**ORDER NO. 2026-74**

**AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.**

WHEREAS, in accordance with the Texas Local Government Code, an itemized budget was prepared and presented showing a comparison of expenditures between the budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 111.004(a)]; and

WHEREAS, the prepared budget contains financial information of the County that shows the outstanding obligations of the County, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the budget; and the estimated tax rate required to cover the budget [Texas Local Government Code § 111.004(b)]; and

WHEREAS, on August 12, 2026, notice of a public hearing on the proposed budget was published in the County's official newspaper and included one publication not earlier than the 30th day or later than the 10th day before the date of the hearing (Texas Local Government Code § 111.007); and

WHEREAS, on August 12, 2026, notice of a public hearing on tax increase was published in the County's official newspaper for a public hearing relating to the tax increase, and included one publication not earlier than the 30th day or later than the 5th day before the date of the hearing; and

WHEREAS, on August 14, 2026, the proposed budget was filed with the County Clerk and the proposed budget was posted on the County's web site, and made available for public inspection as required by Texas Local Government Code § 111.006] and

WHEREAS, on August 14, 2026, notice of a public hearing on the proposed budget was posted on the County's website for a public hearing relating to the budget not earlier than the 30th day or later than the 10th day before the date of the hearing (Texas Local Government Code § 111.007); and

WHEREAS, on August 14, 2026, notice of a public hearing on tax increase was posted on the County's website for a public hearing relating to the tax increase, and included one publication not earlier than the 30th day or later than the 5th day before the date of the hearing; and

WHEREAS, on August 24, 2026, the Commissioners Court of the County held a public hearing on the budget; and

WHEREAS, on August 24, 2026, the Commissioners Court of the County held a public hearing on the tax rate increase; and

WHEREAS, the budget for the year October 1, 2026 through September 30, 2027, has been presented to the Commissioners Court and the Commissioners Court has held a public hearing with all notice as required by law, and all comments and objections have been considered; and

WHEREAS, the Commissioners Court has, as required by Texas Local Government Code § 111.008(c) for adoption of a budget that will require raising more revenue from property taxes than in the previous year, ratified the property tax increase reflected in the budget ; and

WHEREAS, the Commissioners Court now makes changes to the proposed budget that the Court considers warranted by law or in the best interest of the County taxpayers;

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

SECTION 1: The Commissioners Court adopts the Fiscal Year 2026-2027 proposed budget filed with the County Clerk on August 14, 2026, as amended by the Commissioners Court on August 24, 2026, as the budget for Walker County for the period of October 1, 2026 through September 30, 2027.

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

***Walker County Budget***

| **Fiscal Year 2026-2027 Adopted Budget** *Including Projects Fund | **Available Funds 1-Oct** | **Revenues** | **Expenditures** | **Available Funds 30-Sep** |
|---|---|---|---|---|
| General Fund | $ 15,360,967 | $ 36,038,095 | $ 37,849,011 | $ 13,550,051 |
| General Projects Funds(Includes Allocated Projects) | $ 3,154,529 | 160,000 | 160,000 | 3,154,529 |
| General Capital Projects Fund(Includes Allocated Projects) | $ 6,119,499 | 100,000 | 379,400 | 5,840,099 |
| Long-Range Planning Fund | $ 410,801 | 225,128 | 213,128 | 422,801 |
| Healthy County Initiative | $ 16,026 | 6,000 | 5,500 | 16,526 |
| Debt Service Fund | $ 427,163 | 1,211,000 | 1,375,693 | 262,470 |
| Road & Bridge Fund | $ 309,247 | 7,962,304 | 8,271,551 | - |
| EMS Fund | $ 5,385,799 | 7,010,209 | 7,709,813 | 4,686,195 |
| County Records Management and Preservation Fund | $ - | - | - | - |
| County Courts Records Preservation ( Digitize) | $ - | - | - | - |
| County Clerk Records Management and Preservation Fund | $ 436,671 | 125,000 | 150,005 | 411,666 |
| County Clerk Records Archive Account Fund | $ 424,616 | 100,000 | 110,000 | 414,616 |
| County Facility Fee Fund | $ 113,036 | 24,200 | - | 137,236 |
| District Clerk Records Management and Preservation Fund | $ 159,990 | 30,200 | 10,000 | 180,190 |
| District Clerk Rider Fund | $ 214,342 | 90,000 | 42,342 | 262,000 |
| District Clerk Archive Fund | $ 48,036 | - | - | 48,036 |
| County Jury Fee Fund | $ 2,912 | - | - | 2,912 |
| County Jury Fund SB 41 | $ 19,179 | - | 5,000 | 14,179 |
| Court Reporter Service Fund | $ 16,719 | 25,000 | 28,000 | 13,719 |
| County Law Library Fund | $ 125,184 | 39,500 | 37,757 | 126,927 |
| Language Access Fund | $ 1,429 | 8,700 | 8,700 | 1,429 |
| Courthouse Security Fund | $ 518 | 118,437 | 118,237 | 718 |
| Justice Courts Building Security Fund | $ 73,948 | 5,200 | 17,500 | 61,648 |
| Justice of Peace Truancy Prevention & Diversion Fund | $ 99,506 | 16,000 | - | 115,506 |
| County Specialty Court Programs | $ 40,855 | 8,400 | - | 49,255 |
| Justice Court Technology Fund | $ 78,199 | 16,500 | 24,701 | 69,998 |
| County and District Court Technology Fund | $ 6,758 | 1,550 | 1,250 | 7,058 |
| Child Abuse Prevention Fund | $ 4,692 | 925 | - | 5,617 |
| Prosecutors Supplement Fund | $ - | 22,500 | 22,500 | - |
| Pretrial Intervention Fund | $ 206,325 | 34,000 | 30,596 | 209,729 |
| District Attorney Forfeiture Fund | $ 233,091 | 7,100 | 24,000 | 216,191 |
| Hot Check Fee Fund | $ 766 | - | 588 | 178 |
| Sheriff Forfeiture Fund | $ 539,672 | 17,000 | 50,000 | 506,672 |
| Inmate Medical Fund | $ 83,390 | 5,600 | 10,000 | 78,990 |
| DOJ Equitable Sharing Fund | $ 755,430 | 20,000 | 50,000 | 725,430 |
| Sheriff Commissary Fund | $ 812,472 | 180,000 | 116,528 | 875,944 |
| CSCD Bond Monies Designated Fund | $ 121,876 | 10,500 | 117,008 | 15,368 |
| Elections Equipment Fund | $ 55,183 | 35,680 | 50,675 | 40,188 |
| Elections Services Contract Fund | $ 3,225 | 10,500 | 6,435 | 7,290 |
| Tax Assessor Special Inventory Fund | $ 74,649 | 16,400 | 5,000 | 86,049 |
| Insurance Fund-Retiree Health | $ 2,424,312 | $ 80,000 | $ - | $ 2,504,312 |
| Retiree Health Insurance Fund II | $ 101,234 | $ 104,000 | $ - | $ 205,234 |
| **Total** | **$ 38,462,246** | **$ 53,865,628** | **$ 57,000,918** | **$ 35,326,956** |

SECTION 3: General Projects, General Capital Projects, Capital Projects, and Long-Range Planning Fund budgets, proceeds from debt issue, equipment replacements, contingency funds, and other projects and expenditures funded in prior budgets in the listed funds remain allocated until completion of the project. Funded projects do not lapse at the September 30th fiscal year end. Projects funded from specific debt issues remain funded until the purpose of the debt issue has been met and all funds disposed of in accordance with the debt issue.

SECTION 4: Salaries of Elected Officials, as published in the newspaper on August 12, 2026, and as modified by the change to the proposed budget approved on August 24, 2026, to include a $1,896 increase to the Criminal District Attorney supplement, are set by this Order effective the first day of the 2026-2027 budget year.

SECTION 5: The Employee allocations for each department are approved as detailed on pages O3 to O11 of the filed proposed budget.

SECTION 6: The Employee Compensation Plan as detailed on pages O12 to O14 of the filed proposed budget, and as modified by the change to the proposed budget approved on August 24, 2026, to include Pay Grade 287 for the Court Reporters, is adopted by this Order effective the first day of the 2026-2027 budget year.

SECTION 7: The Allocation by Category for the General Fund, Road and Bridge Fund, and EMS Fund are approved as detailed on pages F23-F31, J7-J8, and K1 of the filed proposed budget.

SECTION 8: Commissioners Court, after final adoption of the budget, may spend county funds only in strict compliance with the budget, except in an emergency. [Texas Local Government Code § 111.010(b)].

SECTION 9 : Commissioners Court may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].

SECTION 10: Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].

SECTION 11: Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].

SECTION 12: Money received from intergovernmental contracts that is available for the fiscal year but not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose. [Texas Local Government Code § 111.0107].

SECTION 13: Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].

SECTION 14: Commissioners Court expressly repeals all previous budget actions and appropriations made by the Commissioners Court if in conflict with the provisions of this order. If a court of competent jurisdiction declares any part, portion, or section of this order invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this order, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 15: This order shall take effect immediately after its passage.

**Order 2026-74** APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

PASSED AND APPROVED on this the 24th day of August, 2026.

WALKER COUNTY TEXAS

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

COMMISSIONERS COURT ★ WALKER COUNTY, TEXAS ★

Approved as to form:

Will Durham, Walker County District Attorney