focus. Revenues are recognized when earned, and expenses are recognized when they are incurred. Claims incurred but not reported are included in payables and expenses. All assets and liabilities (whether current or non-current) associated with their activity are included in the funds statement of net position.

The County reports one proprietary fund:

The **Internal Service fund** is used to report activities that provide goods or services to other funds of the County. This fund accounts for retiree health benefits for eligible employees provided to other County departments. The Internal Service Fund receives revenues on a cost-reimbursement basis.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The County reports custodial funds under the accrual basis of accounting and the economic resources measurement focus. A statement of fiduciary net position and statement of changes in fiduciary net position are presented within the basic financial statements.

The County reports one type of fiduciary fund:

The **Custodial funds** are used to account for assets held by the County as an agent on behalf of various third parties outside of the County. Payments are collected by the County Clerk, District Clerk, Tax Assessor, Adult Probation, County Officials, and the Walker County Public Safety Communications Center. The County has no administrative control over the use of these funds.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the County are reported at fair value, except for the position in investment pools. The County's investments in Pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The County's investment pools have a redemption notice period of one day and may be redeemed daily. The investment pools' authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pools' liquidity.

2. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

3. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

4. Capital Assets

Capital assets used in governmental fund types of the government are recorded as expenditures of the General Fund, EMS Fund, Road and Bridge Fund, and Special Revenue Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold is met, currently \$5,000. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at the government-wide levels.

All capital assets are valued at historical cost or estimated historical cost if actual cost was not available, except for federal surplus property, which is required to be recorded at fair market value. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized and are not included.

Land and construction in progress are not depreciated.

Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and the resulting gain or loss is included in the results of operations.

Capital assets are being depreciated over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	4-7
Furniture and Fixtures	1-10
Machinery and Equipment	5-20
Buildings	5-20
Building improvements	3-20
Infrastructure	20-40
Right to use assets	3

5. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation, compensatory time and sick pay benefits. Vested or accumulated leave that is expected to be liquidated with expendable financial resources is reported as an expenditure of the governmental fund when paid.

Amounts not expected to be liquidated with expendable available financial resources are reported as long-term debt in the government-wide statements for governmental funds. These amounts are calculated using employee pay rates in effect at year-end. No expenditure is recognized as incurred for these amounts until the actual leave time is used.

All compensated absences and related liabilities are recorded in the government-wide financial statements. However, compensated absences are reported in governmental funds only if they have matured unused reimbursable leave still outstanding following an employee's resignation or retirement. The County reports a liability for the amount of accumulated leave estimated to be used or paid in a future reporting period.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions related to the OPEB plan – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in expected and actual OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions related to the OPEB plan – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Other Post-Employment Benefits

Retiree Health Care Plan. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary, CapRisk Consulting Group.

9. Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes liability and an intangible right-to-use asset in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the SBITA.
- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right to use assets are reported with other capital assets and liabilities are reported with long- term debt on the statement of net position.

10. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

11. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

12. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The governing body is the highest level of decision-making authority for the County that can, by adoption of an order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the order remains in place until a similar action is taken (the adoption of another order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Order adopted by Commissioners Court resulted in the fund balance of the Debt Service Fund and Legislatively Designed Funds (Other Funds) being classified as restricted. Fund Balance of the Road and Bridge Fund and EMS Fund being classified as committed. Fund Balance in the General Fund has funds committed for projects and includes both assigned fund balance and unassigned fund balance.

Additionally, the County has a policy to maintain a General Fund balance of generally two to three months cash flow. At a minimum, the goal is to maintain at least a fund balance in the 16.67% range of the operating costs reflected in the most current General Fund budget. No minimum fund balance is required for other funds of the County.

13. Estimates

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

14. Change in Accounting Principle

During fiscal year 2025, the County adopted the following new accounting guidance:

GASB Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Accordingly, the cumulative effect of the accounting change did not require a restatement of beginning net position for the year ended September 30, 2024.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets

The statutes of the State of Texas provide that "the amounts budgeted in a fiscal year for expenditures from the various funds of the County may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the County Auditor." In addition, the law provides that the Commissioners' Court may, upon proper application, transfer an existing budget (during the year) to a budget of like kind but no such transfer shall increase the total of the budget.

An itemized budget must be prepared to allow as clear a comparison as practicable between the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must contain a complete financial statement of the County that shows: 1) the outstanding obligations of the County; 2) the cash on hand to the credit of each fund of the County government; 3) the funds received from all sources during the preceding year; 4) the funds available from all sources during the ensuing fiscal year; 5) the estimated revenues available to cover the proposed budget; and 6) the estimated tax rate required to cover the proposed budget.

On or before the second Monday in July each year, all agencies of the County submit requests for appropriations to the County Judge so that a budget may be prepared. A copy of the proposed budget must be filed with the Clerk of the County Court and made available to the public by August 15th. Before September 30, the proposed budget is presented to the Commissioners' Court for review and adoption. The Court holds public hearings as necessary and may add to, subtract from, or change appropriations but may not change the form of the budget.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The legal level of budgetary control is the category defined as Salary, Other Pay and Benefits, Operations, Capital Expenditures and Transfers. The budget is prepared by fund, function, department, and category and includes information about the past year current year estimates and requested appropriations for the next fiscal year. The U.S. Forest Service fund operates as a clearing account and does not have a legally adopted annual budget. The County's department heads may make transfers of appropriations within categories established for their departments. Transfers of appropriations between categories and/or departments require a budget amendment and approval of Commissioners' Court. All annual appropriations lapse at fiscal year-end.

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

For the year ended September 30, 2025, expenditures exceeded appropriations at the object levels in the following departments:

Fund	Department	Object	Amount
General	Debt Service	Principal Retirement	\$ 123,591
General	Debt Service	Interest and Fiscal Charges	826
Grants and Contracts	SPU Criminal	Salary, pay, and other benefits	26,123
Grants and Contracts	SPU Criminal - State General Allocation	Salary, pay, and other benefits	11,256
Grants and Contracts	SPU Criminal - State General Allocation	Operations	24,879
Grants and Contracts	SPU/Civil Division	Salary, pay, and other benefits	12,887
Grants and Contracts	SPU/Civil Division	Operations	66,917
Grants and Contracts	SB22 - Criminal District Attorney	Salary, pay, and other benefits	6,843
Grants and Contracts	SB22 - Sheriff's Office FY 2025	Capital Expenditures	252,073
Grants and Contracts	CDBG Grant	Operations	505,246
Language Access	30010	Operations	8,006
Juvenile Grant	36060	Operations	504

These expenditures were funded by existing fund balance and greater revenues than were budgeted.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

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

1. Cash Deposits

The County's cash and cash equivalents as of September 30, 2025 are summarized as follows:

	Carrying Amount
Cash deposits	\$ 1,920,045
Investments considered cash and cash equivalents	
Wells Fargo Investment Portfolio - USA Mutuals	7,331,259
TexPool	26,674,831
Texas CLASS	<u>4,023,646</u>
Total Cash and Cash Equivalents	<u>\$ 39,949,781</u>

2. Investments

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing County's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the County.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, the investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) securities lending program, (5) repurchase agreements, (6) mutual funds, (7) investment pools, (8) guaranteed investment contracts, and (9) commercial paper.

The County invests surplus funds in accordance with its investment policy. The investments are in investment pools which are not categorized securities that exist in physical or book entry form. The fair value of the position in the external investment pool is the same as the value of the pool shares.

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy above.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The County presently has no recurring fair value measurements.

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other people who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPool's investment policy allows the portfolio's investment manager to only invest in obligations of the U. S. Government, its agencies; repurchase agreements; and no-load AAAM money market mutual funds registered with the SEC. TexPool is rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts for review.

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as an investment pool for its participants pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. The County participates in this external investment pool for state and local governments to maintain the liquidity of its funds and to maximize yield in accordance with Public Funds Investment Act (the "Act"), Section 2256.01, et seq., Texas Government Code. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate, Cutwater Investor Services Corp. as Program Administrator, and Wells Fargo Bank Texas, NA as Custodian. The Board of Trustees has appointed an Advisory Board composed of participants and other people who do not have a business relationship with the Trust and are qualified to advise the Trust. The Advisory Board provides advice to the Board of Trustees and the Program Administrator about the investment policy and investment strategy of the trust and about other matters as requested by the Board of Trustees and the Program Administrator. Texas CLASS's investment credit quality rating was AAAM by Standard & Poor's.

3. Analysis of Specific Deposit and Investment Risks

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to focus on safety and liquidity. The current policy is to invest only in securities with credit ratings of not less than AA or its equivalent as rated by a nationally recognized rating service. At year end, the County was not significantly exposed to credit risk. As of September 30, 2025, the government's investment in all investment pools were rated at least AAAM by Standard & Poor's and insured cash shelters which are federally insured cash accounts.

b. Custodial Credit Risk

This is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2025, were covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its written policy, the County manages this risk by limiting the maximum allowable stated maturity of any individual investment to 2 years, at the time of purchase.

B. Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2025 are as follows:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Receivables:							
Taxes	\$ 2,343,273	\$ 161,390	\$ -	\$ -	\$ -	\$ -	\$ 2,504,663
Accounts	122,513	-	39,466	3,006,655	30,770	13,228	3,212,632
Due from other governments	994,168	-	2,759,317	-	1,571,053	56,338	5,380,876
Due from others	242,263	-	1	-	1,911	3,312	247,487
	<u>3,702,217</u>	<u>161,390</u>	<u>2,798,784</u>	<u>3,006,655</u>	<u>1,603,734</u>	<u>72,878</u>	<u>11,345,658</u>
Less: allowance for uncollectibles	(851,752)	(58,663)	-	(2,253,728)	-	-	(3,164,143)
Total	<u>\$ 2,850,465</u>	<u>\$ 102,727</u>	<u>\$ 2,798,784</u>	<u>\$ 752,927</u>	<u>\$ 1,603,734</u>	<u>\$ 72,878</u>	<u>\$ 8,181,515</u>

Governmental funds report unearned revenue in connection resources that have been received but not yet earned. As of September 30, 2025, the various components of unearned revenue reported in the governmental funds are as follows:

	<u>Unearned</u>
Grant funds received prior to meeting eligibility requirements	\$ 254,360
Total unearned revenue for governmental funds	<u>\$ 254,360</u>

C. **Property Taxes**

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Walker County Appraisal County's ("WCAD") assessed values as of January 1 of that calendar year. The WCAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the Walker County Appraisal County. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

1. **2024 Tax Year**

Property taxes are prorated between the General, Road and Bridge, and Debt Service Funds based on rates adopted for the year of the levy. For the 2025 fiscal year (2024 tax year), the County levied property taxes of \$0.4403 per \$100 of assessed valuation. The 2024 rates resulted in total tax levies of approximately \$28.4 million based on a total adjusted valuation of approximately \$5.2 billion. The total tax rate in the 2024 tax year was prorated as follows:

	<u>2024 Rate</u>
General Fund/Road and Bridge	\$ 0.4208
Debt Service Fund	<u>0.0195</u>
Total Tax Rate	<u>\$ 0.4403</u>

2. **Walker County Appraisal County**

Walker County Appraisal County ("WCAD"), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The WCAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every three years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the WCAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

3. **Tax Abatements**

The County enters into property tax abatement agreements with local businesses under the property Tax Code, Chapter 312, cited as the Property Redevelopment and Tax Abatement Act. Under the Act, the County is eligible to establish Enterprise Zones and participate in a tax abatement. The County has established a Tax Increment Reinvestment Zone (TIRZ) program to establish guidance for the tax abatements. The tax abatements, which are meant to stimulate economic development, are applicable to commercial and/or industrial improvements on a case-by-case basis. The tax abatement only applies to the increase in the value of the property due to improvements.

For the fiscal year ended September 30, 2025, the County abated property taxes totaling \$0 under this program, including the following tax abatement agreement:

- A Ch 381 tax abatement agreement on the assessed value of improvements to a manufacturing company and with a base year of 2023. The abated value for tax year 2024 is \$0. The base year value is \$2,108,920 and base year taxes \$8,703.51.

In September of 2004, Walker County entered into an interlocal agreement with the City of Huntsville to participate in the Tax Increment Reinvestment Zone (TIRZ) created by the City of Huntsville City Ordinance number 2004-16 dated August 2004. The TIRZ is generally along the west side of I-45 and south of SH30. The term of the TIRZ was established at 20 years. The TIRZ

is a contiguous geographic area within the city limits of Huntsville designated as Tax Reinvestment Zone Number One, City of Huntsville, Texas for Tax Increment Financing purposes pursuant to Chapter 311 of the Texas Tax Code. The board of directors consists of 7 members, positions 1 to 4 reserved for the City of Huntsville, positions 5 thru 6 reserved for Walker County and position 7 reserved for Huntsville Independent School District.

Per the agreement, Walker County agreed to participate by contributing 50% of its ad valorem tax rate up to a maximum of \$0.3125 per hundred dollars of the annually calculated tax valuation within the TIRZ. Assessment policies in Walker County generally set building assessments at 100 percent of fair market value, which may vary somewhat from construction costs for new construction. Assessed values are established on January 1 of each year. For property currently included in the TIRZ (approximately 71.35 acres), the original value was set at \$382,581. The value set for the year covered by this report was \$63,852,392, an incremental value increase of \$63,469,811. The TIRZ expired on December 31, 2023.

D. Interfund Receivables and Payables

At September 30, 2025, the interfund receivables and payables were as follows:

Due to	Due from	Amount	Purpose
General	Grants and Contracts	\$ 1,236,898	Short-term loan
General	Other Governmental	<u>3,980</u>	Short-term loan
		<u>\$ 1,240,878</u>	

E. Capital Assets

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 680,552	\$ -	\$ -	\$ 680,552
Construction in Progress	<u>221,280</u>	<u>82,931</u>	<u>(146,280)</u>	<u>157,931</u>
Total assets not being depreciated	<u>901,832</u>	<u>82,931</u>	<u>(146,280)</u>	<u>838,483</u>
Capital assets, being depreciated:				
Vehicles	9,932,959	1,446,591	(938,371)	10,441,179
Office furniture and fixtures	2,532,279	70,293	-	2,602,572
Machinery and equipment	12,002,460	1,663,771	(182,650)	13,483,581
Buildings, facilities, and improvements	39,016,783	-	-	39,016,783
Right to use subscriptions	<u>370,775</u>	<u>-</u>	<u>-</u>	<u>370,775</u>
Total capital assets being depreciated	<u>63,855,256</u>	<u>3,180,655</u>	<u>(1,121,021)</u>	<u>65,914,890</u>
Less accumulated depreciation:				
Vehicles	(7,564,516)	(940,646)	1,084,651	(7,420,511)
Office furniture and fixtures	(1,992,410)	(157,881)	-	(2,150,291)
Machinery and equipment	(9,788,377)	(836,959)	182,650	(10,442,686)
Buildings, facilities, and improvements	(27,316,705)	(1,427,385)	-	(28,744,090)
Right to use subscriptions	<u>(123,592)</u>	<u>(123,592)</u>	<u>-</u>	<u>(247,184)</u>
Total accumulated depreciation	<u>(46,785,600)</u>	<u>(3,486,463)</u>	<u>1,267,301</u>	<u>(49,004,762)</u>
Total capital assets being depreciated, net	<u>17,069,656</u>	<u>(305,808)</u>	<u>146,280</u>	<u>16,910,128</u>
Governmental activities capital assets, net	<u>\$ 17,971,488</u>	<u>\$ (222,877)</u>	<u>\$ -</u>	<u>\$ 17,748,611</u>

Depreciation was charged to functions as follows:

Governmental activities:	
General government	\$ 267,898
Financial	124,303
Judicial	51,265
Public safety	1,210,741
Correction and rehabilitation	435,977
Health and welfare	911,693
Culture and education	2,045
Public transportation	<u>482,541</u>
Total depreciation expense - governmental activities	<u>\$ 3,486,463</u>

F. Long-Term Debt

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt and certificates of obligation at September 30, 2025 are listed below:

Issue Description	Interest Rate	Date of Issue	Maturity Date	Original Balance	Outstanding Balance
Certificates of Obligation, Series 2012	2.00-3.7%	6/1/2012	8/1/2032	\$ 20,000,000	\$ 8,405,000
Total bonds payable				<u>\$ 20,000,000</u>	<u>\$ 8,405,000</u>

The Series 2012 certificates of obligation were issued to construct a new county jail. In FY25, the County entered into a long-term IT-based subscription agreement for the right to use software. The County recognized a liability in the amount of \$247,594. The County made an annual payment of \$123,591 at 4% interest. The County paid \$825 interest for SBITAs in FY25.

A summary of long-term liability transactions of the County for the year ended September 30, 2025, follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental activities:					
Certificates of Obligation	\$ 9,460,000	\$ -	\$ 1,055,000	\$ 8,405,000	\$ 1,085,000
Adjustments for:					
Issuance premiums	<u>48,814</u>	<u>-</u>	<u>6,103</u>	<u>42,711</u>	<u>-</u>
Total Certificates of Obligation, Net	9,508,814	-	1,061,103	8,447,711	1,085,000
Compensated absences	1,597,200	417,724		2,014,924	417,724
SBITAs	<u>247,594</u>	<u>-</u>	<u>123,591</u>	<u>124,003</u>	<u>124,003</u>
Total long-term debt	<u>\$ 11,353,608</u>	<u>\$ 417,724</u>	<u>\$ 1,184,694</u>	<u>\$ 10,586,638</u>	<u>\$ 1,626,727</u>

The additions and retirements of the compensated absences liability are netted in accordance with generally accepted accounting principles.

Annual debt service requirements for certificates of obligations to maturity are summarized as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 1,085,000	\$ 289,599	\$ 1,374,599
2027	1,120,000	255,693	1,375,693
2028	1,155,000	219,623	1,374,623
2029	1,195,000	180,311	1,375,311
2030	1,235,000	139,980	1,374,980
2031-2032	<u>2,615,000</u>	<u>137,918</u>	<u>2,752,918</u>
Total	<u>\$ 8,405,000</u>	<u>\$ 1,223,124</u>	<u>\$ 9,628,124</u>

Annual debt service requirements for SBITAs to maturity are summarized as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 124,003	\$ 825	\$ 124,828
Total	<u>\$ 124,003</u>	<u>\$ 825</u>	<u>\$ 124,828</u>

Should the County default on its outstanding bonds or note, any registered owner of the certificates or note is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the County does not expect to incur a liability.

G. Interfund Transactions

Interfund transfers are defined as "flows of assets without equivalent flow of assets in return and without a requirement for repayment." The following is a summary of the County's transfers for the year ended September 30, 2025:

Transfers from	Transfers to	Amount
General Fund	Road and Bridge Fund	\$ 600,000
General Fund	Grants and Contracts Fund	15,798
General Fund	Other Governmental Funds	<u>44,741</u>
		<u>\$ 660,539</u>

Transfers between the General Fund and Road and Bridge, Other Governmental, and other governmental funds were made to supplement various projects throughout the year, as approved by the Commissioner's Court.

H. Fund Balances

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in I. C. 11. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2025:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Fund balances:							
Nonspendable:							
Prepays	\$ 372,189	\$ -	\$ -	\$ -	\$ 2,238	\$ -	\$ 374,427
Total nonspendable	<u>372,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,238</u>	<u>-</u>	<u>374,427</u>
Restricted for:							
Debt Service	-	434,762	-	-	-	-	434,762
Legislative/grants	-	-	-	-	-	4,546,196	4,546,196
Total restricted	<u>-</u>	<u>434,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,546,196</u>	<u>4,980,958</u>
Committed to:							
Transportation	-	-	3,515,223	-	-	-	3,515,223
Public Safety	-	-	-	5,419,827	-	-	5,419,827
Projects	<u>10,926,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,926,704</u>
Total committed	<u>10,926,704</u>	<u>-</u>	<u>3,515,223</u>	<u>5,419,827</u>	<u>-</u>	<u>-</u>	<u>19,861,754</u>
Assigned for subsequent year's budget	<u>2,103,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,103,086</u>
Unassigned	<u>12,624,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,238)</u>	<u>-</u>	<u>12,622,656</u>
Total fund balances	<u>\$ 26,026,873</u>	<u>\$ 434,762</u>	<u>\$ 3,515,223</u>	<u>\$ 5,419,827</u>	<u>\$ -</u>	<u>\$ 4,546,196</u>	<u>\$ 39,942,881</u>

I. Pension Plan

1. Plan Description

The County’s nontraditional defined benefit pension plan, Texas County and County Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034 Austin, TX, 78768-2034.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in temporary positions are not eligible for membership.

2. Benefits Provided

TCDRS provides retirement, disability, and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

3. Employees Covered by Benefit Terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	287
Inactive employees entitled to but not yet receiving benefits	538
Active employees	<u>402</u>
	<u>1,227</u>

4. Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer’s governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer’s plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 14.67% in calendar year 2024 and 14.53% in calendar year 2025. The County’s contributions to TCDRS for the year ended September 30, 2025, were \$4,031,682, and were equal to the required contributions.

5. Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Real rate of return	5.00% per year
Investment rate of return	7.50%, net of administrative expenses

There are no automatic cost of living adjustments (COLA's) and no COLA's are considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the funding valuation. Each year, the County may elect an ad-hoc COLA for retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2022, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68. The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCERS Board of Trustees. The application of the investment return assumption was changed for purposes of determining plan liabilities at the March 2025 meeting. All plan liabilities are now valued using a 7.6% discount rate.

The long-term expected rate of return on TCDRS is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2022 information for a 10-year time horizon. The valuation assumption for long-term expected return is reassessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2022. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
International Equities - Developed Markets	MSCI World Ex USA (net)	6.00%	4.75%
International Equities - Emerging Markets	MSCI EM Standard (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.80%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U. S. Treasury	2.00%	1.10%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate:

The discount rate used to measure the total pension liability was 7.60%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the net pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 7.60% has been used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

6. Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balance at December 31, 2022	\$ 141,390,269	\$ 118,783,250	\$ 22,607,019
Changes for the year:			
Service cost	4,010,924	-	4,010,924
Interest on total pension liability ⁽¹⁾	10,841,746	-	10,841,746
Effect of economic/demographic gains or losses	965,396	-	965,396
Benefit payments	(5,325,718)	(5,325,718)	-
Administrative expenses	-	(71,367)	71,367
Member contributions	-	1,881,720	(1,881,720)
Net investment income	-	12,112,764	(12,112,764)
Employer contributions	-	3,943,547	(3,943,547)
Other ⁽²⁾	-	47,804	(47,804)
Balance at December 31, 2023	<u>\$ 151,882,617</u>	<u>\$ 131,372,000</u>	<u>\$ 20,510,617</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

In governmental activities, the net pension liability is typically liquidated by the General Fund.

Sensitivity Analysis:

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate.

	1% Decrease	Current	1% Increase
	6.60%	Discount Rate 7.60%	8.60%
County's net pension liability	\$ 43,073,603	\$ 20,510,617	\$ 1,981,801

7. Pension Expense and Deferred Outflows of Resources Related to Pensions

For the fiscal year ended September 30, 2025, the County recognized pension expense of \$3,231,594.

At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,401,773	\$ -
Net difference between projected and actual earnings	-	1,193,595
Contributions made subsequent to the measurement date	3,100,449	-
Total	<u>\$ 4,502,222</u>	<u>\$ 1,193,595</u>

The \$3,100,449 reported as deferred outflows of resources related to pensions from County contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For The Year Ended September 30,	
2026	\$ (353,481)
2027	2,274,363
2028	(1,097,195)
2029	(615,509)

J. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

1. Plan Description

The County sponsors a retiree health care plan, considered a substantive plan, for qualifying employees and elected officials. Permanent full-time employees and elected officials of the County who were hired before October 1, 2013 and are retiring under TCDRS with 20 consecutive years of service, are eligible to participate in the retiree health care plan, a single employer plan, with the cost paid by the County until the retiree becomes eligible for Medicare. The County will then pay the premium for a Medicare supplement policy. The retiree pays Medicare Part B premiums.

Permanent full-time employees and elected officials of the County who retire that were hired prior to October 1, 2013 and meet one of the following criteria 1) 8 years of continuous service and are at least 60 years of age; 2) age plus years of service equals 75; or 3) 20 non-consecutive years of service, may continue their coverage until the retiree becomes eligible for Medicare under the County's medical insurance program for themselves and their eligible dependents by paying the total premium.

Dental benefits are also provided with the retiree paying 100% of the required contribution.

2. Funding Policy

The County has elected to fund the retiree health care benefits using the pay-as-you-go method. Thus, the County's annual contribution for these benefits is assumed to be equal to the actual disbursements during the year for health care benefits for retired employees. This method of funding will result in increasing contributions over time. Per capita cash disbursements will tend to increase from year to year as the cost of health care services, or the utilization of these services increases.

During the 2018 fiscal year, the County established the Retiree Health Insurance Fund, an internal service fund. The purpose of this fund is to gradually accumulate the assets necessary to meet future obligations related to the retiree health care plan. The fund will help maintain a balance of fiscal responsibility on a yearly basis with having assets necessary to meet future obligations. However, these assets do not meet the criteria as an irrevocable trust and, as such, the plan has no assets accumulated in a trust that meets the criteria under GASB Statement No. 75, Paragraph 4.

3. Benefits Provided

The County pays the health care premiums for permanent full-time employees and elected officials of the County who were hired before October 1, 2013 and are retiring under TCDRS with 20 consecutive years of service until the retiree becomes eligible for Medicare. The County will then pay the premium for a Medicare supplement policy. The retiree pays Medicare Part B premiums.

Permanent full-time employees and elected officials of the County who retire that were hired prior to October 1, 2013 and meet one of the following criteria 1) 8 years of continuous service and are at least 60 years of age; 2) age plus years of service equals 75; or 3) 20 non-consecutive years of service, may continue their coverage until the retiree becomes eligible for Medicare under the County’s medical insurance program for themselves and their eligible dependents by paying the total premium.

Dental benefits are also provided with the retiree paying 100% of the required contribution.

At the September 30, 2025 valuation and measurement date, the following individuals were covered by the benefit terms:

	Single Only	Dependent Coverage
Active	62	41
Retired	17	4
Total	<u>79</u>	<u>45</u>

4. Total OPEB Liability

The County’s Total OPEB liability of \$23,877,035 was measured as of September 30, 2025 and was determined by an actuarial valuation as of that date using the Entry Age Normal Cost Method - Level Percentage of Projected Salary actuarial method.

5. Actuarial Assumptions

The total OPEB liability in the September 30, 2025 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary scale	3.50%
Mortality table	RPH-2014 Total Table with Projection MP-2021
Discount rate	4.06% (1.56% real rate of return plus 2.50% inflation)
Disability	None assumed
Health care cost trend	Level 4.50%

Since there are no assets held in trust, the discount rate was based on the Bond Buyer GO-20 bond index. At the time of the valuation, the rate was trending towards 4.50%. The discount rate selected for the valuation was 4.06%.

6. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 10/01/2023	\$ 22,838,283
Changes for the year:	
Service cost	550,023
Interest on the total OPEB liability	940,396
Differences between expected and actual experience	
Changes in assumptions	
Benefit payments	<u>(451,667)</u>
Net changes	<u>1,038,752</u>
Balance at 09/30/2024	<u>\$ 23,877,035</u>

7. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Trend Rate

The following present the total OPEB liability of the County, calculated using the discount rate of 4.06%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current rate:

	<u>1% Decrease in Discount Rate (3.06%)</u>	<u>Discount Rate (4.06%)</u>	<u>1% Increase in Discount Rate (5.06%)</u>
County's total OPEB liability	\$ 28,445,381	\$ 23,877,035	\$ 20,267,612

The following present the total OPEB liability of the County, calculated using the trend rate of 4.50%, as well as what the County’s total OPEB liability would be if it were calculated using a trend rate that is 1-percentage-point lower (3.50%) or 1-percentage-point higher (5.50%) than the current rate:

	<u>1% Decrease (3.50%)</u>	<u>Current Trend Rate (4.50%)</u>	<u>1% Increase (5.50%)</u>
County's total OPEB liability	\$ 19,779,725	\$ 23,877,035	\$ 29,204,625

8. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the County recognized OPEB expense of \$1,614,245.

At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 3,161,988	\$ 927,158
Changes in actuarial assumptions	<u>2,777,498</u>	<u>3,512,075</u>
Total	<u>\$ 5,939,486</u>	<u>\$ 4,439,233</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For The Year Ended September 30,</u>	
2026	\$ 123,823
2027	123,823
2028	123,823
2029	151,148
2030	977,636

K. Commitments and Contingencies

Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Litigation

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2025.

L. Risk Management

The County is exposed to various risks of losses related to torts, theft of, damage to and destruction of capital assets; errors and omission; injuries to employees; and natural disasters. The County participates in the Texas Association of Counties Risk Management Pool ("the Pool") created by interlocal agreement to enable its members to obtain coverage against various types of risk. The Pool is administered by the Texas Association of Counties (TAC). Through this pool, the County obtains general liability, property, public officials' liability, law enforcement professional liability, auto physical damage, auto liability, and workers' compensation coverage. The County also participates in the Texas Association of Counties Health and Employee Benefits Pool administered by TAC. The County contributes a minimum of \$777 per month for each employee who elects medical coverage. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

M. Joint Venture

On July 29, 1997, the County entered into an interlocal agreement with the City of Huntsville, Texas to construct, maintain, and operate a centralized and combined communications/dispatch center, hereafter called Walker County Public Safety Communication Center ("WCPSCC"). The County and the City have both agreed to fund 50% of the approved budget of the WCPSCC. Should this agreement be terminated, or declared invalid for any reason, all assets of the WCPSCC shall be determined and deemed to be jointly owned by the County and the City. This agreement was initially effective for three years beginning October 1, 1997 and from that point the agreement would automatically renew for successive one-year terms unless otherwise terminated.

For the year ended September 30, 2025, the County paid \$721,243 for its share of WCPSCC's operating costs. These costs are recorded as public safety expenditures in the general fund; as such, the investment in joint venture is recorded in the governmental activities on the government-wide financial statements. The County also acts as the fiscal agent of the WCPSCC. It controls the assets and accounts for all receipts and disbursements the WCPSCC engages in. However, the joint venture does not meet the criteria to be a component unit of the County, and accordingly the City's 50% investment in the joint venture has been reported as a custodial fund in the fiduciary fund financial statements.

N. New Accounting Pronouncements

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

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

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

GASB Statement No 105, *Subsequent Events* – The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement will become effective for fiscal years beginning after June 15, 2026, and the impact has not yet been determined.



**REQUIRED
SUPPLEMENTARY INFORMATION**

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 20,515,201	\$ 20,515,201	\$ 20,311,014	\$ (204,187)
Delinquent Taxes	<u>380,000</u>	<u>380,000</u>	<u>600,256</u>	<u>220,256</u>
Total Ad Valorem Taxes	<u>20,895,201</u>	<u>20,895,201</u>	<u>20,911,270</u>	<u>16,069</u>
Penalty and Interest	350,000	350,000	399,178	49,178
Other Taxes:				
Sales Taxes	5,250,000	5,250,000	5,493,849	243,849
In Lieu of Tax	69,800	69,800	67,051	(2,749)
Mixed Beverage Tax	<u>139,000</u>	<u>139,000</u>	<u>161,556</u>	<u>22,556</u>
Total Other Taxes	<u>5,458,800</u>	<u>5,458,800</u>	<u>5,722,456</u>	<u>263,656</u>
Licenses and Permits:				
Building and Utility Permits	<u>485,000</u>	<u>485,000</u>	<u>744,491</u>	<u>259,491</u>
Total Licenses and Permits	<u>485,000</u>	<u>485,000</u>	<u>744,491</u>	<u>259,491</u>
Intergovernmental:				
Federal Funds				
Disaster Relief Funds	-	16,634	25,218	8,584
Other Federal Funds	-	20,496	123,739	103,243
ARP Funds	<u>-</u>	<u>412,538</u>	<u>412,538</u>	<u>-</u>
Total Federal Funds	<u>-</u>	<u>449,668</u>	<u>561,495</u>	<u>111,827</u>
State Funds				
Other State Funds	<u>151,079</u>	<u>521,870</u>	<u>482,421</u>	<u>(39,449)</u>
Total State Funds	<u>151,079</u>	<u>521,870</u>	<u>482,421</u>	<u>(39,449)</u>
Other Intergovernmental Funds				
Other Intergovernmental	<u>471,224</u>	<u>471,224</u>	<u>496,836</u>	<u>25,612</u>
Total Other Intergovernmental	<u>471,224</u>	<u>471,224</u>	<u>496,836</u>	<u>25,612</u>
Funds	<u>471,224</u>	<u>471,224</u>	<u>496,836</u>	<u>25,612</u>
Total Intergovernmental	<u>\$ 622,303</u>	<u>\$ 1,442,762</u>	<u>\$ 1,540,752</u>	<u>\$ 97,990</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fees of Office/Charges for Services:				
General Administrative	\$ 58,000	\$ 58,000	\$ 64,632	\$ 6,632
County Judge	-	-	1,550	1,550
IT	12,000	12,000	12,000	-
County Clerk	335,000	335,000	381,834	46,834
Courts - Central Service	-	-	520	520
County Court-At-Law	20,000	20,000	37,613	17,613
Courts-Pretrial Bond Supervision	600	600	1,194	594
12th And 278th District Courts	2,300	2,300	2,314	14
District Clerk	97,000	97,000	111,405	14,405
District Attorney	2,800	2,800	2,735	(65)
Justice Of The Peace - Precinct 1	40,000	40,000	52,208	12,208
Justice Of The Peace - Precinct 2	15,000	15,000	27,056	12,056
Justice Of The Peace - Precinct 3	15,000	15,000	19,122	4,122
Justice Of The Peace - Precinct 4	60,000	60,000	78,055	18,055
County Auditor	43,500	43,500	44,585	1,085
County Treasurer - Collections	2,800	2,800	3,364	564
Vehicle Registration	1,116,500	1,116,500	1,107,095	(9,405)
Voter Registration	-	-	77	77
County Facilities	8,200	8,200	8,808	608
County Jail	196,420	196,420	295,833	99,413
Sheriff's Office	12,400	12,400	16,786	4,386
Sheriff's Estray	2,830	2,830	4,675	1,845
Constables Central Service	150,000	150,000	143,309	(6,691)
Constable - Precinct 1	-	-	14,305	14,305
Constable - Precinct 2	-	-	8,105	8,105
Constable - Precinct 3	-	-	6,425	6,425
Constable - Precinct 4	10,000	10,000	63,414	53,414
Probation Support	5,000	41,117	27,818	(13,299)
Planning And Development	-	-	210	210
Total fees of office/charges for services	<u>2,205,350</u>	<u>2,241,467</u>	<u>2,537,047</u>	<u>295,580</u>
Fines and Forfeitures:				
Court Costs	<u>76,300</u>	<u>76,300</u>	<u>109,943</u>	<u>33,643</u>
Total Fines and Forfeitures	<u>76,300</u>	<u>76,300</u>	<u>109,943</u>	<u>33,643</u>
Interest Income:				
Other	800,600	800,600	943,620	143,020
Projects	530,000	530,000	480,043	(49,957)
ARP	-	-	13,076	13,076
Total Interest Income	<u>1,330,600</u>	<u>1,330,600</u>	<u>1,436,739</u>	<u>106,139</u>
Other Income	<u>70,000</u>	<u>300,567</u>	<u>402,808</u>	<u>102,241</u>
Total Revenues	<u>\$ 31,493,554</u>	<u>\$ 32,580,697</u>	<u>\$ 33,804,684</u>	<u>\$ 1,223,987</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
General Government:				
County Judge				
Salary, Other Pay, and Benefits	\$ 416,931	\$ 416,931	\$ 399,477	\$ 17,454
Operations	<u>12,915</u>	<u>18,588</u>	<u>14,142</u>	<u>4,446</u>
Total County Judge	<u>429,846</u>	<u>435,519</u>	<u>413,619</u>	<u>21,900</u>
IT Operations - County Judge				
Salary, Other Pay, and Benefits	344,080	344,080	299,334	44,746
Operations	<u>9,505</u>	<u>9,505</u>	<u>3,447</u>	<u>6,058</u>
Total IT Operations - County Judge	<u>353,585</u>	<u>353,585</u>	<u>302,781</u>	<u>50,804</u>
IT Hardware/Software - County Judge				
Operations	<u>703,032</u>	<u>573,836</u>	<u>497,214</u>	<u>76,622</u>
Total IT Hardware/Software - County Judge	<u>703,032</u>	<u>573,836</u>	<u>497,214</u>	<u>76,622</u>
County Clerk				
Salary, Other Pay, and Benefits	816,835	816,835	785,734	31,101
Operations	<u>104,201</u>	<u>107,025</u>	<u>82,674</u>	<u>24,351</u>
Total County Clerk	<u>921,036</u>	<u>923,860</u>	<u>868,408</u>	<u>55,452</u>
Healthy County Initiative				
Operations	<u>3,000</u>	<u>6,895</u>	<u>6,891</u>	<u>4</u>
Total Healthy County Initiative	<u>3,000</u>	<u>6,895</u>	<u>6,891</u>	<u>4</u>
Elections				
Salary, Other Pay, and Benefits	167,030	205,030	201,808	3,222
Operations	<u>111,678</u>	<u>93,678</u>	<u>91,796</u>	<u>1,882</u>
Total Elections	<u>278,708</u>	<u>298,708</u>	<u>293,604</u>	<u>5,104</u>
Voter Registration				
Salary, Other Pay, and Benefits	78,904	78,904	78,425	479
Operations	<u>8,000</u>	<u>10,600</u>	<u>10,129</u>	<u>471</u>
Total Voter Registration	<u>\$ 86,904</u>	<u>\$ 89,504</u>	<u>\$ 88,554</u>	<u>\$ 950</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Facilities				
Salary, Other Pay, and Benefits	\$ 705,589	\$ 705,589	\$ 699,033	\$ 6,556
Operations	<u>504,302</u>	<u>534,872</u>	<u>475,775</u>	<u>59,097</u>
Total County Facilities	<u>1,209,891</u>	<u>1,240,461</u>	<u>1,174,808</u>	<u>65,653</u>
Facilities - Justice Center Municipal Allocation				
Operations	<u>10,983</u>	<u>10,983</u>	<u>9,174</u>	<u>1,809</u>
Total Facilities - Justice Center Municipal Allocation	<u>10,983</u>	<u>10,983</u>	<u>9,174</u>	<u>1,809</u>
Centralized Costs				
Salary, Other Pay, and Benefits	746,632	746,632	423,558	323,074
Operations	<u>863,304</u>	<u>911,935</u>	<u>841,153</u>	<u>70,782</u>
Total Centralized Costs	<u>1,609,936</u>	<u>1,658,567</u>	<u>1,264,711</u>	<u>393,856</u>
Contingency				
Operations	<u>818,500</u>	<u>20,357</u>	<u>-</u>	<u>20,357</u>
Total Contingency	<u>818,500</u>	<u>20,357</u>	<u>-</u>	<u>20,357</u>
Governmental/Services Contracts				
Intergovernmental/Contracts	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total Governmental/Services Contracts	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
General Governmental Projects				
Projects	494,990	3,693,336	359,271	3,334,065
Capital Projects	<u>260,000</u>	<u>260,000</u>	<u>58,100</u>	<u>201,900</u>
Total General Governmental Projects	<u>754,990</u>	<u>3,953,336</u>	<u>417,371</u>	<u>3,535,965</u>
General Governmental Projects - ARP				
Projects	<u>-</u>	<u>33,392</u>	<u>33,392</u>	<u>-</u>
Total General Governmental Projects - ARP	<u>-</u>	<u>33,392</u>	<u>33,392</u>	<u>-</u>
Total General Government	<u>7,180,411</u>	<u>9,624,003</u>	<u>5,395,527</u>	<u>4,228,476</u>
Financial Administration:				
Financial Systems				
Operations	<u>58,891</u>	<u>78,569</u>	<u>71,805</u>	<u>6,764</u>
Total Financial Systems	<u>58,891</u>	<u>78,569</u>	<u>71,805</u>	<u>6,764</u>
County Auditor				
Salary, Other Pay, and Benefits	1,013,508	1,013,508	918,989	94,519
Operations	<u>48,211</u>	<u>38,211</u>	<u>21,473</u>	<u>16,738</u>
Total County Auditor	<u>1,061,719</u>	<u>1,051,719</u>	<u>940,462</u>	<u>111,257</u>
County Treasurer				
Salary, Other Pay, and Benefits	492,549	492,549	479,437	13,112
Operations	<u>22,879</u>	<u>28,879</u>	<u>25,551</u>	<u>3,328</u>
Total County Treasurer	<u>\$ 515,428</u>	<u>\$ 521,428</u>	<u>\$ 504,988</u>	<u>\$ 16,440</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Treasurer - Collections				
Salary, Other Pay, and Benefits	\$ 155,247	\$ 155,247	\$ 150,155	\$ 5,092
Operations	<u>14,820</u>	<u>14,820</u>	<u>10,249</u>	<u>4,571</u>
Total County Treasurer - Collections	<u>170,067</u>	<u>170,067</u>	<u>160,404</u>	<u>9,663</u>
Purchasing				
Salary, Other Pay, and Benefits	286,507	286,507	275,013	11,494
Operations	<u>22,783</u>	<u>22,783</u>	<u>12,159</u>	<u>10,624</u>
Total Purchasing	<u>309,290</u>	<u>309,290</u>	<u>287,172</u>	<u>22,118</u>
Vehicle Registration				
Salary, Other Pay, and Benefits	661,221	661,221	611,969	49,252
Operations	<u>10,302</u>	<u>10,302</u>	<u>8,777</u>	<u>1,525</u>
Total Vehicle Registration	<u>671,523</u>	<u>671,523</u>	<u>620,746</u>	<u>50,777</u>
Financial Service Contracts				
Intergovernmental Contracts	<u>847,486</u>	<u>847,486</u>	<u>847,486</u>	<u>-</u>
Total Financial Service Contracts	<u>847,486</u>	<u>847,486</u>	<u>847,486</u>	<u>-</u>
Financial Projects				
Projects	<u>-</u>	<u>368,336</u>	<u>11,718</u>	<u>356,618</u>
Total Financial Projects	<u>-</u>	<u>368,336</u>	<u>11,718</u>	<u>356,618</u>
Total Financial Administration	<u>3,634,404</u>	<u>4,018,418</u>	<u>3,444,781</u>	<u>573,637</u>
Judicial:				
Courts - Central Costs				
Salary, Other Pay, and Benefits	44,880	44,880	44,174	706
Operations	<u>380,165</u>	<u>163,420</u>	<u>159,479</u>	<u>3,941</u>
Total Courts - Central Costs	<u>425,045</u>	<u>208,300</u>	<u>203,653</u>	<u>4,647</u>
County Court-At-Law				
Salary, Other Pay, and Benefits	567,761	567,761	536,904	30,857
Operations	<u>182,944</u>	<u>307,220</u>	<u>304,404</u>	<u>2,816</u>
Total County Court-At-Law	<u>750,705</u>	<u>874,981</u>	<u>841,308</u>	<u>33,673</u>
12th Judicial District Court				
Salary, Other Pay, and Benefits	295,140	295,140	294,067	1,073
Operations	<u>175,106</u>	<u>357,726</u>	<u>350,169</u>	<u>7,557</u>
Total 12th Judicial District Court	<u>\$ 470,246</u>	<u>\$ 652,866</u>	<u>\$ 644,236</u>	<u>\$ 8,630</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
278th Judicial District Court				
Salary, Other Pay, and Benefits	\$ 315,218	\$ 330,918	\$ 325,240	\$ 5,678
Operations	<u>151,623</u>	<u>402,908</u>	<u>397,067</u>	<u>5,841</u>
Total 278th Judicial District Court	<u>466,841</u>	<u>733,826</u>	<u>722,307</u>	<u>11,519</u>
Courts-Pretrial Bond Supervision				
Salary, Other Pay, and Benefits	73,664	73,664	67,480	6,184
Operations	<u>7,300</u>	<u>7,300</u>	<u>6,096</u>	<u>1,204</u>
Total Courts-Pretrial Bond Supervision	<u>80,964</u>	<u>80,964</u>	<u>73,576</u>	<u>7,388</u>
District Clerk				
Salary, Other Pay, and Benefits	708,034	708,034	683,988	24,046
Operations	<u>25,346</u>	<u>25,346</u>	<u>14,443</u>	<u>10,903</u>
Total District Clerk	<u>733,380</u>	<u>733,380</u>	<u>698,431</u>	<u>34,949</u>
Criminal District Attorney				
Salary, Other Pay, and Benefits	2,402,384	2,402,384	2,297,005	105,379
Operations	<u>110,430</u>	<u>132,890</u>	<u>105,668</u>	<u>27,222</u>
Total Criminal District Attorney	<u>2,512,814</u>	<u>2,535,274</u>	<u>2,402,673</u>	<u>132,601</u>
Justice Of The Peace - Precinct 1				
Salary, Other Pay, and Benefits	344,065	344,065	341,878	2,187
Operations	<u>10,074</u>	<u>10,074</u>	<u>5,981</u>	<u>4,093</u>
Total Justice Of The Peace - Precinct 1	<u>354,139</u>	<u>354,139</u>	<u>347,859</u>	<u>6,280</u>
Justice Of The Peace - Precinct 2				
Salary, Other Pay, and Benefits	273,468	273,468	272,977	491
Operations	<u>8,756</u>	<u>8,756</u>	<u>5,857</u>	<u>2,899</u>
Total Justice Of The Peace - Precinct 2	<u>282,224</u>	<u>282,224</u>	<u>278,834</u>	<u>3,390</u>
Justice Of The Peace - Precinct 3				
Salary, Other Pay, and Benefits	274,238	274,388	274,376	12
Operations	<u>11,175</u>	<u>11,025</u>	<u>8,820</u>	<u>2,205</u>
Total Justice Of The Peace - Precinct 3	<u>285,413</u>	<u>285,413</u>	<u>283,196</u>	<u>2,217</u>
Justice Of The Peace - Precinct 4				
Salary, Other Pay, and Benefits	347,767	347,767	344,271	3,496
Operations	<u>14,511</u>	<u>14,511</u>	<u>10,400</u>	<u>4,111</u>
Total Justice Of The Peace - Precinct 4	<u>\$ 362,278</u>	<u>\$ 362,278</u>	<u>\$ 354,671</u>	<u>\$ 7,607</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Juvenile Probation Support				
Salary, Other Pay, and Benefits	\$ 129,968	\$ 129,968	\$ 101,499	\$ 28,469
Operations	<u>70,706</u>	<u>70,706</u>	<u>30,983</u>	<u>39,723</u>
Total Juvenile Probation Support	<u>200,674</u>	<u>200,674</u>	<u>132,482</u>	<u>68,192</u>
Total Judicial	<u>6,924,723</u>	<u>7,304,319</u>	<u>6,983,226</u>	<u>321,093</u>
Public Safety:				
Sheriff's Office				
Salary, Other Pay, and Benefits	4,582,936	4,478,168	4,233,978	244,190
Operations	453,444	498,162	437,153	61,009
Capital Expenditures	<u>394,955</u>	<u>540,059</u>	<u>540,031</u>	<u>28</u>
Total Juvenile Probation Support	<u>5,431,335</u>	<u>5,516,389</u>	<u>5,211,162</u>	<u>305,227</u>
Estray				
Operations	<u>5,900</u>	<u>5,900</u>	<u>2,692</u>	<u>3,208</u>
Total Estray	<u>5,900</u>	<u>5,900</u>	<u>2,692</u>	<u>3,208</u>
Courthouse Security General Fund				
Salary, Other Pay, and Benefits	<u>364,983</u>	<u>364,983</u>	<u>364,982</u>	<u>1</u>
Total Courthouse Security General Fund	<u>364,983</u>	<u>364,983</u>	<u>364,982</u>	<u>1</u>
Constable Central				
Salary, Other Pay, and Benefits	119,435	119,435	110,606	8,829
Operations	<u>3,919</u>	<u>3,919</u>	<u>515</u>	<u>3,404</u>
Total Constable Central	<u>123,354</u>	<u>123,354</u>	<u>111,121</u>	<u>12,233</u>
Constable - Precinct 1				
Salary, Other Pay, and Benefits	108,623	108,973	108,949	24
Operations	<u>14,979</u>	<u>14,629</u>	<u>9,733</u>	<u>4,896</u>
Total Constable - Precinct 1	<u>123,602</u>	<u>123,602</u>	<u>118,682</u>	<u>4,920</u>
Constable - Precinct 2				
Salary, Other Pay, and Benefits	116,652	126,652	117,561	9,091
Operations	<u>11,523</u>	<u>11,523</u>	<u>8,063</u>	<u>3,460</u>
Total Constable - Precinct 2	<u>\$ 128,175</u>	<u>\$ 138,175</u>	<u>\$ 125,624</u>	<u>\$ 12,551</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Constable - Precinct 3				
Salary, Other Pay, and Benefits	\$ 198,833	\$ 201,833	\$ 201,135	\$ 698
Operations	17,864	14,864	8,424	6,440
Total Constable - Precinct 3	<u>216,697</u>	<u>216,697</u>	<u>209,559</u>	<u>7,138</u>
Constable - Precinct 4				
Salary, Other Pay, and Benefits	593,119	593,119	581,141	11,978
Operations	70,826	60,015	49,389	10,626
Capital Expenditures	68,770	69,388	69,387	1
Total Constable - Precinct 4	<u>732,715</u>	<u>722,522</u>	<u>699,917</u>	<u>22,605</u>
Support Personnel - DPS				
Salary, Other Pay, and Benefits	79,605	79,605	78,377	1,228
Operations	1,315	1,315	-	1,315
Total Support Personnel - DPS	<u>80,920</u>	<u>80,920</u>	<u>78,377</u>	<u>2,543</u>
Weigh Station Utilities And Services				
Operations	35,187	35,187	29,810	5,377
Total Weigh Station Utilities And Services	<u>35,187</u>	<u>35,187</u>	<u>29,810</u>	<u>5,377</u>
Emergency Management				
Salary, Other Pay, and Benefits	387,825	387,825	326,800	61,025
Operations	140,182	140,182	107,652	32,530
Total Emergency Management	<u>528,007</u>	<u>528,007</u>	<u>434,452</u>	<u>93,555</u>
Public Safety Governmental Services Contracts				
Intergovernmental Contracts	1,049,281	1,049,281	1,049,281	-
Total Public Safety Governmental Services Contracts	<u>1,049,281</u>	<u>1,049,281</u>	<u>1,049,281</u>	<u>-</u>
Public Safety Projects				
Projects	-	1,616,347	607,446	1,008,901
Projects ARP - EMS	-	368,712	368,711	1
Total Public Safety Projects	<u>-</u>	<u>1,985,059</u>	<u>976,157</u>	<u>1,008,902</u>
Total Public Safety	<u>8,820,156</u>	<u>10,890,076</u>	<u>9,411,816</u>	<u>1,478,260</u>
Correction And Rehabilitation				
County Jail				
Salary, Other Pay, and Benefits	3,363,157	3,468,157	3,464,700	3,457
Operations	833,359	849,357	781,610	67,747
Total County Jail	<u>\$ 4,196,516</u>	<u>\$ 4,317,514</u>	<u>\$ 4,246,310</u>	<u>\$ 71,204</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Jail-Inmate Medical Cost Center				
Salary, Other Pay, and Benefits	\$ 229,273	\$ 229,273	\$ 196,070	\$ 33,203
Operations	<u>221,178</u>	<u>221,178</u>	<u>156,119</u>	<u>65,059</u>
Total Jail-Inmate Medical Cost Center	<u>450,451</u>	<u>450,451</u>	<u>352,189</u>	<u>98,262</u>
Probation Support				
Operations	<u>56,498</u>	<u>66,376</u>	<u>55,458</u>	<u>10,918</u>
Total Probation Support	<u>56,498</u>	<u>66,376</u>	<u>55,458</u>	<u>10,918</u>
Adult - Community Service				
Salary, Other Pay, and Benefits	77,347	77,537	77,536	1
Operations	<u>850</u>	<u>660</u>	<u>451</u>	<u>209</u>
Total Adult - Community Service	<u>78,197</u>	<u>78,197</u>	<u>77,987</u>	<u>210</u>
Corrections and Rehabilitation Projects				
Projects	-	240,264	50,622	189,642
Capital Expenditures	<u>-</u>	<u>5,900</u>	<u>-</u>	<u>5,900</u>
Total Corrections and Rehabilitation Proj	<u>-</u>	<u>246,164</u>	<u>50,622</u>	<u>195,542</u>
Total Correction And Rehabilitation	<u>4,781,662</u>	<u>5,158,702</u>	<u>4,782,566</u>	<u>376,136</u>
Health And Welfare:				
Veterans Service				
Salary, Other Pay, and Benefits	38,587	38,587	33,704	4,883
Operations	<u>2,579</u>	<u>2,579</u>	<u>1,286</u>	<u>1,293</u>
Total Veterans Service	<u>41,166</u>	<u>41,166</u>	<u>34,990</u>	<u>6,176</u>
Social Services				
Operations	<u>23,800</u>	<u>23,800</u>	<u>7,547</u>	<u>16,253</u>
Total Social Services	<u>23,800</u>	<u>23,800</u>	<u>7,547</u>	<u>16,253</u>
Planning And Development				
Salary, Other Pay, and Benefits	820,940	820,940	691,770	129,170
Operations	187,587	344,838	326,971	17,867
Capital Expenditures	<u>75,000</u>	<u>75,500</u>	<u>69,838</u>	<u>5,662</u>
Total Planning And Development	<u>1,083,527</u>	<u>1,241,278</u>	<u>1,088,579</u>	<u>152,699</u>
Litter Control - General Fund				
Operations	<u>14,476</u>	<u>18,906</u>	<u>18,788</u>	<u>118</u>
Total Litter Control - General Fund	<u>14,476</u>	<u>18,906</u>	<u>18,788</u>	<u>118</u>
Health And Welfare - Governmental Service Contracts				
Intergovernmental Contracts:				
Other	<u>87,500</u>	<u>87,500</u>	<u>87,500</u>	<u>-</u>
Total Health And Welfare - Governmental Service Contracts	<u>87,500</u>	<u>87,500</u>	<u>87,500</u>	<u>-</u>
Health and Welfare Projects				
Projects	<u>-</u>	<u>164,166</u>	<u>126,012</u>	<u>38,154</u>
Total Health and Welfare Projects	<u>-</u>	<u>164,166</u>	<u>126,012</u>	<u>38,154</u>
Total Health And Welfare	<u>\$ 1,250,469</u>	<u>\$ 1,576,816</u>	<u>\$ 1,363,416</u>	<u>\$ 213,400</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture And Education:				
Historical Commission				
Salary, Other Pay, and Benefits	\$ 22,720	\$ 22,720	\$ 21,766	\$ 954
Operations	5,580	5,580	3,665	1,915
Total Historical Commission	<u>28,300</u>	<u>28,300</u>	<u>25,431</u>	<u>2,869</u>
Texas Agrilife Extension Service				
Salary, Other Pay, and Benefits	272,971	272,971	202,160	70,811
Operations	43,345	43,345	33,697	9,648
Total Texas Agrilife Extension Service	<u>316,316</u>	<u>316,316</u>	<u>235,857</u>	<u>80,459</u>
Total Culture And Education	<u>344,616</u>	<u>344,616</u>	<u>261,288</u>	<u>83,328</u>
Public Transportation:				
Road and Bridge Projects				
Projects	-	12,000	7,438	4,562
Total Road and Bridge Projects	<u>-</u>	<u>12,000</u>	<u>7,438</u>	<u>4,562</u>
Total Public Transportation	<u>-</u>	<u>12,000</u>	<u>7,438</u>	<u>4,562</u>
Debt Service:				
Principal Retirement	123,591	123,591	123,591	-
Interest And Fiscal Charges	826	826	826	-
Total Debt Service	<u>124,417</u>	<u>124,417</u>	<u>124,417</u>	<u>-</u>
Total Expenditures	<u>33,060,858</u>	<u>39,053,367</u>	<u>31,774,475</u>	<u>7,278,892</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,567,304)</u>	<u>(6,472,670)</u>	<u>2,030,209</u>	<u>8,502,879</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(644,741)	(628,316)	(660,539)	(32,223)
Proceeds from Sale of Assets	-	-	101,318	101,318
Total other financing sources (uses)	<u>(644,741)</u>	<u>(628,316)</u>	<u>(559,221)</u>	<u>69,095</u>
NET CHANGE IN FUND BALANCES	<u>(2,212,045)</u>	<u>(7,100,986)</u>	<u>1,470,988</u>	<u>8,571,974</u>
FUND BALANCES, BEGINNING	<u>24,555,885</u>	<u>24,555,885</u>	<u>24,555,885</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 22,343,840</u>	<u>\$ 17,454,899</u>	<u>\$ 26,026,873</u>	<u>\$ 8,571,974</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	<u>\$ 4,982,929</u>	<u>\$ 4,982,929</u>	<u>\$ 4,963,555</u>	<u>\$ (19,374)</u>
Total Ad Valorem Taxes	<u>4,982,929</u>	<u>4,982,929</u>	<u>4,963,555</u>	<u>(19,374)</u>
Intergovernmental:				
Federal Funds				
CDBG	-	6,175,000	375,800	(5,799,200)
Disaster Relief	-	1,331,547	1,331,545	(2)
Other Federal Funds	-	90,814	90,814	-
Total Federal Funds	<u>-</u>	<u>7,597,361</u>	<u>1,798,159</u>	<u>(5,799,202)</u>
State Funds				
Other State Funds	<u>99,300</u>	<u>136,869</u>	<u>125,433</u>	<u>(11,436)</u>
Total State Funds	<u>99,300</u>	<u>136,869</u>	<u>125,433</u>	<u>(11,436)</u>
Other Intergovernmental Funds				
U.S. Forest Service	<u>120,000</u>	<u>120,000</u>	<u>14,174</u>	<u>(105,826)</u>
Total Other Intergovernmental Funds	<u>120,000</u>	<u>120,000</u>	<u>14,174</u>	<u>(105,826)</u>
Total Intergovernmental	<u>219,300</u>	<u>7,854,230</u>	<u>1,937,766</u>	<u>(5,916,464)</u>
Fees Of Office/Charges For Services:				
Road And Bridge Fees	<u>890,250</u>	<u>890,250</u>	<u>964,187</u>	<u>73,937</u>
Total Fees Of Office/Charges For Services	<u>890,250</u>	<u>890,250</u>	<u>964,187</u>	<u>73,937</u>
Fines And Forfeitures:				
License And Weight - Operations	<u>150,000</u>	<u>150,000</u>	<u>98,628</u>	<u>(51,372)</u>
Other Fines And Forfeitures	<u>376,000</u>	<u>376,000</u>	<u>530,146</u>	<u>154,146</u>
Total Fines And Forfeitures	<u>526,000</u>	<u>526,000</u>	<u>628,774</u>	<u>102,774</u>
Interest Income	<u>160,000</u>	<u>160,000</u>	<u>107,471</u>	<u>(52,529)</u>
Other Income	<u>-</u>	<u>30,465</u>	<u>30,466</u>	<u>1</u>
Total Revenues	<u>6,778,479</u>	<u>14,443,874</u>	<u>8,632,219</u>	<u>(5,811,655)</u>
EXPENDITURES				
Public transportation:				
Road and Bridge General				
Operations	<u>70,000</u>	<u>183,862</u>	<u>37,283</u>	<u>146,579</u>
Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Road and Bridge General	<u>\$ 70,000</u>	<u>\$ 183,862</u>	<u>\$ 37,283</u>	<u>\$ 146,579</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Road and Bridge - Precinct 1				
Salary, Other Pay, and Benefits	\$ 768,695	\$ 768,695	\$ 746,055	\$ 22,640
Operations	747,490	1,825,110	1,151,319	673,791
Capital Expenditures	-	70,325	70,325	-
Total Road and Bridge - Precinct 1	<u>1,516,185</u>	<u>2,664,130</u>	<u>1,967,699</u>	<u>696,431</u>
Road and Bridge - Precinct 2				
Salary, Other Pay, and Benefits	1,032,309	1,032,309	874,080	158,229
Operations	1,139,183	2,301,131	1,433,750	867,381
Capital Expenditures	-	560,911	309,502	251,409
Total Road and Bridge - Precinct 2	<u>2,171,492</u>	<u>3,894,351</u>	<u>2,617,332</u>	<u>1,277,019</u>
Road and Bridge - Precinct 3				
Salary, Other Pay, and Benefits	1,005,096	1,005,096	931,824	73,272
Operations	868,278	1,739,795	1,352,222	387,573
Capital Expenditures	-	88,100	88,100	-
Total Road and Bridge - Precinct 3	<u>1,873,374</u>	<u>2,832,991</u>	<u>2,372,146</u>	<u>460,845</u>
Road and Bridge - Precinct 4				
Salary, Other Pay, and Benefits	988,220	988,220	956,252	31,968
Operations	847,081	1,645,109	1,204,738	440,371
Capital Expenditures	-	482,298	331,989	150,309
Total Road and Bridge - Precinct 4	<u>1,835,301</u>	<u>3,115,627</u>	<u>2,492,979</u>	<u>622,648</u>
RB Grant - CDBG - MIT E999				
Capital Expenditures	-	4,731,250	225,590	4,505,660
Total RB Grant - CDBG - MIT E999	<u>-</u>	<u>4,731,250</u>	<u>225,590</u>	<u>4,505,660</u>
RB Grant - CDBG - MIT F003				
Capital Expenditures	-	1,443,750	150,209	1,293,541
Total RB Grant - CDBG - MIT F003	<u>-</u>	<u>1,443,750</u>	<u>150,209</u>	<u>1,293,541</u>
Road and Bridge Weigh Station Operations				
Salary, Other Pay, and Benefits	26,520	26,520	24,380	2,140
Operations	34,284	216,007	-	216,007
Total Road and Bridge Weigh Station Operations	<u>60,804</u>	<u>242,527</u>	<u>24,380</u>	<u>218,147</u>
Road and Bridge Weigh Station Projects				
Operations	-	56,738	-	56,738
Total Road and Bridge Weigh Station Projects	<u>-</u>	<u>56,738</u>	<u>-</u>	<u>56,738</u>
Total Public Transportation	<u>7,527,156</u>	<u>19,165,226</u>	<u>9,887,618</u>	<u>9,277,608</u>
Total Expenditures	<u>\$ 7,527,156</u>	<u>\$ 19,165,226</u>	<u>\$ 9,887,618</u>	<u>\$ 9,277,608</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (748,677)</u>	<u>\$ (4,721,352)</u>	<u>\$ (1,255,399)</u>	<u>\$ 3,465,953</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(148,677)</u>	<u>(4,121,352)</u>	<u>(655,399)</u>	<u>3,465,953</u>
FUND BALANCES, BEGINNING	<u>4,170,622</u>	<u>4,170,622</u>	<u>4,170,622</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 4,021,945</u>	<u>\$ 49,270</u>	<u>\$ 3,515,223</u>	<u>\$ 3,465,953</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

WALKER COUNTY EMS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	<u>\$ 3,161,043</u>	<u>\$ 3,161,043</u>	<u>\$ 3,123,823</u>	<u>\$ (37,220)</u>
Total Ad Valorem Taxes	<u>3,161,043</u>	<u>3,161,043</u>	<u>3,123,823</u>	<u>(37,220)</u>
Fees of Office/Charges for Services:				
Emergency Medical Services	<u>3,221,400</u>	<u>3,221,400</u>	<u>3,660,270</u>	<u>438,870</u>
Total Fees of Office/Charges for Services	<u>3,221,400</u>	<u>3,221,400</u>	<u>3,660,270</u>	<u>438,870</u>
Intergovernmental:				
State Funds	<u>-</u>	<u>-</u>	<u>15,836</u>	<u>15,836</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>15,836</u>	<u>15,836</u>
Interest Income	<u>100,000</u>	<u>100,000</u>	<u>193,147</u>	<u>93,147</u>
Other Income	<u>-</u>	<u>38,523</u>	<u>84,910</u>	<u>46,387</u>
Total Revenues	<u>6,482,443</u>	<u>6,520,966</u>	<u>7,077,986</u>	<u>557,020</u>
EXPENDITURES				
Public Safety:				
Walker County EMS - Emergency Services				
Salary, Other Pay, and Benefits	<u>5,288,143</u>	<u>5,288,143</u>	<u>4,294,769</u>	<u>993,374</u>
Operations	<u>1,039,717</u>	<u>1,216,268</u>	<u>971,784</u>	<u>244,484</u>
Capital Expenditures	<u>592,004</u>	<u>592,004</u>	<u>337,591</u>	<u>254,413</u>
Total Walker County EMS - Emergency Services	<u>6,919,864</u>	<u>7,096,415</u>	<u>5,604,144</u>	<u>1,492,271</u>
Walker County EMS - Contingency				
Operations	<u>335,000</u>	<u>196,972</u>	<u>-</u>	<u>196,972</u>
Total Walker County EMS - Contingency	<u>335,000</u>	<u>196,972</u>	<u>-</u>	<u>196,972</u>
Total Public Safety	<u>7,254,864</u>	<u>7,293,387</u>	<u>5,604,144</u>	<u>1,689,243</u>
Total Expenditures	<u>7,254,864</u>	<u>7,293,387</u>	<u>5,604,144</u>	<u>1,689,243</u>
NET CHANGE IN FUND BALANCES	<u>(772,421)</u>	<u>(772,421)</u>	<u>1,473,842</u>	<u>2,246,263</u>
FUND BALANCES, BEGINNING	<u>3,945,985</u>	<u>3,945,985</u>	<u>3,945,985</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,173,564</u>	<u>\$ 3,173,564</u>	<u>\$ 5,419,827</u>	<u>\$ 2,246,263</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal Funds				
CDBG Grant	\$ -	\$ (505,246)	\$ -	\$ 505,246
District Attorney Grant	63,529	63,529	61,635	(1,894)
Justice Assistance Grant	7,021	7,021	6,600	(421)
Total Federal Funds	<u>70,550</u>	<u>(434,696)</u>	<u>68,235</u>	<u>502,931</u>
State Funds				
Other State Funds	6,579,024	7,354,024	7,543,762	189,738
Total State Funds	<u>6,579,024</u>	<u>7,354,024</u>	<u>7,543,762</u>	<u>189,738</u>
Total Intergovernmental	<u>6,649,574</u>	<u>6,919,328</u>	<u>7,611,997</u>	<u>692,669</u>
Interest Income	-	14,425	25,604	11,179
Total Revenues	<u>6,649,574</u>	<u>6,933,753</u>	<u>7,637,601</u>	<u>703,848</u>
EXPENDITURES				
Judicial:				
SPU Criminal				
Salary, Other Pay, and Benefits	<u>1,520,542</u>	<u>1,520,542</u>	<u>1,546,665</u>	<u>(26,123)</u>
Total SPU Criminal	<u>1,520,542</u>	<u>1,520,542</u>	<u>1,546,665</u>	<u>(26,123)</u>
SPU Criminal - State General Allocation				
Salary, Other Pay, and Benefits	614,561	614,561	625,817	(11,256)
Operations	<u>224,544</u>	<u>224,544</u>	<u>249,423</u>	<u>(24,879)</u>
Total SPU Criminal - State General Allocation	<u>839,105</u>	<u>839,105</u>	<u>875,240</u>	<u>(36,135)</u>
SPU/Civil Division				
Salary, Other Pay, and Benefits	1,884,192	1,884,192	1,897,079	(12,887)
Operations	<u>1,018,836</u>	<u>1,018,836</u>	<u>1,085,753</u>	<u>(66,917)</u>
Total SPU/Civil Division	<u>2,903,028</u>	<u>2,903,028</u>	<u>2,982,832</u>	<u>(79,804)</u>
SPU - Juvenile Division				
Salary, Other Pay, and Benefits	1,074,880	1,074,880	1,066,956	7,924
Operations	<u>130,788</u>	<u>130,788</u>	<u>118,844</u>	<u>11,944</u>
Total SPU - Juvenile Division	<u>\$ 1,205,668</u>	<u>\$ 1,205,668</u>	<u>\$ 1,185,800</u>	<u>\$ 19,868</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
SB22 - Criminal District Attorney FY 2025				
Salary, Other Pay, and Benefits	\$ -	\$ 275,000	\$ 281,843	\$ (6,843)
Total SB22 - Criminal District Attorney	<u>-</u>	<u>275,000</u>	<u>281,843</u>	<u>(6,843)</u>
District Attorney Victim Assistance Coordinator				
Salary, Other Pay, and Benefits	77,446	77,446	77,446	-
Operations	<u>1,965</u>	<u>1,965</u>	<u>(14)</u>	<u>1,979</u>
Total District Attorney Victim Assistance Coordinator	<u>79,411</u>	<u>79,411</u>	<u>77,432</u>	<u>1,979</u>
Total Judicial	<u>6,547,754</u>	<u>6,822,754</u>	<u>6,949,812</u>	<u>(127,058)</u>
Public Safety:				
Auto Theft Task Force				
Salary, Other Pay, and Benefits	<u>110,681</u>	<u>110,681</u>	<u>100,646</u>	<u>10,035</u>
Total Auto Theft Task Force	<u>110,681</u>	<u>110,681</u>	<u>100,646</u>	<u>10,035</u>
Justice Assistance Grant				
Operations	<u>7,021</u>	<u>7,021</u>	<u>6,600</u>	<u>421</u>
Total Justice Assistance Grant	<u>7,021</u>	<u>7,021</u>	<u>6,600</u>	<u>421</u>
SB22- Sheriff's Office				
Operations	-	52,928	42,980	9,948
Capital Expenditures	<u>-</u>	<u>43,920</u>	<u>38,936</u>	<u>4,984</u>
Total SB22- Sheriff's Office	<u>-</u>	<u>96,848</u>	<u>81,916</u>	<u>14,932</u>
SB22- Sheriff's Office FY 2025				
Operations	-	267,386	15,313	252,073
Capital Expenditures	<u>-</u>	<u>247,039</u>	<u>499,112</u>	<u>(252,073)</u>
Total SB22- Sheriff's Office	<u>-</u>	<u>514,425</u>	<u>514,425</u>	<u>-</u>
Total Public Safety	<u>\$ 117,702</u>	<u>\$ 728,975</u>	<u>\$ 703,587</u>	<u>\$ 25,388</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Transportation:				
CDBG Grant				
Operations	\$ -	\$ (505,246)	\$ -	\$ (505,246)
Total CDBG Grant	-	(505,246)	-	(505,246)
Total Public Transportation	-	(505,246)	-	(505,246)
Total Expenditures	6,665,456	7,046,483	7,653,399	(606,916)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,882)	(112,730)	(15,798)	96,932
OTHER FINANCING SOURCES (USES)				
Transfers in	15,882	15,882	15,798	(84)
Total Other Financing Sources (uses)	15,882	15,882	15,798	(84)
NET CHANGE IN FUND BALANCES	-	(96,848)	-	96,848
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ (96,848)	\$ -	\$ 96,848

WALKER COUNTY, TEXAS

NOTES TO REQUIRED BUDGETARY INFORMATION

SEPTEMBER 30, 2025

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The legal level of budgetary control is the category defined as Salary, Other Pay and Benefits, Operations, Capital Expenditures and Transfers. The budget is prepared by fund, function, department, and category and includes information about the past year current year estimates and requested appropriations for the next fiscal year. The County's department heads may make transfers of appropriations within categories established for their departments. Transfers of appropriations between categories and/or departments require a budget amendment and approval of Commissioners' Court. All annual appropriations lapse at fiscal year-end.

WALKER COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Measurement Date December 31,	2024	2023	2022	2021
Total Pension Liability				
Service Cost	\$ 4,010,924	\$ 3,556,227	\$ 3,360,739	\$ 3,275,479
Interest Total Pension Liability	10,841,746	10,080,582	9,453,108	8,786,853
Changes of Benefit Terms	-	-	-	-
Effect of Economic/Demographic (Gains) or Losses	965,396	1,271,553	167,796	1,546,109
Effect of Assumption Changes or Inputs	-	-	-	(354,302)
Refunds of Employee Contributions	-	(220,359)	(137,292)	
Benefit Payments	<u>(5,325,718)</u>	<u>(4,888,295)</u>	<u>(4,602,604)</u>	<u>(4,411,874)</u>
Net Change in Total Pension Liability	10,492,348	9,799,708	8,241,747	8,842,265
Total Pension Liability - Beginning	<u>141,390,269</u>	<u>131,590,561</u>	<u>123,348,814</u>	<u>114,506,549</u>
Total Pension Liability - Ending (a)	<u>\$ 151,882,617</u>	<u>\$ 141,390,269</u>	<u>\$ 131,590,561</u>	<u>\$ 123,348,814</u>
Plan Fiduciary Net Position				
Employer Contributions	\$ 3,943,547	\$ 3,592,036	\$ 3,321,403	\$ 2,890,668
Member Contributions	1,881,720	1,748,589	1,577,328	1,452,597
Investment Income Net of Investment Expenses	12,112,764	11,741,646	(6,652,847)	20,409,489
Refunds of Member Contributions	-	(220,359)	(137,292)	-
Benefit Payments	(5,325,718)	(488,295)	(4,602,604)	(4,411,874)
Administrative Expenses	(71,367)	(62,024)	(62,598)	(61,273)
Other	<u>47,804</u>	<u>54,191</u>	<u>117,010</u>	<u>23,729</u>
Net Change in Plan Fiduciary Net Position	12,588,750	11,965,784	(6,439,600)	20,303,336
Plan Fiduciary Net Position - Beginning	<u>118,783,250</u>	<u>106,817,466</u>	<u>113,257,066</u>	<u>92,953,730</u>
Plan Fiduciary Net Position - Ending (b)	<u>131,372,000</u>	<u>118,783,250</u>	<u>106,817,466</u>	<u>113,257,066</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 20,510,617</u>	<u>\$ 22,607,019</u>	<u>\$ 24,773,095</u>	<u>\$ 10,091,748</u>
Fiduciary Net Position as A Percentage of Total Pension Liability	86.50%	84.01%	81.17%	91.82%
Pensionable Covered Payroll	\$ 26,881,893	\$ 24,910,014	\$ 22,533,260	\$ 20,751,384
Net Pension Liability as A Percentage of Covered Payroll	76.30%	90.75%	109.94%	48.63%

	2020	2019	2018	2017	2016	2015
\$	2,907,235	\$ 2,723,984	\$ 2,750,153	\$ 2,845,331	\$ 2,907,140	\$ 2,412,090
	8,206,983	7,651,788	7,187,227	6,801,748	6,215,848	5,847,175
	(356,639)	-	-	-	-	(438,596)
	127,390	212,840	(441,469)	(747,402)	(139,557)	(1,299,374)
	7,264,226	-	-	(528,800)	-	971,330
	-	-	(295,983)	(263,314)	(110,395)	(141,788)
	<u>(4,033,851)</u>	<u>(3,805,786)</u>	<u>(3,369,791)</u>	<u>(3,110,010)</u>	<u>(2,864,353)</u>	<u>(2,730,734)</u>
	14,115,344	6,782,826	5,830,137	4,997,553	6,008,683	4,620,103
	<u>100,391,205</u>	<u>93,608,379</u>	<u>87,778,242</u>	<u>82,780,689</u>	<u>76,772,006</u>	<u>72,151,903</u>
\$	<u>114,506,549</u>	<u>\$ 100,391,205</u>	<u>\$ 93,608,379</u>	<u>\$ 87,778,242</u>	<u>\$ 82,780,689</u>	<u>\$ 76,772,006</u>
\$	2,831,347	\$ 2,520,045	\$ 2,376,957	\$ 2,286,068	\$ 2,201,382	\$ 2,143,232
	1,399,678	1,331,344	1,279,899	1,280,198	1,227,862	1,207,941
	8,690,548	11,866,287	(1,372,957)	9,370,424	4,389,111	(203,510)
	-	-	(295,983)	(263,314)	(110,395)	(141,788)
	(4,033,851)	(3,805,785)	(3,369,791)	(3,110,010)	(2,864,353)	(2,730,734)
	(68,016)	(64,102)	(58,039)	(49,007)	(47,778)	(42,642)
	<u>14,171</u>	<u>13,278</u>	<u>7,213</u>	<u>2,048</u>	<u>50,980</u>	<u>55,451</u>
	8,833,877	11,861,067	(1,432,701)	9,516,407	4,846,809	287,950
	<u>84,119,853</u>	<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>	<u>59,328,271</u>	<u>59,040,321</u>
	<u>92,953,730</u>	<u>84,119,853</u>	<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>	<u>59,328,271</u>
\$	<u>21,552,819</u>	<u>\$ 16,271,352</u>	<u>\$ 21,349,593</u>	<u>\$ 14,086,755</u>	<u>\$ 18,605,609</u>	<u>\$ 17,443,735</u>
	81.18%	83.79%	77.19%	83.95%	77.52%	77.28%
\$	19,995,389	\$ 19,019,207	\$ 18,284,273	\$ 18,288,545	\$ 17,540,889	\$ 17,256,294
	107.79%	85.55%	116.76%	77.03%	106.07%	101.09%



WALKER COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2016	\$ 2,164,392	\$ 2,164,392	\$ -	\$ 17,293,855	12.52%
2017	2,272,855	2,272,855	-	18,163,487	12.51%
2018	2,355,162	2,355,162	-	18,308,073	12.86%
2019	2,472,546	2,472,546	-	18,754,201	13.18%
2020	2,520,045	2,520,045	-	19,819,563	12.71%
2021	2,832,718	2,832,718	-	20,247,218	13.99%
2022	3,302,192	3,302,192	-	22,902,425	14.42%
2023	3,520,511	3,520,511	-	24,292,439	14.49%
2024	3,890,759	3,890,759	-	26,625,687	14.61%
2025	4,031,682	4,031,682	-	27,686,134	14.56%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Notes to Schedule:

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Actuarial Cost Method Entry age

Amortization Method Level percentage of payroll, closed

Remaining Amortization Period 15.2 years (based on contribution rate calculated in 12/31/2024 valuation)

Asset Valuation Method 5-year smoothed market

Inflation 2.50%

Salary Increases Varies by age and service. 4.7% average over career including inflation.

Investment Rate of Return 7.5%, net of administrative and investment expenses, including inflation.

Retirement Age Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at retirement for recent retirees is 61.

Mortality 135% of the Pub-2010 Healthy Annuitant Mortality Table for males and 120% of the Pub-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010

Changes in Assumptions 2015: New inflation, mortality and other assumptions were reflected.
2017: New mortality assumptions were reflected.
2019: New inflation, mortality and other assumptions were reflected.
2022: New investment return and inflation assumptions were reflected.

Changes in Plan Provisions 2015: Employer contributions reflect that a 40% CPI COLA was adopted.
2016: Employer contributions reflect that a 40% CPI COLA was adopted.
2017: Employer contributions reflect that a 40% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017.
2018: Employer contributions reflect that a 40% CPI COLA was adopted.
2019: Employer contributions reflect that a 40% CPI COLA was adopted.
2020: Employer contributions reflect that a 40% CPI COLA was adopted.
2021: No changes in plan provisions were reflected in the schedule.
2022 Employer contributions reflect that a 40% CPI COLA was adopted
2023 Employer contributions reflect that a 40% CPI COLA was adopted

WALKER COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
RETIREE HEALTH CARE BENEFIT PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2025

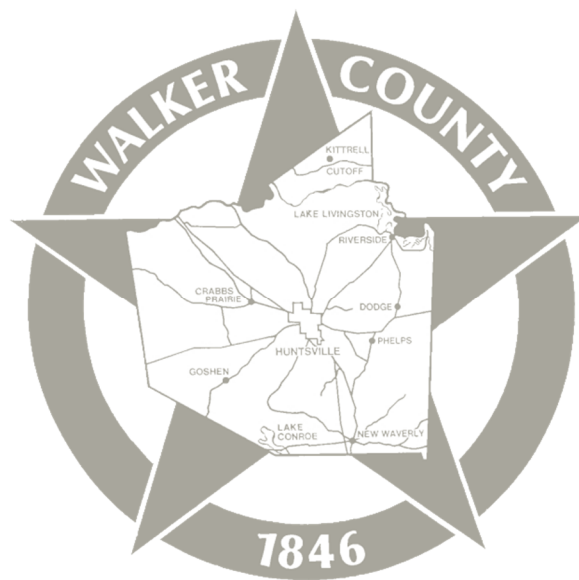
Measurement Date September 30,	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB liability				
Service Cost	\$ 550,023	\$ 352,268	\$ 352,268	\$ 840,963
Interest on the Total OPEB Liability	940,396	733,831	704,250	511,078
Difference Between Expected and Actual Experience	-	4,431,863	-	(1,214,137)
Changes of Assumptions and Other Inputs	-	2,531,303	-	(7,228,559)
Benefit Payments	<u>(451,667)</u>	<u>(486,009)</u>	<u>(386,731)</u>	<u>(355,412)</u>
Net Change in Total OPEB Liability	<u>1,038,752</u>	<u>7,563,256</u>	<u>669,787</u>	<u>(7,446,067)</u>
Total OPEB Liability - Beginning	<u>22,838,283</u>	<u>15,275,027</u>	<u>14,605,240</u>	<u>22,051,307</u>
Total OPEB Liability - Ending	<u>\$ 23,877,035</u>	<u>\$ 22,838,283</u>	<u>\$ 15,275,027</u>	<u>\$ 14,605,240</u>
Covered-employee payroll	\$ 7,384,099	\$ 7,384,099	\$ 7,531,661	\$ 7,531,661
Total OPEB liability as a percentage of covered-employee payroll	323.36%	309.29%	202.81%	193.92%

Notes to Schedule:

- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

- No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

	2020	2019	2018	2017
\$	840,963	\$ 625,233	\$ 625,233	\$ 600,839
	487,713	747,166	678,363	661,955
	-	(1,011,757)	-	-
	-	2,914,494	-	-
	<u>(225,102)</u>	<u>(210,549)</u>	<u>(257,808)</u>	<u>(257,808)</u>
	<u>1,103,574</u>	<u>3,064,587</u>	<u>1,045,788</u>	<u>1,004,986</u>
	<u>20,947,733</u>	<u>17,883,146</u>	<u>16,837,358</u>	<u>15,832,372</u>
\$	<u>22,051,307</u>	<u>\$ 20,947,733</u>	<u>\$ 17,883,146</u>	<u>\$ 16,837,358</u>
\$	8,334,886	\$ 8,334,886	\$ 8,134,025	\$ 8,134,025
	264.57%	251.33%	219.86%	207.00%



**COMBINING STATEMENTS AND BUDGET
COMPARISONS AS SUPPLEMENTARY INFORMATION**

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for specific purposes. The County reports the following special revenue funds:

County Records Management and Preservation – To account for funds for specific records management and preservation purposes in the County.

County Records Preservation II – To account for funds used only to digitize court records and preserve the records from natural disasters.

County Clerk Records Management and Preservation – To account for records management and preservation services performed by the court clerk, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

County Clerk Records Archive – To account for funds that may be expended only for the preservation and restoration of the County Clerk's records archive.

Court Facility Fee – To account for the construction, renovation, or improvement of facilities that house the courts or to pay the principal of, interest on, and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation, or improvement of the facilities.

District Clerk Records Management and Preservation – To account for records management and preservation services performed by the court clerk, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

District Clerk Rider – To account for costs incurred in the filing to TDCJ inmate correspondence.

District Clerk Archive – To account for preservation and restoration services performed in connection with maintaining a district court records archive.

County Jury Fee – To account for juror reimbursements and otherwise finance jury services.

County Jury – To account for juror reimbursements and otherwise finance jury services.

Court Reporter Service – To account for court-reporter-related services and assistance to any court in which a case is filed that requires the payment of the court reporter service fee.

County Law Library – To account for the law library, purchasing/leasing library materials, maintaining the library, acquiring furniture, shelving, equipment, computers, software, and subscriptions to obtain access to electronic research networks for use by Judges in the County.

Language Access – To account for language access services for individuals appearing before the court or receiving court services.

Courthouse Security – To account for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

Justice Courts Building Security – To account for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

Justice of Peace Truancy Prevention and Diversion – To account for the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure.

County Specialty Court Programs – To account for the county specialty court account maintained in the county treasury as required by Section 134.151 may be used by a county only to fund specialty court programs established under Subtitle K, Title 2, Government Code.

US Forest Service – To account for funds received from the US Forest Service for road pavement grants.

Justice Courts Technology – To account for (1) the cost of continuing education/training for Justice Court Judges and clerks in regards to technological enhancements for Justice Courts; and (2) the purchase and maintenance of technological enhancements for a Justice Court.

County and District Courts Technology – To account for (1) the cost of continuing education/training for County Court, Statutory County Court, or District Court Judges and clerks in regards to technological enhancements for those courts; and (2) the purchase and maintenance of technological enhancements for County Court, Statutory County Court, or District Court.

Child Abuse Prevention To account for child abuse prevention programs in the county where the court is located.

District Attorney Prosecutors Supplement – To account for funds used by the attorney or prosecutor to help defray the salaries and expenses of the office.

Pretrial Intervention Program – To account for funds used to administer the pretrial intervention program.

District Attorney Forfeiture – To account for funds used solely for the official purposes of the office of the attorney representing the state.

District Attorney Hot Check Fee – To account for funds administered by the County Attorney, District Attorney, or Criminal District Attorney for the salaries and expenses of the prosecutor's office.

Sheriff Forfeiture – To account for the funds that have been awarded to the Sheriff's Office pursuant to a court order of forfeited funds from seizures conducted during criminal activity.

Sheriff Inmate Medical – To account for inmate medical expenses (visit to sick-call, visit in-house physician/dentist, prescription fees, ER visit).

DOJ Equitable Sharing – To account for funds used by law enforcement agencies for law enforcement purposes only.

Sheriff Commissary – To account for commissary proceeds used to: (1) fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling; (2) supply inmates with clothing, writing materials, and hygiene supplies; (3) establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts; (4) fund, staff, and equip both an educational and a law library for the educational use of inmates; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Elections Equipment – To account for election equipment expenses (elections systems maintenance agreement renewals, software support).

Tax Assessor Elections Service Contracts – To account for expenses directly attributable to an election services contract.

Tax Assessor Special Inventory Fee – To account for the cost of administration of the prepayment procedure.

Juvenile Grant – To account for all grant funds of the County Juvenile Probation department.

WALKER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds				
	County Records Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund	Court Facilities Fund
ASSETS					
Cash and Cash Equivalents	\$ 8,509	\$ 74,472	\$ 428,466	\$ 476,086	\$ 88,535
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Others	-	-	-	-	-
Total Assets	<u>8,509</u>	<u>74,472</u>	<u>428,466</u>	<u>476,086</u>	<u>88,535</u>
LIABILITIES					
Accounts Payable	-	-	397	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Accrued Liabilities	-	-	4,292	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>4,689</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted For Grants Or By Legislature	<u>8,509</u>	<u>74,472</u>	<u>423,777</u>	<u>476,086</u>	<u>88,535</u>
Total fund balances	<u>8,509</u>	<u>74,472</u>	<u>423,777</u>	<u>476,086</u>	<u>88,535</u>
Total Liabilities and Fund Balances	<u>\$ 8,509</u>	<u>\$ 74,472</u>	<u>\$ 428,466</u>	<u>\$ 476,086</u>	<u>\$ 88,535</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	County Jury Fund	Court Reporter Service Fund	County Law Library Fund	Language Access Fund
\$ 123,788	\$ 179,091	\$ 6,361	\$ 2,913	\$ 23,678	\$ 21,628	\$ 111,925	\$ 9,329
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>123,788</u>	<u>179,091</u>	<u>6,361</u>	<u>2,913</u>	<u>23,678</u>	<u>21,628</u>	<u>111,925</u>	<u>9,329</u>
-	-	-	-	-	1,909	681	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	237	-	-	-	-	398	-
-	<u>237</u>	-	-	-	<u>1,909</u>	<u>1,079</u>	-
<u>123,788</u>	<u>178,854</u>	<u>6,361</u>	<u>2,913</u>	<u>23,678</u>	<u>19,719</u>	<u>110,846</u>	<u>9,329</u>
<u>123,788</u>	<u>178,854</u>	<u>6,361</u>	<u>2,913</u>	<u>23,678</u>	<u>19,719</u>	<u>110,846</u>	<u>9,329</u>
<u>\$ 123,788</u>	<u>\$ 179,091</u>	<u>\$ 6,361</u>	<u>\$ 2,913</u>	<u>\$ 23,678</u>	<u>\$ 21,628</u>	<u>\$ 111,925</u>	<u>\$ 9,329</u>

WALKER COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue Funds				
	Courthouse Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund
ASSETS					
Cash and Cash Equivalents	\$ 11,155	\$ 71,553	\$ 81,507	\$ 32,355	\$ 17,354
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Others	-	-	-	-	-
Total Assets	<u>11,155</u>	<u>71,553</u>	<u>81,507</u>	<u>32,355</u>	<u>17,354</u>
LIABILITIES					
Accounts Payable	-	-	-	-	17,354
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Accrued Liabilities	<u>4,589</u>	-	-	-	-
Total Liabilities	<u>4,589</u>	-	-	-	<u>17,354</u>
FUND BALANCES					
Restricted For Grants Or By Legislature	<u>6,566</u>	<u>71,553</u>	<u>81,507</u>	<u>32,355</u>	-
Total Fund Balances	<u>6,566</u>	<u>71,553</u>	<u>81,507</u>	<u>32,355</u>	-
Total Liabilities and Fund Balances	<u>\$ 11,155</u>	<u>\$ 71,553</u>	<u>\$ 81,507</u>	<u>\$ 32,355</u>	<u>\$ 17,354</u>

Special Revenue Funds

Justice Courts Technology Fund	County and District Courts Technology Fund	Child Abuse Prevention Fund	District Attorney Prosecutors Supplement Fund	Pretrial Intervention Program Fund	District Attorney Forfeiture Fund	District Attorney Hot Check Fee Fund	Sheriff Forfeiture Fund
\$ 85,900	\$ 5,199	\$ 3,767	\$ 12,413	\$ 202,470	\$ 243,766	\$ 611	\$ 589,520
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	232	-	-	-	-
<u>85,900</u>	<u>5,199</u>	<u>3,767</u>	<u>12,645</u>	<u>202,470</u>	<u>243,766</u>	<u>611</u>	<u>589,520</u>
-	-	-	7,359	-	586	-	4,976
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5,286	-	-	-	-
-	-	-	-	199	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>12,645</u>	<u>199</u>	<u>586</u>	<u>-</u>	<u>4,976</u>
85,900	5,199	3,767	-	202,271	243,180	611	584,544
<u>85,900</u>	<u>5,199</u>	<u>3,767</u>	<u>-</u>	<u>202,271</u>	<u>243,180</u>	<u>611</u>	<u>584,544</u>
<u>\$ 85,900</u>	<u>\$ 5,199</u>	<u>\$ 3,767</u>	<u>\$ 12,645</u>	<u>\$ 202,470</u>	<u>\$ 243,766</u>	<u>\$ 611</u>	<u>\$ 589,520</u>

WALKER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds				
	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund	Sheriff Commissary Fund	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund
ASSETS					
Cash and Cash Equivalents	\$ 77,243	\$ 716,488	\$ 677,183	\$ 33,842	\$ 22,361
Due from Other Governments	-	-	-	-	-
Accounts Receivable	348	-	12,880	-	-
Due from Others	-	-	-	-	-
Total Assets	77,591	716,488	690,063	33,842	22,361
LIABILITIES					
Accounts Payable	-	-	6,680	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Accrued Liabilities	-	-	837	-	-
Total Liabilities	-	-	7,517	-	-
FUND BALANCES					
Restricted For Grants Or By Legislature	77,591	716,488	682,546	33,842	22,361
Total Fund Balances	77,591	716,488	682,546	33,842	22,361
Total Liabilities and Fund Balances	\$ 77,591	\$ 716,488	\$ 690,063	\$ 33,842	\$ 22,361

Special Revenue Funds

Tax Assessor Special Inventory Fee Fund	Juvenile Grant Fund	Total Nonmajor Special Revenue
\$ 62,420	\$ 86,670	\$ 4,588,558
-	56,338	56,338
-	-	13,228
-	<u>3,080</u>	<u>3,312</u>
<u>62,420</u>	<u>146,088</u>	<u>4,661,436</u>
-	18,717	58,659
-	3,980	3,980
-	22,039	22,039
-	-	5,286
-	<u>14,724</u>	<u>25,276</u>
<u>-</u>	<u>59,460</u>	<u>115,240</u>
<u>62,420</u>	<u>86,628</u>	<u>4,546,196</u>
<u>62,420</u>	<u>86,628</u>	<u>4,546,196</u>
<u>\$ 62,420</u>	<u>\$ 146,088</u>	<u>\$ 4,661,436</u>

WALKER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds				
	County Records Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund	Court Facilities Fund
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,810	180	116,870	97,690	23,688
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	3,081	17,021	15,719	2,142
Other Income	-	-	-	-	-
Total Revenues	<u>2,810</u>	<u>3,261</u>	<u>133,891</u>	<u>113,409</u>	<u>25,830</u>
EXPENDITURES					
Current:					
General Government	-	-	92,605	7,747	-
Financial	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Correction and Rehabilitation	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>92,605</u>	<u>7,747</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,810</u>	<u>3,261</u>	<u>41,286</u>	<u>105,662</u>	<u>25,830</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,810	3,261	41,286	105,662	25,830
FUND BALANCE, BEGINNING	<u>5,699</u>	<u>71,211</u>	<u>382,491</u>	<u>370,424</u>	<u>62,705</u>
FUND BALANCE, ENDING	<u>\$ 8,509</u>	<u>\$ 74,472</u>	<u>\$ 423,777</u>	<u>\$ 476,086</u>	<u>\$ 88,535</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	County Jury Fund	Court Reporter Service Fund	County Law Library Fund	Language Access Fund
\$ -	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28,728	-	89	933	11,853	30,020	41,455	9,604
-	-	-	-	-	-	-	-
2,186	4,379	3	-	240	474	2,954	-
-	-	-	-	-	-	-	-
<u>30,914</u>	<u>88,379</u>	<u>92</u>	<u>933</u>	<u>12,093</u>	<u>30,494</u>	<u>44,409</u>	<u>9,604</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	11,917	-	-	-	33,136	19,469	9,006
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>11,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,136</u>	<u>19,469</u>	<u>9,006</u>
<u>30,914</u>	<u>76,462</u>	<u>92</u>	<u>933</u>	<u>12,093</u>	<u>(2,642)</u>	<u>24,940</u>	<u>598</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30,914	76,462	92	933	12,093	(2,642)	24,940	598
<u>92,874</u>	<u>102,392</u>	<u>6,269</u>	<u>1,980</u>	<u>11,585</u>	<u>22,361</u>	<u>85,906</u>	<u>8,731</u>
<u>\$ 123,788</u>	<u>\$ 178,854</u>	<u>\$ 6,361</u>	<u>\$ 2,913</u>	<u>\$ 23,678</u>	<u>\$ 19,719</u>	<u>\$ 110,846</u>	<u>\$ 9,329</u>

WALKER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds				
	Courthouse Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	40,177	4,230	16,869	7,246	-
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	2,291	232	504	-
Other Income	-	-	-	-	-
Total Revenues	<u>40,177</u>	<u>6,521</u>	<u>17,101</u>	<u>7,750</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Financial	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	99,816	-	-	-	-
Correction and Rehabilitation	-	-	-	-	-
Total Expenditures	<u>99,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(59,639)</u>	<u>6,521</u>	<u>17,101</u>	<u>7,750</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	44,741	-	-	-	-
Total Other Financing Sources (Uses)	<u>44,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(14,898)	6,521	17,101	7,750	-
FUND BALANCE, BEGINNING	<u>21,464</u>	<u>65,032</u>	<u>64,406</u>	<u>24,605</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 6,566</u>	<u>\$ 71,553</u>	<u>\$ 81,507</u>	<u>\$ 32,355</u>	<u>\$ -</u>

Special Revenue Funds

Justice Courts Technology Fund	County and District Courts Technology Fund	Child Abuse Prevention Fund	District Attorney Prosecutors Supplement Fund	Pretrial Intervention Program Fund	District Attorney Forfeiture Fund	District Attorney Hot Check Fee Fund	Sheriff Forfeiture Fund
\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -
14,023	1,597	866	-	33,423	-	262	-
-	-	-	-	-	17,966	-	11,068
3,550	41	-	-	7,058	10,064	-	25,629
-	-	-	-	-	-	-	-
<u>17,573</u>	<u>1,638</u>	<u>866</u>	<u>22,500</u>	<u>40,481</u>	<u>28,030</u>	<u>262</u>	<u>36,697</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,691	-	-	22,500	899	8,310	14	-
-	-	-	-	-	-	-	45,836
-	-	-	-	-	-	-	-
<u>23,691</u>	<u>-</u>	<u>-</u>	<u>22,500</u>	<u>899</u>	<u>8,310</u>	<u>14</u>	<u>45,836</u>
<u>(6,118)</u>	<u>1,638</u>	<u>866</u>	<u>-</u>	<u>39,582</u>	<u>19,720</u>	<u>248</u>	<u>(9,139)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(6,118)	1,638	866	-	39,582	19,720	248	(9,139)
<u>92,018</u>	<u>3,561</u>	<u>2,901</u>	<u>-</u>	<u>162,689</u>	<u>223,460</u>	<u>363</u>	<u>593,683</u>
<u>\$ 85,900</u>	<u>\$ 5,199</u>	<u>\$ 3,767</u>	<u>\$ -</u>	<u>\$ 202,271</u>	<u>\$ 243,180</u>	<u>\$ 611</u>	<u>\$ 584,544</u>

WALKER COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds				
	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund	Sheriff Commissary Fund	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ 36,281	\$ 225
Charges for Services	4,944	-	75,716	-	12,116
Fines and Forfeitures	-	172,060	-	-	-
Interest Income	2,570	25,321	23,531	-	2,738
Other Income	-	-	96,729	-	-
Total Revenues	<u>7,514</u>	<u>197,381</u>	<u>195,976</u>	<u>36,281</u>	<u>15,079</u>
EXPENDITURES					
Current:					
General Government	-	-	14,049	45,545	60,441
Financial	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Correction and Rehabilitation	-	-	42,460	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>56,509</u>	<u>45,545</u>	<u>60,441</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,514</u>	<u>197,381</u>	<u>139,467</u>	<u>(9,264)</u>	<u>(45,362)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	7,514	197,381	139,467	(9,264)	(45,362)
FUND BALANCE, BEGINNING	<u>70,077</u>	<u>519,107</u>	<u>543,079</u>	<u>43,106</u>	<u>67,723</u>
FUND BALANCE, ENDING	<u>\$ 77,591</u>	<u>\$ 716,488</u>	<u>\$ 682,546</u>	<u>\$ 33,842</u>	<u>\$ 22,361</u>

<u>Special Revenue Funds</u>		
<u>Tax Assessor Special Inventory Fee Fund</u>	<u>Juvenile Grant Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ 559,959	\$ 702,965
14,296	-	589,685
-	-	201,094
2,778	3,687	158,193
-	-	96,729
<u>17,074</u>	<u>563,646</u>	<u>1,748,666</u>
7,113	-	227,500
829	-	829
-	560,463	689,405
-	-	145,652
-	-	42,460
<u>7,942</u>	<u>560,463</u>	<u>1,105,846</u>
<u>9,132</u>	<u>3,183</u>	<u>642,820</u>
-	-	44,741
-	-	44,741
9,132	3,183	687,561
<u>53,288</u>	<u>83,445</u>	<u>3,858,635</u>
<u>\$ 62,420</u>	<u>\$ 86,628</u>	<u>\$ 4,546,196</u>



SPECIAL REVENUE FUNDS

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,810</u>	<u>\$ 2,810</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>2,810</u>	<u>2,810</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>2,810</u>	<u>2,810</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>2,810</u>	<u>2,810</u>
FUND BALANCES, BEGINNING	<u>5,699</u>	<u>5,699</u>	<u>5,699</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,699</u>	<u>\$ 5,699</u>	<u>\$ 8,509</u>	<u>\$ 2,810</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

COUNTY RECORDS PRESERVATION II FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 180</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>180</u>	<u>180</u>
Interest Income	<u>1,000</u>	<u>1,000</u>	<u>3,081</u>	<u>2,081</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>3,261</u>	<u>2,261</u>
EXPENDITURES				
General Government:				
County Records Preservation II Fund				
Operations	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total County Records Preservation II Fund	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total General Government	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCES	<u>(24,000)</u>	<u>(24,000)</u>	<u>3,261</u>	<u>27,261</u>
FUND BALANCES, BEGINNING	<u>71,211</u>	<u>71,211</u>	<u>71,211</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 47,211</u>	<u>\$ 47,211</u>	<u>\$ 74,472</u>	<u>\$ 27,261</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	\$ 105,000	\$ 105,000	\$ 116,870	\$ 11,870
Total Fees of Office/Charges for Services	<u>105,000</u>	<u>105,000</u>	<u>116,870</u>	<u>11,870</u>
Interest income	<u>8,000</u>	<u>8,000</u>	<u>17,021</u>	<u>9,021</u>
Total revenues	<u>113,000</u>	<u>113,000</u>	<u>133,891</u>	<u>20,891</u>
EXPENDITURES				
General Government:				
County Clerk Records Preservation				
Salary, Other Pay, and Benefits	102,718	102,718	90,397	12,321
Operations	<u>5,000</u>	<u>5,000</u>	<u>2,208</u>	<u>2,792</u>
Total County Clerk Records Preservation	<u>107,718</u>	<u>107,718</u>	<u>92,605</u>	<u>15,113</u>
Total General Government	<u>107,718</u>	<u>107,718</u>	<u>92,605</u>	<u>15,113</u>
Total Expenditures	<u>107,718</u>	<u>107,718</u>	<u>92,605</u>	<u>15,113</u>
NET CHANGE IN FUND BALANCES	5,282	5,282	41,286	36,004
FUND BALANCES, BEGINNING	<u>382,491</u>	<u>382,491</u>	<u>382,491</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 387,773</u>	<u>\$ 387,773</u>	<u>\$ 423,777</u>	<u>\$ 36,004</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS ARCHIVE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Archive	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 97,690</u>	<u>\$ 12,690</u>
Total Fees of Office/Charges for Services	<u>85,000</u>	<u>85,000</u>	<u>97,690</u>	<u>12,690</u>
Interest Income	<u>8,000</u>	<u>8,000</u>	<u>15,719</u>	<u>7,719</u>
Total Revenues	<u>93,000</u>	<u>93,000</u>	<u>113,409</u>	<u>20,409</u>
EXPENDITURES				
General Government:				
County Clerk Archive				
Operations	<u>5,000</u>	<u>16,000</u>	<u>7,747</u>	<u>8,253</u>
Total County Clerk Archive	<u>5,000</u>	<u>16,000</u>	<u>7,747</u>	<u>8,253</u>
Total General Government	<u>5,000</u>	<u>16,000</u>	<u>7,747</u>	<u>8,253</u>
Total Expenditures	<u>5,000</u>	<u>16,000</u>	<u>7,747</u>	<u>8,253</u>
NET CHANGE IN FUND BALANCES	88,000	77,000	105,662	28,662
FUND BALANCES, BEGINNING	<u>370,424</u>	<u>370,424</u>	<u>370,424</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 458,424</u>	<u>\$ 447,424</u>	<u>\$ 476,086</u>	<u>\$ 28,662</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

COURT FACILITIES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Fees of Office/Charges for Services:				
Court Facility Fees	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 23,688</u>	<u>\$ 11,688</u>
Total Fees of Office/Charges for Services	<u>12,000</u>	<u>12,000</u>	<u>23,688</u>	<u>11,688</u>
Interest Income	<u>1,000</u>	<u>1,000</u>	<u>2,142</u>	<u>1,142</u>
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>25,830</u>	<u>12,830</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	13,000	13,000	25,830	12,830
FUND BALANCES, BEGINNING	<u>62,705</u>	<u>62,705</u>	<u>62,705</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 75,705</u>	<u>\$ 75,705</u>	<u>\$ 88,535</u>	<u>\$ 12,830</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 28,728</u>	<u>\$ 8,728</u>
Total Fees of Office/Charges for Services	<u>20,000</u>	<u>20,000</u>	<u>28,728</u>	<u>8,728</u>
Interest Income	<u>1,500</u>	<u>1,500</u>	<u>2,186</u>	<u>686</u>
Total Revenues	<u>21,500</u>	<u>21,500</u>	<u>30,914</u>	<u>9,414</u>
EXPENDITURES				
Judicial:				
District Clerk Records Preservation				
Operations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total District Clerk Records Preservation	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Judicial	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	11,500	11,500	30,914	19,414
FUND BALANCES, BEGINNING	<u>92,874</u>	<u>92,874</u>	<u>92,874</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 104,374</u>	<u>\$ 104,374</u>	<u>\$ 123,788</u>	<u>\$ 19,414</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK RIDER FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ -
Total State Funds	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	<u>-</u>
Total Intergovernmental	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	<u>-</u>
Interest Income	<u>3,000</u>	<u>3,000</u>	<u>4,379</u>	<u>1,379</u>
Total Revenues	<u>87,000</u>	<u>87,000</u>	<u>88,379</u>	<u>1,379</u>
EXPENDITURES				
Judicial:				
Rider Prosecution Fund				
Salary, Other Pay, and Benefits	7,361	7,361	4,745	2,616
Operations	<u>35,000</u>	<u>35,000</u>	<u>7,172</u>	<u>27,828</u>
Total Rider Prosecution Fund	<u>42,361</u>	<u>42,361</u>	<u>11,917</u>	<u>30,444</u>
Total Judicial	<u>42,361</u>	<u>42,361</u>	<u>11,917</u>	<u>30,444</u>
Total Expenditures	<u>42,361</u>	<u>42,361</u>	<u>11,917</u>	<u>30,444</u>
NET CHANGE IN FUND BALANCES	44,639	44,639	76,462	31,823
FUND BALANCES, BEGINNING	<u>102,392</u>	<u>102,392</u>	<u>102,392</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 147,031</u>	<u>\$ 147,031</u>	<u>\$ 178,854</u>	<u>\$ 31,823</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK ARCHIVE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of Office/Charges for Services:				
District Clerk Archive	\$ -	\$ -	\$ 89	\$ 89
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>89</u>	<u>89</u>
Interest Income	<u>-</u>	<u>-</u>	<u>3</u>	<u>3</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>92</u>	<u>92</u>
EXPENDITURES				
Judicial:				
District Clerk Archive				
Operations	<u>2,941</u>	<u>2,941</u>	<u>-</u>	<u>2,941</u>
Total District Clerk Archive	<u>2,941</u>	<u>2,941</u>	<u>-</u>	<u>2,941</u>
Total Judicial	<u>2,941</u>	<u>2,941</u>	<u>-</u>	<u>2,941</u>
Total Expenditures	<u>2,941</u>	<u>2,941</u>	<u>-</u>	<u>2,941</u>
NET CHANGE IN FUND BALANCES	(2,941)	(2,941)	92	3,033
FUND BALANCES, BEGINNING	<u>6,269</u>	<u>6,269</u>	<u>6,269</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,328</u>	<u>\$ 3,328</u>	<u>\$ 6,361</u>	<u>\$ 3,033</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY JURY FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
County Jury Fee	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 933</u>	<u>\$ 933</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>933</u>	<u>933</u>
 Total Revenues	<u>-</u>	<u>-</u>	<u>933</u>	<u>933</u>
 EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>933</u>	<u>933</u>
 FUND BALANCES, BEGINNING	<u>1,980</u>	<u>1,980</u>	<u>1,980</u>	<u>-</u>
 FUND BALANCES, ENDING	<u>\$ 1,980</u>	<u>\$ 1,980</u>	<u>\$ 2,913</u>	<u>\$ 933</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY JURY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of Office/Charges for Services:				
County Jury Fees	\$ 6,000	\$ 6,000	\$ 11,853	\$ 5,853
Total Fees of Office/Charges for Services	<u>6,000</u>	<u>6,000</u>	<u>11,853</u>	<u>5,853</u>
Interest Income	-	-	240	240
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>12,093</u>	<u>6,093</u>
EXPENDITURES				
Judicial:				
County Jury				
Operations	<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>
Total County Jury	<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>
Total Judicial	<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>
NET CHANGE IN FUND BALANCES	1,000	1,000	12,093	1,093
FUND BALANCES, BEGINNING	<u>11,585</u>	<u>11,585</u>	<u>11,585</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 12,585</u>	<u>\$ 12,585</u>	<u>\$ 23,678</u>	<u>\$ 11,093</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

COURT REPORTER SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Reporter Fees	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 30,020</u>	<u>\$ 6,020</u>
Total Fees of Office/Charges for Services	<u>24,000</u>	<u>24,000</u>	<u>30,020</u>	<u>6,020</u>
Interest Income	<u>200</u>	<u>200</u>	<u>474</u>	<u>274</u>
Total Revenues	<u>24,200</u>	<u>24,200</u>	<u>30,494</u>	<u>6,294</u>
EXPENDITURES				
Judicial:				
Court Reporter Services				
Operations	<u>17,600</u>	<u>33,200</u>	<u>33,136</u>	<u>64</u>
Total Court Reporter Services	<u>17,600</u>	<u>33,200</u>	<u>33,136</u>	<u>64</u>
Total Judicial	<u>17,600</u>	<u>33,200</u>	<u>33,136</u>	<u>64</u>
Total Expenditures	<u>17,600</u>	<u>33,200</u>	<u>33,136</u>	<u>64</u>
NET CHANGE IN FUND BALANCES	6,600	(9,000)	(2,642)	6,358
FUND BALANCES, BEGINNING	<u>22,361</u>	<u>22,361</u>	<u>22,361</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 28,961</u>	<u>\$ 13,361</u>	<u>\$ 19,719</u>	<u>\$ 6,358</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

COUNTY LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Law Library	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 41,455</u>	<u>\$ 5,455</u>
Total Fees of Office/Charges for Services	<u>36,000</u>	<u>36,000</u>	<u>41,455</u>	<u>5,455</u>
Interest Income	<u>600</u>	<u>600</u>	<u>2,954</u>	<u>2,354</u>
Total Revenues	<u>36,600</u>	<u>36,600</u>	<u>44,409</u>	<u>7,809</u>
EXPENDITURES				
Judicial:				
Law Library				
Salary, Other Pay, and Benefits	<u>9,569</u>	<u>9,569</u>	<u>9,546</u>	<u>23</u>
Operations	<u>23,855</u>	<u>23,855</u>	<u>9,923</u>	<u>13,932</u>
Total Law Library	<u>33,424</u>	<u>33,424</u>	<u>19,469</u>	<u>13,955</u>
Total Judicial	<u>33,424</u>	<u>33,424</u>	<u>19,469</u>	<u>13,955</u>
Total Expenditures	<u>33,424</u>	<u>33,424</u>	<u>19,469</u>	<u>13,955</u>
NET CHANGE IN FUND BALANCES	<u>3,176</u>	<u>3,176</u>	<u>24,940</u>	<u>21,764</u>
FUND BALANCES, BEGINNING	<u>85,906</u>	<u>85,906</u>	<u>85,906</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 89,082</u>	<u>\$ 89,082</u>	<u>\$ 110,846</u>	<u>\$ 21,764</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LANGUAGE ACCESS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Language Access Fees	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 9,604</u>	<u>\$ 6,604</u>
Total Fees of Office/Charges for Services	<u>3,000</u>	<u>3,000</u>	<u>9,604</u>	<u>6,604</u>
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>9,604</u>	<u>6,604</u>
EXPENDITURES				
Judicial:				
Operations	<u>1,000</u>	<u>1,000</u>	<u>9,006</u>	<u>(8,006)</u>
Total Judicial	<u>1,000</u>	<u>1,000</u>	<u>9,006</u>	<u>(8,006)</u>
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>9,006</u>	<u>(8,006)</u>
NET CHANGE IN FUND BALANCES	<u>2,000</u>	<u>2,000</u>	<u>598</u>	<u>(1,402)</u>
FUND BALANCES, BEGINNING	<u>8,731</u>	<u>8,731</u>	<u>8,731</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 10,731</u>	<u>\$ 10,731</u>	<u>\$ 9,329</u>	<u>\$ (1,402)</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of Office/Charges for Services:				
Courthouse Security	\$ 39,000	\$ 39,000	\$ 40,177	\$ 1,177
Total Fees of Office/Charges for Services	<u>39,000</u>	<u>39,000</u>	<u>40,177</u>	<u>1,177</u>
 Total Revenues	 <u>39,000</u>	 <u>39,000</u>	 <u>40,177</u>	 <u>1,177</u>
EXPENDITURES				
Public Safety:				
Courthouse Security				
Salary, Other Pay, and Benefits	<u>99,857</u>	<u>99,857</u>	<u>99,816</u>	<u>41</u>
Total Courthouse Security	<u>99,857</u>	<u>99,857</u>	<u>99,816</u>	<u>41</u>
 Total Public Safety	 <u>99,857</u>	 <u>99,857</u>	 <u>99,816</u>	 <u>41</u>
Total Expenditures	<u>99,857</u>	<u>99,857</u>	<u>99,816</u>	<u>41</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(60,857)</u>	<u>(60,857)</u>	<u>(59,639)</u>	<u>1,218</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>44,741</u>	<u>58,673</u>	<u>44,741</u>	<u>(13,932)</u>
Total Other Financing Sources (Uses)	<u>44,741</u>	<u>58,673</u>	<u>44,741</u>	<u>(13,932)</u>
NET CHANGE IN FUND BALANCES	<u>(16,116)</u>	<u>(2,184)</u>	<u>(14,898)</u>	<u>(12,714)</u>
FUND BALANCES, BEGINNING	<u>21,464</u>	<u>21,464</u>	<u>21,464</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,348</u>	<u>\$ 19,280</u>	<u>\$ 6,566</u>	<u>\$ (12,714)</u>

WALKER COUNTY, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

JUSTICE COURTS BUILDING SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Justice Courts Security	<u>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 4,230</u>	<u>\$ 1,030</u>
Total Fees of Office/Charges for Services	<u>3,200</u>	<u>3,200</u>	<u>4,230</u>	<u>1,030</u>
Interest Income	<u>1,000</u>	<u>1,000</u>	<u>2,291</u>	<u>1,291</u>
Total Revenues	<u>4,200</u>	<u>4,200</u>	<u>6,521</u>	<u>2,321</u>
EXPENDITURES				
Public Safety:				
Justice Courts Security Operations	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Justice Courts Security	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Public Safety	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total Expenditures	<u>17,500</u>	<u>17,500</u>	<u>-</u>	<u>17,500</u>
NET CHANGE IN FUND BALANCES	<u>(13,300)</u>	<u>(13,300)</u>	<u>6,521</u>	<u>19,821</u>
FUND BALANCES, BEGINNING	<u>65,032</u>	<u>65,032</u>	<u>65,032</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 51,732</u>	<u>\$ 51,732</u>	<u>\$ 71,553</u>	<u>\$ 19,821</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JP TRUANCY PREVENTION AND DIVERSION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Costs	\$ 14,000	\$ 14,000	\$ 16,869	\$ 2,869
Total Fees of Office/Charges for Services	<u>14,000</u>	<u>14,000</u>	<u>16,869</u>	<u>2,869</u>
Interest Income	<u>100</u>	<u>100</u>	<u>232</u>	<u>132</u>
Total Revenues	<u>14,100</u>	<u>14,100</u>	<u>17,101</u>	<u>3,001</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	14,100	14,100	17,101	3,001
FUND BALANCES, BEGINNING	<u>64,406</u>	<u>64,406</u>	<u>64,406</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 78,506</u>	<u>\$ 78,506</u>	<u>\$ 81,507</u>	<u>\$ 3,001</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY SPECIALTY COURTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Costs	\$ 6,000	\$ 6,000	\$ 7,246	\$ 1,246
Total Fees of Office/Charges for Services	<u>6,000</u>	<u>6,000</u>	<u>7,246</u>	<u>1,246</u>
Interest Income	<u>100</u>	<u>100</u>	<u>504</u>	<u>404</u>
Total Revenues	<u>6,100</u>	<u>6,100</u>	<u>7,750</u>	<u>1,650</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,100	6,100	7,750	1,650
FUND BALANCES, BEGINNING	<u>24,605</u>	<u>24,605</u>	<u>24,605</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 30,705</u>	<u>\$ 30,705</u>	<u>\$ 32,355</u>	<u>\$ 1,650</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURTS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of Office/Charges for Services:				
Justice Court Technology	\$ 12,000	\$ 12,000	\$ 14,023	\$ 2,023
Total Fees of Office/Charges for Services	<u>12,000</u>	<u>12,000</u>	<u>14,023</u>	<u>2,023</u>
Interest Income	<u>3,500</u>	<u>3,500</u>	<u>3,550</u>	<u>50</u>
Total Revenues	<u>15,500</u>	<u>15,500</u>	<u>17,573</u>	<u>2,073</u>
EXPENDITURES				
Judicial:				
Justice Court Technology				
Operations	19,701	24,701	23,691	1,010
Contingency	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Justice Court Technology	<u>24,701</u>	<u>24,701</u>	<u>23,691</u>	<u>1,010</u>
Total Judicial	<u>24,701</u>	<u>24,701</u>	<u>23,691</u>	<u>1,010</u>
Total Expenditures	<u>24,701</u>	<u>24,701</u>	<u>23,691</u>	<u>1,010</u>
NET CHANGE IN FUND BALANCES	(9,201)	(9,201)	(6,118)	3,083
FUND BALANCES, BEGINNING	<u>92,018</u>	<u>92,018</u>	<u>92,018</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 82,817</u>	<u>\$ 82,817</u>	<u>\$ 85,900</u>	<u>\$ 3,083</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY AND DISTRICT COURTS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees of Office/Charges for Services:				
County And District Court Technology	\$ 1,250	\$ 1,250	\$ 1,597	\$ 347
Total Fees of Office/Charges for Services	<u>1,250</u>	<u>1,250</u>	<u>1,597</u>	<u>347</u>
Interest Income	-	-	41	41
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>1,638</u>	<u>388</u>
EXPENDITURES				
Judicial:				
County and District Court Technology Operations	<u>1,250</u>	<u>1,250</u>	-	<u>1,250</u>
Total County and District Court Technology	<u>1,250</u>	<u>1,250</u>	-	<u>1,250</u>
Total Judicial	<u>1,250</u>	<u>1,250</u>	-	<u>1,250</u>
Total Expenditures	<u>1,250</u>	<u>1,250</u>	-	<u>1,250</u>
NET CHANGE IN FUND BALANCES	-	-	1,638	1,638
FUND BALANCES, BEGINNING	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>	-
FUND BALANCES, ENDING	<u>\$ 3,561</u>	<u>\$ 3,561</u>	<u>\$ 5,199</u>	<u>\$ 1,638</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CHILD ABUSE PREVENTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Child Abuse Prevention Fee	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 866</u>	<u>\$ 366</u>
Total Fees of Office/Charges for Services	<u>500</u>	<u>500</u>	<u>866</u>	<u>366</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>866</u>	<u>366</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	500	500	866	366
FUND BALANCES, BEGINNING	<u>2,901</u>	<u>2,901</u>	<u>2,901</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,401</u>	<u>\$ 3,401</u>	<u>\$ 3,767</u>	<u>\$ 366</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT ATTORNEY PROSECUTORS SUPPLEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
Total State Funds	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total Intergovernmental	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total Revenues	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
EXPENDITURES				
Judicial:				
CDA Supplement				
Operations	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total CDA Supplement	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total Judicial	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total Expenditures	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PRETRIAL INTERVENTION PROGRAM FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Pretrial Intervention	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 33,423</u>	<u>\$ 20,423</u>
Total Fees of Office/Charges for Services	<u>13,000</u>	<u>13,000</u>	<u>33,423</u>	<u>20,423</u>
Interest Income	<u>3,000</u>	<u>3,000</u>	<u>7,058</u>	<u>4,058</u>
Total Revenues	<u>16,000</u>	<u>16,000</u>	<u>40,481</u>	<u>24,481</u>
EXPENDITURES				
Judicial:				
Pretrial Intervention				
Salary, Other Pay, and Benefits	<u>30,671</u>	<u>30,671</u>	<u>899</u>	<u>29,772</u>
Total Pretrial Intervention	<u>30,671</u>	<u>30,671</u>	<u>899</u>	<u>29,772</u>
Total Judicial	<u>30,671</u>	<u>30,671</u>	<u>899</u>	<u>29,772</u>
Total Expenditures	<u>30,671</u>	<u>30,671</u>	<u>899</u>	<u>29,772</u>
NET CHANGE IN FUND BALANCES	(14,671)	(14,671)	39,582	54,253
FUND BALANCES, BEGINNING	<u>162,689</u>	<u>162,689</u>	<u>162,689</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 148,018</u>	<u>\$ 148,018</u>	<u>\$ 202,271</u>	<u>\$ 54,253</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT ATTORNEY FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeitures:				
Fines and Forfeitures	\$ -	\$ -	\$ 17,966	\$ 17,966
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>17,966</u>	<u>17,966</u>
Interest Income	<u>7,000</u>	<u>7,000</u>	<u>10,064</u>	<u>3,064</u>
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>28,030</u>	<u>21,030</u>
EXPENDITURES				
Judicial:				
District Attorney Forfeitures				
Operations	<u>24,000</u>	<u>24,000</u>	<u>8,310</u>	<u>15,690</u>
Total District Attorney Forfeitures	<u>24,000</u>	<u>24,000</u>	<u>8,310</u>	<u>15,690</u>
Total Judicial	<u>24,000</u>	<u>24,000</u>	<u>8,310</u>	<u>15,690</u>
Total Expenditures	<u>24,000</u>	<u>24,000</u>	<u>8,310</u>	<u>15,690</u>
NET CHANGE IN FUND BALANCES	(17,000)	(17,000)	19,720	36,720
FUND BALANCES, BEGINNING	<u>223,460</u>	<u>223,460</u>	<u>223,460</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 206,460</u>	<u>\$ 206,460</u>	<u>\$ 243,180</u>	<u>\$ 36,720</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT ATTORNEY HOT CHECK FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Hot Check	\$ -	\$ -	\$ 262	\$ 262
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>262</u>	<u>262</u>
 Total Revenues	<u>-</u>	<u>-</u>	<u>262</u>	<u>262</u>
EXPENDITURES				
Judicial:				
Hot Checks				
Operations	<u>242</u>	<u>242</u>	<u>14</u>	<u>228</u>
Total Hot Checks	<u>242</u>	<u>242</u>	<u>14</u>	<u>228</u>
Total Judicial	<u>242</u>	<u>242</u>	<u>14</u>	<u>228</u>
Total Expenditures	<u>242</u>	<u>242</u>	<u>14</u>	<u>228</u>
NET CHANGE IN FUND BALANCES	(242)	(242)	248	490
FUND BALANCES, BEGINNING	<u>363</u>	<u>363</u>	<u>363</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 121</u>	<u>\$ 121</u>	<u>\$ 611</u>	<u>\$ 490</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeitures:				
Fines and Forfeitures	\$ -	\$ -	\$ 11,068	\$ 11,068
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>11,068</u>	<u>11,068</u>
Interest Income	<u>20,000</u>	<u>20,000</u>	<u>25,629</u>	<u>5,629</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>36,697</u>	<u>16,697</u>
EXPENDITURES				
Public Safety:				
Sheriff Forfeiture				
Operations	20,000	60,500	45,836	14,664
Contingency	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Sheriff Forfeiture	<u>40,000</u>	<u>60,500</u>	<u>45,836</u>	<u>14,664</u>
Total Public Safety	<u>40,000</u>	<u>60,500</u>	<u>45,836</u>	<u>14,664</u>
Total Expenditures	<u>40,000</u>	<u>60,500</u>	<u>45,836</u>	<u>14,664</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(20,000)	(40,500)	(9,139)	31,361
OTHER FINANCING SOURCES (USES)				
NET CHANGE IN FUND BALANCES	(20,000)	(40,500)	(9,139)	31,361
FUND BALANCES, BEGINNING	<u>593,683</u>	<u>593,683</u>	<u>593,683</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 573,683</u>	<u>\$ 553,183</u>	<u>\$ 584,544</u>	<u>\$ 31,361</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF INMATE MEDICAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Inmate Medical Services	\$ 3,600	\$ 3,600	\$ 4,944	\$ 1,344
Total Fees of Office/Charges for Services	<u>3,600</u>	<u>3,600</u>	<u>4,944</u>	<u>1,344</u>
Interest Income	<u>2,000</u>	<u>2,000</u>	<u>2,570</u>	<u>570</u>
Total Revenues	<u>5,600</u>	<u>5,600</u>	<u>7,514</u>	<u>1,914</u>
EXPENDITURES				
Correction and Rehabilitation				
Sheriff Inmate Medical				
Operations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Sheriff Inmate Medical	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Correction and Rehabilitation	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	(4,400)	(4,400)	7,514	11,914
FUND BALANCES, BEGINNING	<u>70,077</u>	<u>70,077</u>	<u>70,077</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 65,677</u>	<u>\$ 65,677</u>	<u>\$ 77,591</u>	<u>\$ 11,914</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DOJ EQUITABLE SHARING FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ 172,060	\$ 172,060
Interest Income	<u>12,000</u>	<u>12,000</u>	<u>25,321</u>	<u>13,321</u>
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>197,381</u>	<u>185,381</u>
EXPENDITURES				
Public Safety:				
DOJ Equitable Sharing				
Contingency	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total DOJ Equitable Sharing	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Public Safety	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCES	(38,000)	(38,000)	197,381	235,381
FUND BALANCES, BEGINNING	<u>519,107</u>	<u>519,107</u>	<u>519,107</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 481,107</u>	<u>\$ 481,107</u>	<u>\$ 716,488</u>	<u>\$ 235,381</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF COMMISSARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Commissary Fees	\$ 74,000	\$ 74,000	\$ 75,716	\$ 1,716
Total Fees of Office/Charges for Services	<u>74,000</u>	<u>74,000</u>	<u>75,716</u>	<u>1,716</u>
Interest Income	10,000	10,000	23,531	13,531
Other Income	<u>63,000</u>	<u>63,000</u>	<u>96,729</u>	<u>33,729</u>
Total Revenues	<u>147,000</u>	<u>147,000</u>	<u>195,976</u>	<u>48,976</u>
EXPENDITURES				
Correction and Rehabilitation:				
Commissary Fees				
Salaries, Pay, and Other Benefits	3,000	10,000	9,252	748
Operations	72,800	93,899	47,257	46,642
Contingency	<u>40,000</u>	<u>11,901</u>	<u>-</u>	<u>11,901</u>
Total Commissary Fees	<u>115,800</u>	<u>115,800</u>	<u>56,509</u>	<u>59,291</u>
Total Correction and Rehabilitation	<u>115,800</u>	<u>115,800</u>	<u>56,509</u>	<u>59,291</u>
Total Expenditures	<u>115,800</u>	<u>115,800</u>	<u>56,509</u>	<u>59,291</u>
NET CHANGE IN FUND BALANCES	31,200	31,200	139,467	108,267
FUND BALANCES, BEGINNING	<u>543,079</u>	<u>543,079</u>	<u>543,079</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 574,279</u>	<u>\$ 574,279</u>	<u>\$ 682,546</u>	<u>\$ 108,267</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ELECTIONS EQUIPMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
Other Intergovernmental Funds				
Other Intergovernmental	\$ 43,000	\$ 43,000	\$ 36,281	\$ (6,719)
Total Other Intergovernmental Funds	<u>43,000</u>	<u>43,000</u>	<u>36,281</u>	<u>(6,719)</u>
Total Intergovernmental	<u>43,000</u>	<u>43,000</u>	<u>36,281</u>	<u>(6,719)</u>
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>36,281</u>	<u>(6,719)</u>
EXPENDITURES				
General Government:				
Elections Equipment				
Operations	<u>45,545</u>	<u>45,545</u>	<u>45,545</u>	<u>-</u>
Total Elections Equipment	<u>45,545</u>	<u>45,545</u>	<u>45,545</u>	<u>-</u>
Total General Government	<u>45,545</u>	<u>45,545</u>	<u>45,545</u>	<u>-</u>
Total Expenditures	<u>45,545</u>	<u>45,545</u>	<u>45,545</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,545)	(2,545)	(9,264)	(6,719)
FUND BALANCES, BEGINNING	<u>43,106</u>	<u>43,106</u>	<u>43,106</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 40,561</u>	<u>\$ 40,561</u>	<u>\$ 33,842</u>	<u>\$ (6,719)</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TAX ASSESSOR ELECTIONS SERVICE CONTRACT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Tax Assessor Election Service Contract	\$ 10,000	\$ 10,000	\$ 12,116	\$ 2,116
Total Fees of Office/Charges for Services	<u>10,000</u>	<u>10,000</u>	<u>12,116</u>	<u>2,116</u>
Intergovernmental:				
Local Funds				
Other Local Funds	-	-	225	225
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>225</u>	<u>225</u>
Interest Income	<u>500</u>	<u>500</u>	<u>2,738</u>	<u>2,238</u>
Total Revenues	<u>10,500</u>	<u>10,500</u>	<u>15,079</u>	<u>4,579</u>
EXPENDITURES				
General Government:				
Elections Services Contracts				
Salary, Other Pay, and Benefits	4,212	4,212	2,497	1,715
Operations	<u>2,227</u>	<u>58,227</u>	<u>57,944</u>	<u>283</u>
Total Elections Services Contracts	<u>6,439</u>	<u>62,439</u>	<u>60,441</u>	<u>1,998</u>
Total General Government	<u>6,439</u>	<u>62,439</u>	<u>60,441</u>	<u>1,998</u>
Total Expenditures	<u>6,439</u>	<u>62,439</u>	<u>60,441</u>	<u>1,998</u>
NET CHANGE IN FUND BALANCES	4,061	(51,939)	(45,362)	6,577
FUND BALANCES, BEGINNING	<u>67,723</u>	<u>67,723</u>	<u>67,723</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 71,784</u>	<u>\$ 15,784</u>	<u>\$ 22,361</u>	<u>\$ 6,577</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TAX ASSESSOR SPECIAL INVENTORY FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Tax Assessor Election Service Contract	\$ -	\$ -	\$ 14,296	\$ 14,296
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>14,296</u>	<u>14,296</u>
Interest Income	<u>-</u>	<u>-</u>	<u>2,778</u>	<u>2,778</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>17,074</u>	<u>17,074</u>
EXPENDITURES				
General Government:				
Tax Assessor Special Inventory Fees				
Operations	-	829	829	-
Capital	<u>-</u>	<u>7,171</u>	<u>7,113</u>	<u>58</u>
Total Tax Assessor Special Inventory Fees	<u>-</u>	<u>8,000</u>	<u>7,942</u>	<u>58</u>
Total General Government	<u>-</u>	<u>8,000</u>	<u>7,942</u>	<u>58</u>
Total Expenditures	<u>-</u>	<u>8,000</u>	<u>7,942</u>	<u>58</u>
NET CHANGE IN FUND BALANCES	-	(8,000)	9,132	17,132
FUND BALANCES, BEGINNING	<u>53,288</u>	<u>53,288</u>	<u>53,288</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 53,288</u>	<u>\$ 45,288</u>	<u>\$ 62,420</u>	<u>\$ 17,132</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUVENILE GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ -	\$ 9,000	\$ 6,580	\$ (2,420)
State Grant Funds	555,689	555,689	553,379	(2,310)
Total State Funds	555,689	564,689	559,959	(4,730)
Total Intergovernmental	555,689	564,689	559,959	(4,730)
Interest Income	-	-	3,687	3,687
Total Revenues	555,689	564,689	563,646	(1,043)
EXPENDITURES				
Judicial:				
Title IV-E Funds				
Operations	-	-	504	(504)
Total Title IV-E Funds	-	-	504	(504)
TJPC-A-94-236				
Salary, Other Pay, And Benefits	368,465	368,465	366,642	1,823
Operations	187,224	187,224	186,737	487
Total TJPC-A-94-236	555,689	555,689	553,379	2,310
HGAC Services Grant				
Operations	-	9,000	6,580	2,420
Total HGAC Services Grant	-	9,000	6,580	2,420
Total Judicial	555,689	564,689	560,463	4,226
Total Expenditures	555,689	564,689	560,463	4,226
NET CHANGE IN FUND BALANCES	-	-	3,183	3,183
FUND BALANCES, BEGINNING	83,445	83,445	83,445	-
FUND BALANCES, ENDING	\$ 83,445	\$ 83,445	\$ 86,628	\$ 3,183



DEBT SERVICE FUND



WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DEBT SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 1,157,503	\$ 1,157,503	\$ 1,324,992	\$ 167,489
Delinquent Taxes	22,000	22,000	30,367	8,367
Total Ad Valorem Taxes	<u>1,179,503</u>	<u>1,179,503</u>	<u>1,355,359</u>	<u>175,856</u>
Penalty and Interest	19,000	19,000	22,362	3,362
Interest Income	<u>30,000</u>	<u>30,000</u>	<u>40,965</u>	<u>10,965</u>
Total Revenues	<u>1,228,503</u>	<u>1,228,503</u>	<u>1,418,686</u>	<u>190,183</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	1,055,000	1,055,000	1,055,000	-
Interest and Fiscal Charges	<u>322,568</u>	<u>322,568</u>	<u>322,568</u>	<u>-</u>
Total Debt Service	<u>1,377,568</u>	<u>1,377,568</u>	<u>1,377,568</u>	<u>-</u>
Total Expenditures	<u>1,377,568</u>	<u>1,377,568</u>	<u>1,377,568</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(149,065)	(149,065)	41,118	190,183
FUND BALANCES, BEGINNING	<u>393,644</u>	<u>393,644</u>	<u>393,644</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 244,579</u>	<u>\$ 244,579</u>	<u>\$ 434,762</u>	<u>\$ 190,183</u>

WALKER COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2025

	<u>Custodial Funds</u>	
	<u>Adult Probation</u>	<u>Walker County Public Safety Communications Center</u>
ASSETS		
Cash and Cash Equivalents	\$ 644,767	\$ 887,355
Due from Others	-	13
Prepaid Insurance	<u>8,649</u>	<u>-</u>
Total Assets	<u>653,416</u>	<u>887,368</u>
LIABILITIES		
Accounts Payable	4,955	9,542
Due to Other Governments	52,598	-
Accrued Liabilities	<u>65,522</u>	<u>38,022</u>
Total Liabilities	<u>123,075</u>	<u>47,564</u>
NET POSITION		
Restricted for Individuals, Organizations, and Other Governments	<u>530,341</u>	<u>839,804</u>
Total Net Position	<u>\$ 530,341</u>	<u>\$ 839,804</u>

Custodial Funds

District Clerk	County Clerk	Tax Assessor	County Officials Trust & Agency Funds	Total Custodial Funds
\$ 1,639,705	\$ 2,833,228	\$ 1,026,316	\$ 104,424	\$ 7,135,795
-	-	-	-	13
-	-	-	-	8,649
<u>1,639,705</u>	<u>2,833,228</u>	<u>1,026,316</u>	<u>104,424</u>	<u>7,144,457</u>
-	5,106	-	-	19,603
-	-	1,026,316	-	1,078,914
-	-	-	-	103,544
<u>-</u>	<u>5,106</u>	<u>1,026,316</u>	<u>-</u>	<u>1,202,061</u>
1,639,705	2,828,122	-	104,424	5,942,396
<u>\$ 1,639,705</u>	<u>\$ 2,828,122</u>	<u>\$ -</u>	<u>\$ 104,424</u>	<u>\$ 5,942,396</u>

WALKER COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Custodial Funds	
	Adult Probation	Walker County Public Safety Communications Center
ADDITIONS		
Taxes and Fees Collected on Behalf of Other Governments	\$ -	\$ -
Contributions from Other Governments	2,005,873	803,371
Bonds Received	-	-
Interest Earnings	16,593	32,468
Taxes Sales	-	-
Civil Registry and Trust Fees	-	-
Miscellaneous Additions	<u>3,402</u>	<u>754</u>
 Total Additions	 <u>2,025,868</u>	 <u>836,593</u>
DEDUCTIONS		
Taxes and Fees Collected on Behalf of State Comptroller	-	-
Disbursements on Behalf of Contracting Entities	1,923,072	721,244
Bonds Returned	-	-
Credit Card Fees	-	-
Charge Back	-	-
Refund	-	-
Administrative Expenses	-	-
Taxes Sales Returned	-	-
Civil Registry and Trust Fees	<u>-</u>	<u>-</u>
 Total Deductions	 <u>1,923,072</u>	 <u>721,244</u>
 NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	 102,796	 115,349
 NET POSITION, BEGINNING	 <u>427,545</u>	 <u>724,455</u>
 NET POSITION, ENDING	 <u>\$ 530,341</u>	 <u>\$ 839,804</u>

Custodial Funds

District Clerk	County Clerk	Tax Assessor	County Officials Trust & Agency Funds	Total Custodial Funds
\$ -	\$ -	\$ 37,482,991	\$ -	\$ 37,482,991
-	-	-	-	2,809,244
33,100	27,550	-	-	60,650
13,230	10,807	14,084	-	87,182
856,885	-	-	-	856,885
191,241	686,301	-	-	877,542
130	-	-	-	4,286
<u>1,094,586</u>	<u>724,658</u>	<u>37,497,075</u>	<u>-</u>	<u>42,178,780</u>
-	-	37,433,793	-	37,433,793
-	-	2,835	16,562	2,663,713
22,250	25,219	-	-	47,469
-	-	52,553	-	52,553
-	-	1,693	-	1,693
-	-	6,201	-	6,201
2,319	5,736	-	-	8,055
598,743	866	-	-	599,609
298,983	798,586	-	-	1,097,569
<u>922,295</u>	<u>830,407</u>	<u>37,497,075</u>	<u>16,562</u>	<u>41,910,655</u>
172,291	(105,749)	-	(16,562)	268,125
<u>1,467,414</u>	<u>2,933,871</u>	<u>-</u>	<u>120,986</u>	<u>5,674,271</u>
<u>\$ 1,639,705</u>	<u>\$ 2,828,122</u>	<u>\$ -</u>	<u>\$ 104,424</u>	<u>\$ 5,942,396</u>



**STATISTICAL SECTION
(Unaudited)**

This part of the Walker County, Texas's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	162
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property taxes.	175
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	184
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place and to help make comparisons over time and with other governments.	190
Operating Information These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	192
Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.	

WALKER COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2025	2024	2023	2022
Governmental Activities:				
Net Investment in Capital Assets	\$ 9,176,897	\$ 8,215,081	\$ 8,365,769	\$ 7,378,421
Restricted	5,021,993	4,287,063	3,577,991	3,065,411
Unrestricted	<u>(1,172,085)</u>	<u>(3,131,639)</u>	<u>(4,616,427)</u>	<u>(5,129,150)</u>
Total Governmental Activities Net Position	<u>\$ 13,026,805</u>	<u>\$ 9,370,505</u>	<u>\$ 7,327,333</u>	<u>\$ 5,314,682</u>
Primary Government:				
Net Investment in Capital Assets	\$ 9,176,897	\$ 8,215,081	\$ 8,365,769	\$ 7,378,421
Restricted	5,021,993	4,287,063	3,577,991	3,065,411
Unrestricted	<u>(1,172,085)</u>	<u>(3,131,639)</u>	<u>(4,616,427)</u>	<u>(5,129,150)</u>
Total Primary Government Net Position	<u>\$ 13,026,805</u>	<u>\$ 9,370,505</u>	<u>\$ 7,327,333</u>	<u>\$ 5,314,682</u>

TABLE 1

Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 6,724,724	\$ 6,359,402	\$ 6,711,863	\$ 7,970,991	\$ 8,868,866	\$ 9,685,620
2,957,742	2,640,864	2,397,599	2,255,968	2,129,888	1,863,075
<u>(11,962,454)</u>	<u>(14,523,512)</u>	<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>(9,765,392)</u>	<u>(5,191,383)</u>
<u>\$ (2,279,988)</u>	<u>\$ (5,523,246)</u>	<u>\$ (6,325,761)</u>	<u>\$ (4,147,855)</u>	<u>\$ 1,233,362</u>	<u>\$ 6,357,312</u>
\$ 6,724,724	\$ 6,359,402	\$ 6,711,863	\$ 7,970,991	\$ 8,868,866	\$ 9,685,620
2,957,742	2,640,864	2,397,599	2,255,968	2,129,888	1,863,075
<u>(11,962,454)</u>	<u>(14,523,512)</u>	<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>(9,765,392)</u>	<u>(5,191,383)</u>
<u>\$ (2,279,988)</u>	<u>\$ (5,523,246)</u>	<u>\$ (6,325,761)</u>	<u>\$ (4,147,855)</u>	<u>\$ 1,233,362</u>	<u>\$ 6,357,312</u>

WALKER COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2025	2024	2023	2022
Expenses				
Governmental Activities:				
General Government	\$ 5,817,737	\$ 4,671,069	\$ 5,420,240	\$ 4,840,370
Financial	3,620,721	3,370,662	3,153,331	2,809,201
Judicial	14,916,944	13,958,759	12,736,567	11,575,838
Public Safety	15,048,540	14,862,406	13,584,692	12,519,918
Correction and Rehabilitation	5,398,863	4,949,266	6,898,165	4,711,929
Health & Welfare	2,218,292	2,689,528	2,445,921	1,193,022
Culture and Education	266,495	318,963	348,053	310,671
Public Transportation	9,616,588	9,452,965	8,422,240	8,884,378
Interest & Fiscal Charges	311,889	342,701	373,165	401,789
Total Governmental Activities	<u>\$ 57,216,069</u>	<u>\$ 54,616,319</u>	<u>\$ 53,382,374</u>	<u>\$ 47,247,116</u>
Total Primary Government	<u>\$ 57,216,069</u>	<u>\$ 54,616,319</u>	<u>\$ 53,382,374</u>	<u>\$ 47,247,116</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 1,102,346	\$ 1,086,401	\$ 1,465,062	\$ 1,008,478
Financial	1,155,044	1,181,351	1,173,157	1,111,421
Judicial	820,897	77,532	664,056	680,158
Public Safety	4,731,873	3,451,163	3,428,014	3,754,778
Correction and Rehabilitation	333,545	313,282	247,611	297,050
Health & Welfare	744,701	400,267	666,028	463,303
Culture and Education	-	-	-	-
Public Transportation	1,592,961	1,466,793	1,464,282	1,547,116
Operating Grants and Contributions	11,276,999	11,301,493	12,267,423	16,003,817
Capital Grants and Contributions	-	-	-	-
Total Governmental Activities	<u>\$ 21,758,366</u>	<u>\$ 19,976,102</u>	<u>\$ 21,375,633</u>	<u>\$ 24,866,121</u>
Total Primary Government	<u>\$ 21,758,366</u>	<u>\$ 19,976,102</u>	<u>\$ 21,375,633</u>	<u>\$ 24,866,121</u>
Net (Expense)/Revenue				
Governmental Activities	<u>\$ (35,457,703)</u>	<u>\$ (34,640,217)</u>	<u>\$ (32,006,741)</u>	<u>\$ (22,380,995)</u>
Total Primary Government Net Expense	<u>\$ (35,457,703)</u>	<u>\$ (34,640,217)</u>	<u>\$ (32,006,741)</u>	<u>\$ (22,380,995)</u>

TABLE 2

Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 4,713,783	\$ 4,172,911	\$ 4,390,540	\$ 4,358,180	\$ 6,496,973	\$ 5,543,255
2,709,368	2,747,854	2,749,478	2,529,932	2,455,399	2,333,148
11,448,657	11,286,973	11,927,277	11,102,287	11,589,784	10,040,223
12,236,689	11,104,545	10,977,285	10,136,547	9,566,499	9,142,524
4,737,083	4,533,106	4,563,127	4,387,983	4,345,175	3,860,155
1,161,542	1,042,758	808,512	707,113	653,677	799,830
258,917	222,415	237,007	226,851	279,911	278,594
6,746,741	6,318,026	7,069,206	6,211,591	7,445,266	5,917,477
<u>426,925</u>	<u>429,556</u>	<u>517,375</u>	<u>501,513</u>	<u>518,479</u>	<u>535,128</u>
<u>\$ 44,439,705</u>	<u>\$ 41,858,144</u>	<u>\$ 43,239,807</u>	<u>\$ 40,161,997</u>	<u>\$ 43,351,163</u>	<u>\$ 38,450,334</u>
<u>\$ 44,439,705</u>	<u>\$ 41,858,144</u>	<u>\$ 43,239,807</u>	<u>\$ 40,161,997</u>	<u>\$ 43,351,163</u>	<u>\$ 38,450,334</u>
\$ 1,067,964	\$ 932,187	\$ 921,051	\$ 848,792	\$ 771,922	\$ 819,957
936,303	903,069	840,111	750,706	676,956	687,049
764,806	764,009	774,956	748,720	731,024	705,742
3,679,997	3,094,928	2,973,748	2,453,193	2,798,656	2,630,156
441,952	394,608	312,459	285,823	365,119	383,983
463,028	403,238	329,115	296,098	216,964	221,049
508	1,105	824	-	-	-
1,587,127	1,507,086	1,772,066	1,886,447	1,616,998	1,868,567
11,087,611	8,664,102	8,540,287	6,488,447	8,046,362	8,891,973
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,640</u>
<u>\$ 20,029,296</u>	<u>\$ 16,664,332</u>	<u>\$ 16,464,617</u>	<u>\$ 13,758,226</u>	<u>\$ 15,224,001</u>	<u>\$ 16,308,116</u>
<u>\$ 20,029,296</u>	<u>\$ 16,664,332</u>	<u>\$ 16,464,617</u>	<u>\$ 13,758,226</u>	<u>\$ 15,224,001</u>	<u>\$ 16,308,116</u>
<u>\$ (24,410,409)</u>	<u>\$ (25,193,812)</u>	<u>\$ (26,775,190)</u>	<u>\$ (26,403,771)</u>	<u>\$ (28,127,162)</u>	<u>\$ (22,142,218)</u>
<u>\$ (24,410,409)</u>	<u>\$ (25,193,812)</u>	<u>\$ (26,775,190)</u>	<u>\$ (26,403,771)</u>	<u>\$ (28,127,162)</u>	<u>\$ (22,142,218)</u>

WALKER COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2025	2024	2023	2022
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes				
Property Taxes	\$ 30,534,953	\$ 28,435,761	\$ 26,153,642	\$ 23,946,450
Sales Taxes	5,493,849	5,124,435	5,104,600	5,027,193
Other Taxes	67,051	66,677	40,076	106,225
Alcoholic Beverage Taxes	161,556	155,094	142,341	130,309
Investment Earnings	2,064,647	2,445,015	2,119,639	303,796
Other	<u>791,947</u>	<u>456,407</u>	<u>459,094</u>	<u>461,692</u>
Total Governmental Activities	<u>\$ 39,114,003</u>	<u>\$ 36,683,389</u>	<u>\$ 34,019,392</u>	<u>\$ 29,975,665</u>
 Total primary government	 <u>\$ 39,114,003</u>	 <u>\$ 36,683,389</u>	 <u>\$ 34,019,392</u>	 <u>\$ 29,975,665</u>
 Change in Net Position				
Governmental Activities	\$ 3,656,300	\$ 2,043,172	\$ 2,012,651	\$ 7,594,670
Adjustment-Implementation GASB 75 for OPEB	-	-	-	-
Prior Period Adjustment (Road and Bridge Revenues)	-	-	-	-
Prior Period Adjustment (Establish Internal Service Fund)	-	-	-	-
Adjustment-Implementation of GASB 84	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 3,656,300</u>	<u>\$ 2,043,172</u>	<u>\$ 2,012,651</u>	<u>\$ 7,594,670</u>

TABLE 2

Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 22,253,777	\$ 21,131,719	\$ 19,692,053	\$ 19,532,967	\$ 18,691,980	\$ 17,975,921
4,503,361	4,063,552	3,868,217	3,824,119	3,704,825	3,261,313
69,792	60,045	45,642	149,997	20,335	34,120
134,100	116,264	129,944	115,860	114,489	133,244
23,332	247,609	584,475	347,850	151,111	70,920
<u>552,397</u>	<u>377,138</u>	<u>276,953</u>	<u>648,967</u>	<u>320,472</u>	<u>415,061</u>
<u>\$ 27,536,759</u>	<u>\$ 25,996,327</u>	<u>\$ 24,597,284</u>	<u>\$ 24,619,760</u>	<u>\$ 23,003,212</u>	<u>\$ 21,890,579</u>
<u>\$ 27,536,759</u>	<u>\$ 25,996,327</u>	<u>\$ 24,597,284</u>	<u>\$ 24,619,760</u>	<u>\$ 23,003,212</u>	<u>\$ 21,890,579</u>
\$ 3,126,350	\$ 802,515	\$ (2,177,906)	\$ (1,784,011)	\$ (5,123,950)	\$ (251,639)
-	-	-	(4,527,777)	-	-
-	-	-	(56,803)	-	-
-	-	-	987,374	-	-
<u>116,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,243,258</u>	<u>\$ 802,515</u>	<u>\$ (2,177,906)</u>	<u>\$ (5,381,217)</u>	<u>\$ (5,123,950)</u>	<u>\$ (251,639)</u>



WALKER COUNTY, TEXAS**TABLE 3**

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Other Taxes</u>	<u>Alcoholic Beverage Tax</u>	<u>Total</u>
2016	\$ 17,975,921	\$ 3,261,313	\$ 34,120	\$ 133,244	\$ 21,404,598
2017	18,691,980	3,704,825	20,335	114,489	22,531,629
2018	19,532,967	3,824,119	149,997	115,860	23,622,943
2019	19,692,053	3,868,217	45,642	129,944	23,735,856
2020	21,131,719	4,063,552	60,045	116,264	25,371,580
2021	22,253,777	4,503,361	69,792	134,100	26,961,030
2022	23,946,450	5,027,193	106,225	130,309	29,210,177
2023	26,153,642	5,104,600	40,076	142,341	31,440,659
2024	28,435,761	5,124,435	66,677	155,094	33,781,967
2025	30,534,953	5,493,849	67,051	161,556	36,257,409

WALKER COUNTY, TEXAS**TABLE 4****FUND BALANCES OF GOVERNMENTAL FUNDS**

LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2025	2024	2023	2022
General Fund				
Nonspendable - Prepaid				
Expenditures	\$ 372,189	\$ 359,853	\$ 301,720	\$ 293,486
Committed for Projects	10,926,704	10,947,325	11,386,053	6,288,071
Assigned - One Time Allocation	2,103,086	1,984,355	1,743,144	6,478,432
Unassigned	<u>12,624,894</u>	<u>11,264,352</u>	<u>10,488,107</u>	<u>9,540,428</u>
Total General Fund	<u>\$ 26,026,873</u>	<u>\$ 24,555,885</u>	<u>\$ 23,919,024</u>	<u>\$ 22,600,417</u>
All Other Governmental Funds				
Nonspendable	\$ 2,238	\$ 8,306	\$ 19,056	\$ 125,531
Restricted - Debt Service	434,762	393,644	344,831	292,640
Restricted - Other				
Governmental Funds	4,546,196	3,852,542	3,228,655	2,781,004
Committed for				
Public Transportation	3,515,223	4,170,622	4,129,625	4,045,326
Committed for Public Safety	5,419,827	3,945,985	3,722,927	2,583,533
Unassigned	<u>(2,238)</u>	<u>(2,213)</u>	<u>(526)</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 13,916,008</u>	<u>\$ 12,368,886</u>	<u>\$ 11,444,568</u>	<u>\$ 9,828,034</u>

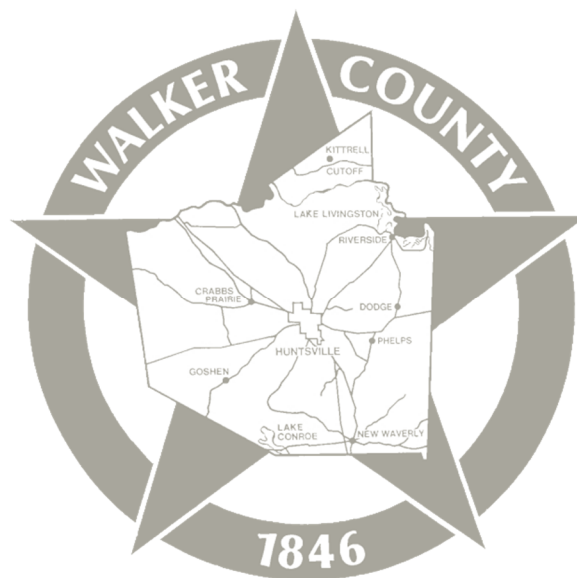
Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 164,795	\$ 115,742	\$ 48,036	\$ 38,918	\$ 34,146	\$ 34,146
2,958,500	2,101,265	1,759,793	1,490,076	1,311,619	1,794,683
2,652,382	2,249,175	2,540,980	1,974,688	2,204,972	1,638,021
<u>12,556,250</u>	<u>9,299,766</u>	<u>8,386,079</u>	<u>7,337,147</u>	<u>6,057,982</u>	<u>6,013,553</u>
<u>\$ 18,331,927</u>	<u>\$ 13,765,948</u>	<u>\$ 12,734,888</u>	<u>\$ 10,840,829</u>	<u>\$ 9,608,719</u>	<u>\$ 9,480,403</u>
\$ 96,019	\$ 1,078	\$ -	\$ -	\$ -	\$ -
293,311	259,009	227,620	194,244	180,334	180,420
2,669,089	2,391,584	2,128,820	2,102,748	1,956,903	1,652,320
3,375,580	3,917,215	2,682,756	2,220,474	2,708,608	3,726,799
1,478,719	1,118,237	830,375	809,392	1,155,639	1,279,654
(330)	-	-	-	-	-
<u>\$ 7,912,388</u>	<u>\$ 7,687,123</u>	<u>\$ 5,869,571</u>	<u>\$ 5,326,858</u>	<u>\$ 6,001,484</u>	<u>\$ 6,839,193</u>

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	Fiscal Year			
	2025	2024	2023	2022
Revenues				
Property Taxes	\$ 30,775,547	\$ 27,890,233	\$ 26,015,507	\$ 24,079,771
Other Taxes	5,722,456	5,346,206	5,287,017	5,263,727
Licenses and Permits	744,491	400,091	665,791	463,125
Intergovernmental	11,809,316	11,906,329	13,211,580	16,406,655
Charges for Services	7,751,189	7,422,856	6,875,144	6,657,815
Fines	939,811	772,245	659,636	789,155
Interest Income	1,962,119	2,327,431	2,022,945	288,357
Other	614,913	375,325	387,879	400,876
Total Revenues	<u>\$ 60,319,842</u>	<u>\$ 56,440,716</u>	<u>\$ 55,125,499</u>	<u>\$ 54,349,481</u>
Expenditures				
General Government	\$ 5,623,027	\$ 4,966,268	\$ 4,798,393	\$ 4,446,194
Financial	3,445,610	3,272,486	3,013,218	2,828,873
Judicial	14,622,443	14,037,350	12,058,163	11,626,185
Public Safety	15,865,199	15,181,409	14,251,124	13,655,139
Corrections and Rehabilitation	4,825,026	4,602,650	5,650,083	3,817,833
Health & Welfare	1,363,416	1,788,659	2,391,358	1,186,540
Culture and Education	261,288	319,009	335,917	311,764
Public Transportation	9,895,056	9,401,521	8,142,984	8,774,310
Debt Service				
Principal	1,178,591	1,214,961	1,175,029	1,190,959
Interest	323,394	353,818	384,135	414,048
Total Expenditures	<u>\$ 57,403,050</u>	<u>\$ 55,138,131</u>	<u>\$ 52,200,404</u>	<u>\$ 48,251,845</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 2,916,792</u>	<u>\$ 1,302,585</u>	<u>\$ 2,925,095</u>	<u>\$ 6,097,636</u>
Other Financing Sources (Uses)				
Transfers In	\$ 660,539	\$ 885,324	\$ 2,487,521	\$ 2,378,165
Transfers Out	(660,539)	(885,324)	(2,487,521)	(2,378,165)
Issuance of Debt	-	-	-	-
Issuance of SBITA	-	247,594	-	-
Sale of Capital Assets	101,318	11,000	10,046	86,500
Sources (Uses)	<u>\$ 101,318</u>	<u>\$ 258,594</u>	<u>\$ 10,046</u>	<u>\$ 86,500</u>
Net Change In Fund Balances	\$ 3,018,110	\$ 1,561,179	\$ 2,935,141	\$ 6,184,136
Debt Service as A Percentage of Noncapital Expenditures	2.77%	2.97%	3.18%	3.49%

Fiscal Year					
2021	2020	2019	2018	2017	2016
\$ 22,268,385	\$ 21,168,262	\$ 20,386,263	\$ 19,515,667	\$ 18,547,489	\$ 17,181,150
4,707,253	4,239,861	4,043,803	4,089,976	3,839,649	3,445,822
460,771	398,743	325,521	295,998	216,827	224,649
11,458,980	9,052,270	8,895,254	6,798,805	8,348,978	8,492,303
6,640,792	6,056,939	5,909,375	5,418,480	5,576,992	5,611,276
975,570	753,169	1,151,594	1,217,903	1,100,612	1,414,356
21,781	229,319	568,697	347,850	151,111	24,257
552,397	369,640	258,600	648,966	341,611	364,409
<u>\$ 47,085,929</u>	<u>\$ 42,268,203</u>	<u>\$ 41,539,107</u>	<u>\$ 38,333,645</u>	<u>\$ 38,123,269</u>	<u>\$ 36,758,222</u>
\$ 4,147,848	\$ 3,751,617	\$ 4,608,625	\$ 4,249,401	\$ 4,127,171	\$ 3,235,748
2,554,778	2,609,861	2,526,550	2,361,129	2,314,602	2,147,626
10,744,055	10,602,139	10,928,756	10,450,395	10,995,766	9,621,632
11,044,282	10,363,766	9,629,547	9,217,046	8,931,995	8,532,630
3,442,366	3,309,736	3,044,274	3,104,984	2,945,935	2,979,371
1,105,919	990,625	780,324	677,829	613,494	1,211,316
246,378	212,620	223,708	203,872	261,618	264,068
7,522,911	6,009,220	6,684,294	6,078,834	7,269,313	5,304,471
1,160,959	1,135,959	880,000	865,000	845,000	815,000
442,098	469,398	493,568	510,868	527,768	560,667
<u>\$ 42,411,594</u>	<u>\$ 39,454,941</u>	<u>\$ 39,799,646</u>	<u>\$ 37,719,358</u>	<u>\$ 38,832,662</u>	<u>\$ 34,672,529</u>
<u>\$ 4,674,335</u>	<u>\$ 2,813,262</u>	<u>\$ 1,739,461</u>	<u>\$ 614,287</u>	<u>\$ (709,393)</u>	<u>\$ 2,085,693</u>
\$ 1,783,542	\$ 2,634,372	\$ 1,684,316	\$ 1,741,162	\$ 1,613,245	\$ 1,807,837
(1,783,542)	(2,634,372)	(1,684,316)	(1,741,162)	(1,613,245)	(1,807,837)
-	-	677,877	-	-	-
-	-	-	-	-	-
<u>1</u>	<u>35,350</u>	<u>19,434</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1</u>	<u>\$ 35,350</u>	<u>\$ 697,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,674,336	\$ 2,848,612	\$ 2,436,772	\$ 614,287	\$ (709,393)	\$ 2,085,693
3.96%	4.19%	3.58%	3.76%	3.65%	4.20%



WALKER COUNTY, TEXAS**TABLE 6**

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax(1)	Sales Tax	Other Taxes	Alcoholic Beverage Tax	Total Other Taxes	Total Taxes
2016	\$ 17,800,474	\$ 3,261,313	\$ 34,120	\$ 133,244	\$ 3,428,677	\$ 21,229,151
2017	18,547,489	3,704,825	20,335	114,489	3,839,649	22,387,138
2018	19,515,667	3,824,119	149,997	115,860	4,089,976	23,605,643
2019	20,386,263	3,868,217	45,642	129,944	4,043,803	24,430,066
2020	21,168,262	4,063,552	60,045	116,264	4,239,861	25,408,123
2021	22,268,385	4,503,361	69,792	134,100	4,707,253	26,975,638
2022	24,079,771	5,027,193	106,225	130,309	5,263,727	29,343,498
2023	26,015,507	5,104,600	40,076	142,341	5,287,017	31,302,524
2024	27,890,233	5,124,435	66,677	155,094	5,346,206	33,236,439
2025	30,775,547	5,493,849	67,051	161,556	5,722,456	36,498,003

Notes: 1. Includes current property taxes, delinquent property taxes and penalties and interest.

WALKER COUNTY, TEXAS

TAXABLE ASSESSED VALUE BY GROUPING(1)

LAST TEN FISCAL YEARS

State Code	Description	Grouping	FY 2025	FY 2024	FY 2023	FY 2022
A	Single Family Residence	residential	\$ 3,930,868,854	\$ 3,821,475,091	\$ 2,984,415,046	\$ 2,491,564,323
B	MultiFamily Residence	residential	636,447,657	707,103,244	712,037,967	646,035,264
C	Vacant Lot	land	506,312,568	529,705,659	400,890,004	355,659,576
D1	Qualified Ag Land	land	3,151,070,440	4,287,447,243	2,089,325,497	1,837,572,306
D2	Non Qualified Land	land	51,173,649	41,534,740	40,050,579	37,501,822
E	Farm or Ranch Improv.	commercial	756,997,800	716,439,549	591,694,555	501,604,942
F1	Commercial Real	commercial	786,359,387	770,068,022	691,734,475	598,719,046
F2	Industrial Real Property	commercial	48,175,920	46,772,450	43,888,400	38,396,640
G1	Oil and Gas	minerals	13,185,481	16,735,498	14,401,858	8,395,685
G3	Minerals-Non Producing	minerals	-	-	-	-
J1	Water Systems	personal	22,120	21,020	15,020	15,310
J2	Gas Distribution System	personal	4,682,170	4,292,930	3,629,930	3,179,700
J3	Electric Company	personal	141,909,100	135,695,480	108,750,810	89,327,750
J4	Telephone Company	personal	6,240,100	6,607,380	6,956,820	7,241,930
J5	RailRoad	personal	36,129,710	34,813,950	31,112,840	29,305,650
J6	Pipelnd Company	personal	280,966,340	235,864,260	160,762,560	145,757,380
J7	Cable Television Co.	personal	13,433,700	11,397,970	13,014,040	10,742,040
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	212,019,800	187,814,845	171,827,790	168,816,440
L2	Industrial Personal	personal	189,872,760	173,967,400	138,544,340	116,884,910
M1	Tangible Other	personal	72,463,670	70,661,697	73,193,798	66,765,220
N	Intangible Property	personal	-	-	-	-
O	Residential Inventory	personal	51,569,616	67,679,675	36,562,850	18,832,180
S	Special Inventory Tax	personal	38,542,700	36,010,520	34,215,450	28,365,200
X	Totally Exempt Property	personal	1,109,129,216	1,127,582	7,848	-
			<u>\$ 12,037,665,718</u>	<u>\$ 11,903,329,165</u>	<u>\$ 8,347,125,437</u>	<u>\$ 7,200,776,274</u>
Less:						
	Productivity Loss (Ag and Timber Use)		(3,103,621,263)	(4,238,207,169)	(2,038,016,184)	(1,784,448,172)
	Homestead Cap (10% cap on residential homesteads)		(153,515,447)	(345,170,522)	(115,754,301)	(38,089,119)
	Totally Exempt Property		(1,109,126,216)	-	-	-
	23.231 Cap		(24,569,630)	-	-	-
	Tax Ceiling and Over 65 and disabled exemption		(179,527,534)	(165,330,467)	(123,964,655)	(108,151,197)
	Other Exemptions /Deductions		(71,119,911)	(28,538,978)	(23,195,003)	(20,108,300)
	Total Exemptions		<u>\$ (4,641,480,001)</u>	<u>\$ (4,777,247,136)</u>	<u>\$ (2,300,930,143)</u>	<u>\$ (1,950,796,788)</u>
	Taxable Assessed Value		<u>\$ 7,396,185,717</u>	<u>\$ 7,126,082,029</u>	<u>\$ 6,046,195,294</u>	<u>\$ 5,249,979,486</u>
	Total Direct Tax Rate		\$0.4403	\$0.4127	\$0.4490	\$0.4799

(1) Data Source: Walker County Appraisal District (Based on State Reporting)

TABLE 7

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
\$	2,226,159,256	\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626
	579,536,997	532,399,780	417,058,091	293,163,679	264,497,190	259,866,510
	294,371,370	256,975,853	164,090,119	136,212,443	109,705,616	94,325,461
	1,761,282,123	1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453	1,327,441,283
	40,083,547	31,244,886	27,266,834	24,873,642	22,293,751	17,888,182
	460,449,500	437,530,357	508,200,002	529,868,225	471,715,766	456,971,752
	551,368,068	517,215,873	449,975,277	419,979,707	402,765,906	379,402,379
	36,977,980	31,357,000	30,536,920	30,384,800	28,426,490	26,470,380
	12,456,402	14,444,424	10,627,212	12,120,638	5,862,802	8,361,917
	-	272,970	274,070	275,360	275,360	275,360
	11,380	11,380	11,380	11,380	11,380	11,380
	2,888,940	2,684,950	2,484,360	2,388,940	2,278,490	1,961,270
	55,059,680	51,214,620	50,364,330	52,375,130	49,994,160	46,003,490
	7,558,910	7,932,950	8,255,750	9,502,360	9,733,410	9,389,820
	27,234,570	26,072,760	29,957,890	23,792,480	22,035,800	20,481,730
	102,173,970	58,817,830	57,109,570	53,217,130	34,602,700	33,711,030
	8,607,600	7,108,040	7,202,120	7,179,210	6,108,870	5,818,520
	92,960	92,960	92,960	31,800	31,800	31,800
	176,946,000	170,602,040	138,619,340	153,588,670	140,311,380	135,741,450
	147,708,440	110,882,100	105,939,110	94,682,930	101,689,710	151,800,590
	59,180,341	56,754,833	48,218,328	45,576,241	47,222,669	48,656,088
	90,000	12,000	-	-	-	-
	1,379,270	1,861,100	1,830,190	2,249,640	3,140,504	1,199,600
	24,883,300	21,926,636	18,121,660	15,354,080	16,099,610	14,795,200
	-	-	-	-	-	-
\$	<u>6,576,500,604</u>	<u>\$ 6,062,141,511</u>	<u>\$ 5,255,145,784</u>	<u>\$ 4,949,005,077</u>	<u>\$ 4,541,383,922</u>	<u>\$ 4,405,745,818</u>
	(1,706,245,850)	(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)	(1,282,993,441)
	(24,283,007)	(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)	(19,201,950)
	-	-	-	-	-	-
	-	-	-	-	-	-
	(96,558,915)	(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)	(68,932,746)
	(25,842,210)	(8,882,920)	(8,136,546)	(12,745,699)	(20,823,045)	(56,427,523)
\$	<u>(1,852,929,982)</u>	<u>\$ (1,751,501,932)</u>	<u>\$ (1,486,651,213)</u>	<u>\$ (1,491,880,665)</u>	<u>\$ (1,425,658,402)</u>	<u>\$ (1,427,555,660)</u>
\$	<u>4,723,570,622</u>	<u>\$ 4,310,639,579</u>	<u>\$ 3,768,494,571</u>	<u>\$ 3,457,124,412</u>	<u>\$ 3,115,725,520</u>	<u>\$ 2,978,190,158</u>
	\$0.4808	\$0.5018	\$0.5494	\$0.5185	\$0.6157	\$0.6206

WALKER COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY(1)

LAST TEN FISCAL YEARS

Fiscal Year Ended Sept. 30	Real Property Residential Property	Commercial Property	Agricultural & Open Acreage	Total Real	Personal Property Total
2016	1,625,007,136	862,844,511	1,439,654,926	3,927,506,573	478,239,245
2017	1,694,657,295	902,908,162	1,504,419,820	4,101,985,277	439,398,645
2018	1,898,283,205	980,232,732	1,598,143,151	4,476,659,088	472,345,989
2019	2,161,523,694	988,712,199	1,625,801,621	4,776,037,514	479,108,270
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918	530,691,593
2021	2,805,696,253	1,048,795,548	2,095,737,040	5,950,228,841	626,271,763
2022	3,137,599,587	1,138,720,628	2,230,733,704	6,507,053,919	693,722,355
2023	3,696,453,013	1,327,317,430	2,530,266,080	7,554,036,523	793,088,914
2024	4,528,578,335	1,533,280,021	4,858,687,642	10,920,545,998	982,783,167
2025	4,567,316,511	1,591,533,107	3,708,556,657	9,867,406,275	2,170,256,443

(1) Data Source: Walker County Appraisal District (Based on State Reporting)

TABLE 8

Less: Tax Exempt Real Property	Total Taxable Assessed Value	Direct Tax Rate	Total Value as a Percentage of Actual Value
1,427,555,660	2,978,190,158	0.6206	67.60%
1,425,658,402	3,115,725,520	0.6157	68.61%
1,491,880,665	3,457,124,412	0.5185	69.85%
1,286,651,213	3,968,494,571	0.5494	71.71%
1,851,501,932	4,210,639,579	0.5018	71.11%
1,852,929,982	4,723,570,622	0.4808	71.82%
1,950,796,788	5,249,979,486	0.4799	72.91%
2,300,930,143	6,046,195,294	0.4490	72.43%
4,777,247,136	7,126,082,029	0.4127	59.87%
4,641,480,001	7,396,182,717	0.4403	61.44%

WALKER COUNTY, TEXAS

TABLE 9

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County:										
Operating	0.4208	0.3926	0.4255	0.4529	0.4508	0.4690	0.5123	0.5408	0.5708	0.5724
Debt Service	<u>0.0195</u>	<u>0.0201</u>	<u>0.0235</u>	<u>0.0270</u>	<u>0.0300</u>	<u>0.0328</u>	<u>0.0371</u>	<u>0.0407</u>	<u>0.0449</u>	<u>0.0482</u>
Total	0.4403	0.4127	0.4490	0.4799	0.4808	0.5018	0.5494	0.5815	0.6157	0.6206
Huntsville ISD										
Operating	0.7098	0.7121	0.8975	0.9149	0.9628	1.0230	1.1000	1.1000	1.0400	1.0400
Debt Service	<u>0.1450</u>	<u>0.1450</u>	<u>0.1450</u>	<u>0.1450</u>	<u>0.0750</u>	<u>0.0750</u>	<u>0.0750</u>	<u>0.0800</u>	<u>0.1400</u>	<u>0.1400</u>
Total	0.8548	0.8571	1.0425	1.0599	1.0378	1.0980	1.1750	1.1800	1.1800	1.1800
Richards ISD										
Operating	0.6842	0.6840	0.8646	0.8820	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400
Debt Service	<u>0.1443</u>	<u>0.1428</u>	<u>0.1738</u>	<u>0.1950</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.8285	0.8270	1.0384	1.0770	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400
New Waverly ISD										
Operating	0.7552	0.7575	0.9429	0.9603	0.9630	1.0684	1.1700	1.1700	1.1700	1.0400
Debt Service	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.2000</u>
Total	0.9452	0.9475	1.1329	1.1503	1.1530	1.2584	1.3600	1.3600	1.3600	1.2400
City of Huntsville										
Operating	0.2760	0.2377	0.2385	0.2482	0.2399	0.2519	0.2620	0.2745	0.2838	0.2833
Debt Service	<u>0.0685</u>	<u>0.0697</u>	<u>0.0541</u>	<u>0.0593</u>	<u>0.0663</u>	<u>0.0629</u>	<u>0.0802</u>	<u>0.0921</u>	<u>0.0971</u>	<u>0.1005</u>
Total	0.3445	0.3074	0.2926	0.3075	0.3062	0.3148	0.3422	0.3666	0.3809	0.3838
City of New Waverly										
Operating	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
City of Riverside										
Operating	0.1421	0.1421	0.0999	0.1090	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1421	0.1421	0.0999	0.1090	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681
Hospital District										
Operating	0.107547	0.977220	0.102719	0.1136	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427
Debt Service	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.107547	0.097722	0.102719	0.1136	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427
Fire District #1										
Operating	0.0600	0.0600	0.0600	0.0600	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0600	0.0600	0.0600	0.0600	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600
Fire District #2										
Operating	0.1000	0.1000	0.1000	0.1000	0.1000	0.0855	0.0748	0.0678	0.1000	0.1000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0145</u>	<u>0.0252</u>	<u>0.0322</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Fire District #3										
Operating	0.100000	0.078380	0.093489	0.1000	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.100000	0.783800	0.093489	0.1000	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000
Totals										
Operating Total	3.355657	3.262312	3.825108	3.9409	4.0678	4.1912	4.5009	4.5223	4.5553	4.4465
Debt Service Total	<u>0.567300</u>	<u>0.567600</u>	<u>0.586400</u>	<u>0.6163</u>	<u>0.3613</u>	<u>0.3752</u>	<u>0.4075</u>	<u>0.4350</u>	<u>0.4720</u>	<u>0.4887</u>
Total	3.922957	3.829912	4.411508	4.5572	4.4291	4.5664	4.9084	4.9573	5.0273	4.9352

WALKER COUNTY, TEXAS

TABLE 10

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

For the Fiscal Year Ending 09/30/25		
Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Texas Inc	\$ 125,486,610	1.70%
EnergyTransfer GC NGL Pipelines LP	78,656,620	1.06%
Grand Prix Pipeline LLC	72,815,012	0.98%
Oneok Arbuckle II Pipeline LLC	38,709,465	0.52%
SO Huntsville Apartments LP	37,532,210	0.51%
Union Pacific Railroad Co	31,806,170	0.43%
Weatherford US LP	29,072,939	0.39%
American Campus Community	28,901,350	0.39%
Bearkat Holdco LP	27,554,625	0.37%
Armory Tei Equities LLC & Etal	26,566,780	0.36%

For the Fiscal Year Ending 09/30/16		
Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Texas Inc	\$ 35,560,490	1.32%
Weatherford US LP	24,978,856	0.93%
MSWC SHSU Connection Property LLC	23,628,810	0.88%
C150 1300 Smither Drive LLC	20,202,460	0.75%
American Campus Community	19,091,310	0.71%
Wal-Mart Stores Texas LLC 0285-1-14206	19,076,210	0.71%
Union Pacific Railroad Co	17,029,330	0.63%
Vesper Forum LLC	16,293,790	0.60%
UFP New Waverly LLC	15,647,117	0.58%
Campus Crest at Huntsville I LP	14,839,880	0.55%

Source: Walker County Appraisal District

WALKER COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

<u>Fiscal Year Ended September 30</u>	<u>(1) Total Tax Levy for Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>
2016	\$ 17,734,826	\$ 17,217,742	97.1%
2017	18,399,930	17,867,124	97.1%
2018	19,249,734	18,703,271	97.2%
2019	19,990,779	19,532,698	97.7%
2020	20,945,210	20,407,576	97.4%
2021	21,973,801	21,534,069	98.0%
2022	24,330,749	23,573,373	96.9%
2023	26,215,908	25,785,758	98.4%
2024	28,445,433	27,240,185	95.8%
2025	30,795,441	29,688,144	96.4%

(1) Original Tax Levy

TABLE 11

	<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>
\$	459,116	\$ 17,676,858	99.7%
	471,214	18,338,338	99.7%
	510,831	19,214,102	99.8%
	445,231	19,977,929	99.9%
	271,900	20,679,476	98.7%
	291,136	21,825,205	99.3%
	562,287	24,135,660	99.2%
	90,997	25,876,755	98.7%
	-	27,240,185	95.8%
	-	29,688,144	96.4%

WALKER COUNTY

TABLE 12

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	General Obligations Bonds(1)	Notes Payable	SBITAs	Total	Percentage of Personal Income	Population	Debt Per Capita
2016	\$ 16,968,401	\$ -	\$ -	\$ 16,968,401	0.92%	70,699	\$ 240.01
2017	16,116,913	-	-	16,116,913	0.83%	71,484	225.46
2018	15,245,425	-	-	15,245,425	0.77%	72,245	211.02
2019	14,359,323	-	-	14,359,323	0.73%	72,480	198.11
2020	13,443,221	451,918	-	13,895,139	0.68%	72,971	190.42
2021	12,502,119	225,959	-	12,728,078	0.58%	76,400	166.60
2022	11,531,017	-	-	11,531,017	0.49%	77,977	147.88
2023	10,534,915	-	194,961	10,729,876	0.41%	78,870	136.05
2024	9,508,813	-	194,961	9,756,407	0.33%	81,268	120.05
2025	8,447,711	-	124,003	8,571,714	0.28%	83,722	102.38

Note: (1) Presented net of original issuance discounts and premiums.

WALKER COUNTY

TABLE 13

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Obligations Bonds (1)	Less: Amounts Available in Debt Service Fund (2)	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2016	\$ 16,968,401	\$ 180,420	\$ 16,787,981	0.68%	\$ 268.10
2017	16,116,913	180,334	15,936,579	0.59%	252.84
2018	15,245,425	194,244	15,051,181	0.54%	237.46
2019	14,359,323	268,779	14,090,544	0.46%	222.94
2020	13,443,221	249,280	13,193,941	0.40%	208.34
2021	12,502,119	288,653	12,213,466	0.27%	195.04
2022	11,531,017	284,407	11,246,610	0.22%	180.81
2023	10,534,915	349,336	10,185,579	0.19%	130.62
2024	9,508,813	434,521	9,074,292	0.15%	115.05
2025	8,447,711	475,797	7,971,914	0.13%	101.08

Notes: (1) Presented net of original issuance discounts and premiums.
 (2) This is the amount restricted for debt service principal payments.



WALKER COUNTY, TEXAS

TABLE 14

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2025

<u>Governmental Unit</u>	<u>(1) Debt Outstanding</u>	<u>(2) Estimated Percentage Applicable</u>	<u>(3) Estimated Share of Overlapping Debt</u>
Huntsville I.S.D.	\$ 123,995,000	100%	\$ 123,995,000
New Waverly I.S.D.	23,948,637	100%	23,948,637
City of Huntsville	150,410,000	100%	150,410,000
City of New Waverly	-	100%	-
City of Riverside	-	100%	-
Subtotal Overlapping Debt			<u>\$ 298,353,637</u>
Walker County direct debt			<u>\$ 8,405,000</u>
Total direct and overlapping debt			<u>\$ 306,758,637</u>

Notes:

(1) Debt Outstanding provided by the Taxing Jurisdiction

(2) All entities listed above are within the boundaries of Walker County. Thus, 100% of the debt of these governmental units is included in the estimated share of overlapping debt calculation.

(3) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county.

This schedule estimates the portion of the debt of these entities that is borne by the residents and businesses of Walker County. This process recognizes that, when considering the government's ability to issue debt and repay long term debt, the entire debt cost borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

WALKER COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>
Debt limit (Based on 25% of Value Real Property)	\$ 3,009,415,680	\$ 2,975,832,291	\$ 2,086,781,359	\$ 1,644,125,151
Total net debt applicable to limit	<u>8,095,917</u>	<u>9,321,886</u>	<u>10,242,275</u>	<u>11,177,360</u>
Legal debt margin	<u>\$ 3,001,319,763</u>	<u>\$ 2,966,510,405</u>	<u>\$ 2,076,539,084</u>	<u>\$ 1,632,947,791</u>
Total net debt applicable to the limit as a percentage of debt limit	0.27%	0.31%	0.70%	0.68%

Legal Debt Margin Calculation for Current Fiscal Year

Assessed value	\$ 7,396,182,717
Add back: exempt real property	<u>4,641,480,001</u>
Total assessed value	<u>\$ 12,037,662,718</u>
Debt limit (25% of total assessed value)	\$ 3,009,415,680
Debt applicable to limit:	
General obligation debt	\$ 8,571,714
Less: Amount set aside for repayment of general obligation debt	475,797
Total net debt applicable to limit	<u>\$ 8,095,917</u>
Legal debt margin	<u>\$ 3,001,319,763</u>

TABLE 15

<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>
\$ 1,775,655,163	\$ 1,636,778,208	\$ 1,194,009,379	\$ 1,119,164,772	\$1,025,496,319	\$ 981,876,643
<u>12,141,689</u>	<u>13,110,991</u>	<u>14,052,380</u>	<u>14,965,756</u>	<u>14,965,756</u>	<u>16,689,580</u>
<u>\$ 1,763,513,474</u>	<u>\$ 1,623,667,217</u>	<u>\$ 1,179,956,999</u>	<u>\$ 1,104,199,016</u>	<u>\$1,010,530,563</u>	<u>\$ 965,187,063</u>
0.70%	0.80%	1.18%	1.34%	1.46%	1.70%

WALKER COUNTY, TEXAS**TABLE 16**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) Personal Income (amounts expressed in thousands)	(2) Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2016	70,699	\$ 1,843,000	\$ 25,719	n/a	7,369	5.8%
2017	71,484	1,938,000	25,719	n/a	7,219	4.3%
2018	72,245	1,972,000	25,719	n/a	7,186	4.0%
2019	72,480	1,972,461	27,302	n/a	7,130	3.7%
2020	72,971	2,030,607	28,016	n/a	7,050	8.0%
2021	76,400	2,177,308	29,838	n/a	6,912	7.7%
2022	77,977	2,333,372	32,334	n/a	7,030	5.1%
2023	78,870	2,600,169	33,345	n/a	7,106	5.4%
2024	81,268	2,918,583	35,913	n/a	7,113	4.6%
2025	83,722	3,091,120	36,921	n/a	7,026	4.4%

Notes:

(1) Based on information available from U.S. Census Bureau Quickfacts available at www.census.gov for Walker County

(2) Based on information available from Bureau of Economic Analysis U.S. Dept. of Commerce at www.bea.gov/regional/bearfacts for Walker County.

Total personal income and per capita income is as of December 31, 2024

WALKER COUNTY, TEXAS

TABLE 17

PRINCIPAL EMPLOYERS

CURRENT YEAR AND TEN YEARS AGO

<u>Employer</u>	2025		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Texas Department of Criminal Justice	4,372	1	19.89%
Sam Houston State University	2,417	2	11.00%
Huntsville Independent School District	980	3	4.46%
Huntsville Memorial Hospital	552	4	2.51%
Wal-Mart	485	5	2.21%
Walker County	400	6	1.82%
H-E-B	393	6	1.79%
City of Huntsville	320	8	1.46%
Weatherford International	260	9	1.18%
Bayes Achievement Center	200	10	0.91%

<u>Employer</u>	2016		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Texas Department of Criminal Justice	6,163	1	46.82%
Sam Houston State University	3,575	2	27.16%
Huntsville Independent School District	875	3	6.65%
Huntsville Memorial Hospital	589	4	4.48%
Wal-Mart	475	5	3.61%
Walker County	400	6	3.04%
Region VI Education Service Center	315	7	2.39%
City of Huntsville	275	8	2.09%
Weatherford Completion Center	285	9	2.17%
Gulf Coast Trade Center	210	10	1.59%

WALKER COUNTY, TEXAS

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of September 30,			
	2025	2024	2023	2022
Operating				
General Government				
Elected	2	2	2	2
Employees	31	29.83	28.83	28
Judicial				
Elected	6	6	6	7.5
Employees	48.43	48.43	48.43	47.5
Financial				
Elected	2	2	2	2
Appointed	2	2	2	2
Employees	23.5	23.5	24.5	24
Public Safety				
Elected	5	5	5	5
Employees-Certified	51	51	46	45
Employees-Non-Certified	8.05	7.93	7.63	9.5
Employees - EMS	46.49	40.49	40.49	38
Corrections and Rehabilitation				
Employees-Certified	41	41	41	40
Employees-Non-Certified	4.63	4.63	4.63	4.5
Health and Welfare				
Employees	9.79	9.79	9.79	8.5
Culture and Education				
Employees	3.3	3.3	3.3	5
Public Transportation				
Elected	4	4	4	4
Employees	37.5	37.5	36.5	36.5
Legislatively Designated				
Judicial	0	0	0	0
Public Safety	0	0	0	0
General Government	0	0	0	0
Grants/State Funding				
Juvenile Probation	6	6	6	6
Adult Probation	27	27	27	27
SPU Criminal/Civil/Juvenile	44	44	44	44
Total	402.69	395.4	389.1	386

TABLE 18

Full-time Equivalent Employees as of September 30,						
2021	2020	2019	2018	2017	2016	
2	2	2	2	2	2	
28	29.5	29.5	30.5	30.5	30	
7.5	7.5	7.5	7.5	7.5	7.5	
47.5	46.5	46.5	46.5	45.5	46	
2	2	2	2	2	2	
2	2	2	2	2	2	
24	24	23.5	23	23	21.5	
5	5	5	5	5	5	
44	43	42	39	36	33	
8.5	8.5	8	7.5	7.5	7.5	
39	39	39	39	39	39	
40	40	39	39	39	39	
4.5	3.5	3.5	3.5	3.5	3.5	
8	7.5	7.5	7.5	7.5	7.5	
5	5	5	4	4	4	
4	4	4	4	4	4	
35	35	35	34.5	34.5	34.5	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
6	6	6	6	6	6	
27	27	27	29.5	29.5	29	
44	43	43	44	44	44	
383	380	377	376	372	367	

WALKER COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2025	2024	2023	2022
Sheriff Office/Constables				
Papers Served	1,944	1,909	1,758	1,466
Jail				
Bookings at Jail	3,244	2,893	2,834	2,935
Average Daily Jail Population	218	193	198	188
Highest Daily Jail Population	241	239	221	212
Health and Welfare				
Permits Issued	1,287	1,188	872	1,456
Judicial/Courts				
Number of indigent cases	1,207	1,171	1,336	1,703
Cases filed District Courts-Civil	549	484	568	442
Cases filed District Courts-Criminal	618	575	580	574
Cases filed District Courts-Family	470	522	468	473
Cases disposed -County Court at Law	869	705	958	1,118
Cases filed in Court at Law-Criminal	837	638	682	751
Cases filed County Court at Law-Civil	254	269	206	209
Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors	4,870	4,654	4,085	3,761
Cases filed in JP Courts - Civil	2,062	1,671	1,483	1,269
Cases Disposed of - JP Courts	4,768	4,081	3,660	3,552
County Clerk				
Documents recorded	10,621	10,052	9,567	12,450
Adult Probation				
Offenders Supervised	2,911	2,731	2,754	2,777
Juvenile Probation				
Juveniles Supervised	65	78	75	95

TABLE 19

Fiscal Year					
2021	2020	2019	2018	2017	2016
1,283	1,373	1,949	1,779	1,880	1,942
2,450	3,128	3,762	3,719	3,791	3,671
188	211	202	172	162	171
217	233	242	211	193	228
900	1,139	1,129	823	1,080	1,164
1,363	1,074	1,133	1,191	1,383	1,219
419	501	591	498	561	521
552	458	400	526	436	443
560	612	476	575	521	595
784	1,015	807	933	908	935
953	695	763	866	927	796
253	297	366	292	251	225
3,955	4,823	7,477	8,716	6,817	7,747
1,268	1,083	1,305	1,054	819	818
4,731	5,250	7,455	7,454	6,750	7,806
12,329	11,165	8,795	8,983	8,983	10,296
2,622	2,762	3,148	3,291	3,363	3,293
69	77	105	69	74	61

WALKER COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2025	2024	2023	2022
Public Safety				
Sheriff Office				
Stations	1	1	1	1
Patrol Units	42	42	38	38
Jail	1	1	1	1
Number of beds	268	268	268	268
Road & Bridge				
Miles of roads	580.06	578.15	577.01	563.98
Courts				
District Courts	2	2	2	2
County Court at Law	1	1	1	1
JP Courts	4	4	4	4

TABLE 20

Fiscal Year					
2021	2020	2019	2018	2017	2016
1	1	1	1	1	1
37	37	37	35	35	35
1	1	1	1	1	1
268	268	268	268	268	268
549.52	549.52	541.87	535.84	539.72	539.72
2	2	2	2	2	2
1	1	1	1	1	1
4	4	4	4	4	4



SINGLE AUDIT SECTION



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Walker County's basic financial statements, and have issued our report thereon dated March 23, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Walker County, Texas internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Walker County, Texas internal control. Accordingly, we do not express an opinion on the effectiveness of Walker County, Texas internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Walker County, Texas financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

OFFICE LOCATIONS

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Waco, Texas
March 23, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND STATE OF TEXAS GRANT MANAGEMENT STANDARDS

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Walker County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the (OMB) *Compliance Supplement* and the State of Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2025. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

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

Waco, Texas
March 23, 2026

WALKER COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Pass-Through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Agriculture</u>				
Passed through Texas State Comptroller of Public Accounts:				
U.S. Forest Service - Mineral Receipts	10.666	N/A	\$ 14,174	\$ 14,174
Total Forest Service Schools and Roads Cluster			<u>14,174</u>	<u>14,174</u>
Total Passed through Texas State Comptroller of Public Accounts			<u>14,174</u>	<u>14,174</u>
Direct Program:				
U.S. Forest Service - Cooperative Forest Road Agreement	10.705	22-RO-11081300-110	105,000	105,000
Total Direct Program			<u>105,000</u>	<u>105,000</u>
Total U. S. Department of Agriculture			<u>119,174</u>	<u>119,174</u>
<u>U. S. Department of Housing and Urban Development</u>				
Passed through Texas General Land Office:				
CDBG Mitigation Program	14.228	24-065-141-E999	225,590	-
CDBG Mitigation Program	14.228	24-065-144-F003	150,210	-
Total Passed through Texas General Land Office			<u>375,800</u>	<u>-</u>
Total 14.228			<u>375,800</u>	<u>-</u>
Total U. S. Department of Housing and Urban Development			<u>375,800</u>	<u>-</u>
<u>U. S. Department of Justice</u>				
Direct programs:				
State Criminal Alien Assistance Program	16.606	N/A	10,431	-
Total Direct program			<u>10,431</u>	<u>-</u>
Passed through Texas Office of the Governor - Criminal Justice Division:				
Victims of Crime Act Formula Grant Program	16.575	3872602	61,635	-
Total Passed through Texas Office of the Governor - Criminal Justice Division			<u>61,635</u>	<u>-</u>
Passed through City of Huntsville, Texas:				
2022 Justice Assistance Grant Program (JAG)	16.738	15PBJA-22-GG-01881-JAGX	6,600	-
Total Passed through City of Huntsville, Texas			<u>6,600</u>	<u>-</u>
Total U. S. Department of Justice			<u>78,666</u>	<u>-</u>
<u>U. S. Department of Treasury</u>				
Direct Program:				
Local Area Tribal Consistency Fund - COVID-19	21.032	N/A	67,367	-
Total U. S. Department of Treasury			<u>67,367</u>	<u>-</u>
<u>U. S. General Services Administration</u>				
Passed through Texas Facilities Commission:				
Donation of Federal Surplus Personal Property	39.003	N/A	19,093	-
Total Passed through Texas Facilities Commission			<u>19,093</u>	<u>-</u>
Total U. S. General Services Administration			<u>19,093</u>	<u>-</u>
<u>U. S. Office of National Drug Control Policy</u>				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G21HN0025A	25,486	-
Total U.S. Office of National Drug Control Policy			<u>25,486</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
Passed through Texas Division of Emergency Management:				
Disaster Grants- Public Assistance	97.036	4781-DR-TX	1,357,982	-
Total 97.036			<u>1,357,982</u>	<u>-</u>
Passed through Texas State Comptroller of Public Accounts:				
Homeland Security Grant Program	97.067	N/A	10,098	-
Homeland Security Grant Program	97.067	N/A	104,536	-
Total Passed through Texas State Comptroller of Public Accounts			<u>114,634</u>	<u>-</u>
Total Passed through Texas Division of Emergency Management			<u>1,472,616</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>1,472,616</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 2,158,202</u>	<u>\$ 119,174</u>

WALKER COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

State Grantor/ Grant Description	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
STATE AWARDS			
<u>Office of Court Administration</u>			
Direct Program:			
Task Force on Indigent Defense	212-25-236	\$ 50,089	\$ -
Total Office of Court Administration		<u>50,089</u>	<u>-</u>
<u>Office of the Governor</u>			
Direct Program:			
Prosecution of Prison Crimes - Criminal	1491823	<u>1,511,958</u>	<u>-</u>
Total Office of the Governor		<u>1,511,958</u>	<u>-</u>
<u>Texas State Comptroller of Public Accounts</u>			
Direct Program:			
Rural Law Enforcement Salary Assistance - Sheriff's Office	SF-11-A10-14918-20	81,916	-
Rural Law Enforcement Salary Assistance - Sheriff's Office	IA-0000000678	495,663	-
Rural Law Enforcement Salary Assistance - CDA's Office	IA-0000000719	<u>275,000</u>	<u>-</u>
Total Texas State Comptroller of Public Accounts		<u>770,663</u>	<u>-</u>
<u>Texas Commission on Environmental Quality</u>			
Direct Program:			
Tire Collection Event	24-16-05	<u>10,929</u>	<u>-</u>
Total Texas Commission on Environmental Quality		<u>10,929</u>	<u>-</u>
<u>Office of Attorney General</u>			
Direct Program:			
Statewide Victim Information and Notification Everyday System	52025-SYZ	<u>23,079</u>	<u>-</u>
Total Office of Attorney General		<u>23,079</u>	<u>-</u>
<u>Office of the Governor - Criminal Justice Division</u>			
Passed through Houston-Galveston Area Council:			
Regional Juvenile Mental Health Services	26067	<u>6,580</u>	<u>-</u>
Total passed through Houston-Galveston Area Council		<u>6,580</u>	<u>-</u>
Total Office of the Governor - Criminal Justice Division		<u>6,580</u>	<u>-</u>
<u>Texas Department of State Health Services</u>			
Passed through Southeast Texas Trauma Regional Advisory Council:			
EMS Trauma Care System	N/A	<u>14,617</u>	<u>-</u>
Total Southeast Texas Trauma Regional Advisory Council		<u>14,617</u>	<u>-</u>
Total Texas Department of State Health Services		<u>14,617</u>	<u>-</u>
<u>Texas Department of Motor Vehicles</u>			
Passed through Montgomery County:			
Texas Department of Motor Vehicles	608-24-1700000	<u>100,646</u>	<u>-</u>
Total passed through Montgomery County		<u>100,646</u>	<u>-</u>
Total Texas Department of Motor Vehicles		<u>100,646</u>	<u>-</u>
<u>Office of the Secretary of the State</u>			
Direct Program:			
Chapter 19 Voter Funds	N/A	<u>1,171</u>	<u>-</u>
Total Office of Secretary of State		<u>1,171</u>	<u>-</u>
Total Expenditures of State Awards		<u>\$ 1,719,069</u>	<u>\$ -</u>
Total Expenditures of Federal and State Awards		<u>\$ 4,038,600</u>	<u>\$ 119,174</u>

WALKER COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

1. GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards presents the activity of all federal and state financial assistance programs of Walker County, Texas, for the year ended September 30, 2025. The County's reporting entity is defined in Note I to the County's financial statements. The Schedule of Expenditures of Federal and State Awards includes all Federal and State awards expended by the County, regardless of whether the award was received directly from the Federal or State agency or passed through another agency.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting, which is described in Note I to the County's financial statements.

3. INDIRECT COSTS

The County has elected not to use the de minimis indirect cost rate as allowed in the Uniform Guidance.

WALKER COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered a material weakness? None reported

Noncompliance material to financial statements noted? None

Federal and State Awards:

Internal control over major programs:
Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered a material weakness? None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 100.516(a) or the State of Texas Grant Management Standards? None

Identification of major programs:

Assistance Listing Number(s):	Name of Program or Cluster:
97.036	Disaster Grants- Public Assistance
State	Prosecution of Prison Crimes - Criminal

Dollar threshold used to distinguish between type A and type B programs. \$1,000,000

Auditee qualified as low-risk auditee? Yes

Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

Findings and Questioned Costs for Federal and State Awards

None

WALKER COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

NONE