

Walker County

Financial Information

Posted as of November 15, 2021 for the Fiscal Year Ending September 30, 2022

Prepared by:
Patricia Allen
County Auditor

*Information is presented based on ledger balances and entries posted thru November 15, 2021 for the fiscal year ending September 30, 2022.
There are entries that have not been posted. Invoices are outstanding for the period that have not been received/posted. Encumbrances are not included in the report.*



Summary of Revenues, Expenditures and Net Transfers to Date
Transactions Posted As of November 15, 2021
For the Fiscal Year Ending September 30, 2022

Ledger Balances	Fund Balance Fiscal Yr Begin	Revenues To Date	Expenditures To Date	Net Transfers Between Funds	Fund Balance This Date
<u>Operating</u>					
101 - General Fund	\$ 12,989,449.29	\$ 1,022,870.94	\$ 2,365,893.59	\$ -	\$ 11,646,426.64
192 - Debt Service Fund	\$ 298,361.10	\$ 16,148.21	\$ -	\$ -	\$ 314,509.31
220 - Road & Bridge	\$ 3,174,022.48	\$ 156,896.52	\$ 396,533.57	\$ -	\$ 2,934,385.43
301 - Walker County EMS Fund	\$ 1,510,005.16	\$ 246,564.40	\$ 330,286.48	\$ -	\$ 1,426,283.08
185 - General Fund - Healthy County Initiative Fund	\$ 19,570.32	\$ 0.54	\$ -	\$ -	\$ 19,570.86
	17,991,408.35	1,442,480.61	3,092,713.64	-	\$ 16,341,175.32
<u>Projects</u>					
105 - General Projects Fund	\$ 2,132,382.59	\$ 103.35	\$ 10,879.67	\$ -	\$ 2,121,606.27
119 - Corona Virus Recovery Fund	\$ 7,086,880.50	\$ -	\$ -	\$ -	\$ 7,086,880.50
<u>Grants/Other Funds</u>					
473 - SO Auto Task Force Grant	\$ (13,446.24)	\$ -	\$ 7,936.77	\$ -	\$ (21,383.01)
474 - CDA Victims Assistance Grant	\$ 809.33	\$ -	\$ 5,087.80	\$ -	\$ (4,278.47)
483 - HAVA Fund	\$ 14,954.24	\$ -	\$ -	\$ -	\$ 14,954.24
488 - CDBG Grant	\$ (156,192.46)	\$ -	\$ -	\$ -	\$ (156,192.46)
511 - County Records Management and Preservation	\$ 831.35	\$ 646.56	\$ -	\$ -	\$ 1,477.91
512 - County Records Preservation II Fund	\$ 76,942.70	\$ 704.02	\$ -	\$ -	\$ 77,646.72
515 - County Clerk Records Management and Preser	\$ 538,254.24	\$ 11,419.29	\$ -	\$ -	\$ 549,673.53
516 - County Clerk Records Archive Fund	\$ 66,903.19	\$ 10,690.92	\$ -	\$ -	\$ 77,594.11
518 - District Clerk Records Preservation	\$ 16,398.42	\$ 231.32	\$ -	\$ -	\$ 16,629.74
519 - District Clerk Rider Fund	\$ 32,889.54	\$ 1,000.88	\$ 590.11	\$ -	\$ 33,300.31
520 - District Clerk Archive Fund	\$ 5,186.04	\$ 96.04	\$ -	\$ -	\$ 5,282.08
523 - County Jury Fee Fund	\$ 6,736.67	\$ 498.70	\$ -	\$ -	\$ 7,235.37
525 - Court Reporter Services Fund	\$ 13,262.72	\$ 1,035.96	\$ -	\$ -	\$ 14,298.68
526 - County Law Library Fund	\$ 24,564.96	\$ 2,312.72	\$ 1,335.67	\$ -	\$ 25,542.01
536 - Courthouse Security Fund	\$ 5,300.30	\$ 2,416.80	\$ 6,797.47	\$ -	\$ 919.63
537 - Justice Courts Security Fund	\$ 52,092.03	\$ 237.23	\$ -	\$ -	\$ 52,329.26
538 - JP Truancy Prevention and Diversion	\$ 22,936.42	\$ 779.07	\$ -	\$ -	\$ 23,715.49
539 - County Speciality Court Programs	\$ 6,199.22	\$ 537.71	\$ -	\$ -	\$ 6,736.93
550 - Justice Courts Technology Fund	\$ 84,526.71	\$ 811.99	\$ -	\$ -	\$ 85,338.70
551 - County and District Courts Technology Fund	\$ 2,025.23	\$ 119.18	\$ -	\$ -	\$ 2,144.41
552- Child Abuse Prevention Fund	\$ 1,354.52	\$ 37.64	\$ -	\$ -	\$ 1,392.16
560 - District Attorney Prosecutors Supplement Fund	\$ 4,397.70	\$ -	\$ 4,105.18	\$ -	\$ 292.52
561 - Pretrial Intervention Program Fund	\$ 115,923.27	\$ 1,002.41	\$ 1,162.51	\$ -	\$ 115,763.17
562 - District Attorney Forfeiture Fund	\$ 191,994.08	\$ 16,118.70	\$ -	\$ -	\$ 208,112.78
563 - District Attorney Hot Check Fee Fund	\$ 2,839.07	\$ 342.62	\$ 19.98	\$ -	\$ 3,161.71
574 - Sheriff Forfeiture Fund	\$ 504,848.18	\$ 37,959.63	\$ -	\$ -	\$ 542,807.81
576 - Sheriff Inmate Medical Fund	\$ 52,013.98	\$ 583.33	\$ -	\$ -	\$ 52,597.31
577 - DOJ-Equitable Sharing Fund	\$ 403,776.55	\$ 12.31	\$ -	\$ -	\$ 403,788.86
583 - Elections Equipment Fund	\$ 24,236.77	\$ -	\$ -	\$ -	\$ 24,236.77
584 - Tax Assessor Elections Service Contract Fund	\$ 60,326.33	\$ 1.08	\$ -	\$ -	\$ 60,327.41
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.52	\$ -	\$ -	\$ -	\$ 96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ (616,759.03)	\$ -	\$ 457,380.81	\$ -	\$ (1,074,139.84)
640 - Juvenile Grant Fund (Title IV E)	\$ 96,343.09	\$ 2.60	\$ 72.00	\$ -	\$ 96,273.69
641 - Juvenile Grant State Aid Fund	\$ (18,330.00)	\$ 36,739.00	\$ 17,620.45	\$ -	\$ 788.55
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 4,477.00	\$ -	\$ -	\$ 4,477.00
644 - Juvenile Medical Grant	\$ (3,008.89)	\$ 4,720.00	\$ 2,917.66	\$ -	\$ (1,206.55)
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 3,000.00	\$ 1,300.00	\$ -	\$ 1,700.00
647 - Juvenile Grant - Community Services	\$ (9,085.72)	\$ 17,166.00	\$ 8,756.27	\$ -	\$ (675.99)
615 - Adult Probation-Basic Services Fund	\$ 407,931.10	\$ 9.81	\$ 95,406.37	\$ -	\$ 312,534.54
616 - Adult Probation-Court Services Fund	\$ 52,204.35	\$ -	\$ 13,769.27	\$ -	\$ 38,435.08
617 - Adult Probation-Substance Abuse Services Fun	\$ 24,475.23	\$ -	\$ 9,750.51	\$ -	\$ 14,724.72
618 - Adult Probation-Pretrial Diversion	\$ 6,491.03	\$ -	\$ 2,801.67	\$ -	\$ 3,689.36
701 - Retiree Health Insurance Fund	\$ 2,001,551.18	\$ 68.49	\$ -	\$ -	\$ 2,001,619.67
801 - Sheriff Commissary Fund	\$ 255,962.28	\$ 17,633.51	\$ 2,647.90	\$ -	\$ 270,947.89
802 - Walker County Public Safety Communications Center	\$ 993,564.65	\$ 327,661.52	\$ 175,956.82	\$ -	\$ 1,145,269.35
	5,354,320.85	501,074.04	815,415.22	-	5,039,979.67
	\$ 32,564,992.29	\$ 1,943,658.00	\$ 3,919,008.53	\$ -	\$ 30,589,641.76



Cash and Investments Report
Transactions Posted as of November 15, 2021
For the Fiscal Year Ending September 30, 2022

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
<u>Operating</u>						
101 - General Fund	\$ 1,079,486.22	\$ 86,750.35	\$ 4,440,453.57	\$ 1,280,084.89	\$ 5,904,322.32	\$ 12,791,097.35
192 - Debt Service Fund	35,670.32	-	265,815.99	-	-	\$ 301,486.31
220 - Road & Bridge	98,083.88	-	3,082,885.12	-	-	\$ 3,180,969.00
301 - Walker County EMS Fund	(60,052.70)	114,858.21	763,461.02	60,598.76	161,202.06	\$ 1,040,067.35
180 - Public Safety Seized Money Fund	(73,752.54)	-	182,479.25	-	-	\$ 108,726.71
185 - General Fund - Healthy County Initiative Fund	1,688.37	-	17,882.20	-	-	\$ 19,570.57
	1,081,123.55	201,608.56	8,752,977.15	1,340,683.65	6,065,524.38	17,441,917.29
<u>Projects</u>						
105 - General Projects Fund	(23,611.75)	-	1,069,229.68	805,105.83	325,262.18	2,175,985.94
119- Corona Virus Relief Fund	7,086,880.50	-	-	-	-	\$ 7,086,880.50
<u>Grants/Other Funds</u>						
473- SO Auto Task Force Grant	(20,159.67)	-	-	-	-	\$ (20,159.67)
474 - CDA Victims Grant	(15,955.66)	-	-	-	-	\$ (15,955.66)
483 - HAVA Fund	14,954.24	-	-	-	-	14,954.24
511 - County Records Management and Preservation	1,477.91	-	-	-	-	1,477.91
512 - County Records Preservation II Fund	16,252.62	-	61,394.10	-	-	77,646.72
515 - County Clerk Records Management and Presen	55,151.28	-	428,155.03	66,367.22	-	549,673.53
516 - County Clerk Records Archive Fund	47,047.02	-	30,547.09	-	-	77,594.11
518 - District Clerk Records Preservation	11,625.50	-	5,004.24	-	-	16,629.74
519 - District Clerk Rider Fund	3,928.35	-	29,371.96	-	-	33,300.31
520 - District Clerk Archive Fund	5,282.08	-	-	-	-	5,282.08
523 - County Jury Fee Fund	7,235.37	-	-	-	-	7,235.37
525 - Court Reporter Services Fund	14,298.68	-	-	-	-	14,298.68
526 - County Law Library Fund	26,270.71	-	-	-	-	26,270.71
536 - Courthouse Security Fund	919.63	-	-	-	-	919.63
537 - Justice Courts Security Fund	6,680.65	-	45,648.61	-	-	52,329.26
538 - JP Truancy Prevention and Diversion	19,768.62	-	3,946.87	-	-	23,715.49
539 - County Specialty Court Revenues Fund	5,941.71	-	795.22	-	-	6,736.93
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	10,678.39	-	74,660.31	-	-	85,338.70
551 - County and District Courts Technology Fund	1,123.14	-	1,021.27	-	-	2,144.41
552- Child AbusePrevention Fund	1,392.16	-	-	-	-	1,392.16
560 - District Attorney Prosecutors Supplement Func	(1,879.47)	-	-	-	-	(1,879.47)
561 - Pretrial Intervention Program Fund	35,611.10	-	80,152.07	-	-	115,763.17
562 - District Attorney Forfeiture Fund	42,999.70	-	165,113.08	-	-	208,112.78
563 - District Attorney Hot Check Fee Fund	3,181.69	-	-	-	-	3,181.69
574 - Sheriff Forfeiture Fund	87,576.21	865.40	459,254.33	-	-	547,695.94
576 - Sheriff Inmate Medical Fund	7,273.52	-	45,323.79	-	-	52,597.31
577 - DOJ-Equitable Sharing Fund	0.00	-	379,811.02	23,977.84	-	403,788.86
583 - Elections Equipment Fund	24,236.77	-	-	-	-	24,236.77
584 - Tax Assessor Elections Service Contract Fund	24,306.50	-	36,020.91	-	-	60,327.41
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.36	-	-	96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	(1,441,893.32)	-	-	-	-	(1,441,893.32)
640 - Juvenile Grant Fund (Title IV E)	9,619.58	-	86,654.11	-	-	96,273.69
641 - Juvenile Grant State Aid Fund	788.55	-	-	-	-	788.55
643 - Juvenile Grant-Commitment Reduction Fund	4,477.00	-	-	-	-	4,477.00
644 - Juvenile Medical Fund Grant	(1,206.55)	-	-	-	-	(1,206.55)
646 - Juvenile Grant - PrePost Adjudication	3,000.00	-	-	-	-	3,000.00
647 - Juvenile Grant - Community Programs	(675.99)	-	-	-	-	(675.99)
701 - Retiree Health Insurance Fund	0.00	-	795,588.30	1,206,031.37	-	2,001,619.67
<u>County Treasurer Agency Funds</u>						
615 - Adult Probation-Basic Services Fund	25,862.62	30.00	184,092.34	115,686.14	-	325,671.10
616 - Adult Probation-Court Services Fund	38,435.08	-	-	-	-	38,435.08
617 - Adult Probation-Substance Abuse Services Fun	16,982.72	-	-	-	-	16,982.72
618 -Pretrial Diversion	3,689.36	-	-	-	-	3,689.36
801 - Sheriff Commissary Fund	58,788.32	-	212,437.38	-	-	271,225.70
802 - Walker County Public Safety Communications	242,159.38	-	832,453.80	-	-	1,074,613.18
810 - Agency Fund - LEOSE Training Funds	53,685.94	-	-	-	-	53,685.94
	(548,988.40)	895.40	3,974,816.66	1,412,062.57	0.00	4,838,786.23
	\$ 7,595,403.90	\$ 202,503.96	\$ 13,797,023.49	\$ 3,557,852.05	\$ 6,390,786.56	\$ 31,543,569.96



**Cash and Investments Report
As of November 16, 2021**

Transactions Posted as of November 15, 2021

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 1,511,299.17	\$ 518,653.45	\$ -	\$ 2,029,952.62
851 Agency Fund - District Clerk	\$ 1,128,247.37	\$ -	\$ 623,349.44	\$ 1,751,596.81
852 Agency Fund - Criminal District Attorney	\$ 24,075.70	\$ -	\$ -	\$ 24,075.70
853 Agency Fund - Tax Assessor	\$ 2,180,736.54	\$ -	\$ -	\$ 2,180,736.54
854 Agency Fund - Sheriff	\$ 82,757.75	\$ -	\$ -	\$ 82,757.75
855 Agency Fund - Juvenile	\$ 882.26	\$ -	\$ -	\$ 882.26
856 Agency Fund - County Treasurer Jury	\$ 26.53	\$ -	\$ -	\$ 26.53
857 Agency Fund - Justice of Peace Precinct 4	\$ 9,011.60	\$ -	\$ -	\$ 9,011.60
858 Agency Fund - Adult Probation	\$ 3,382.30	\$ -	\$ -	\$ 3,382.30
	<u>\$ 4,940,419.22</u>	<u>\$ 518,653.45</u>	<u>\$ 623,349.44</u>	<u>\$ 6,082,422.11</u>

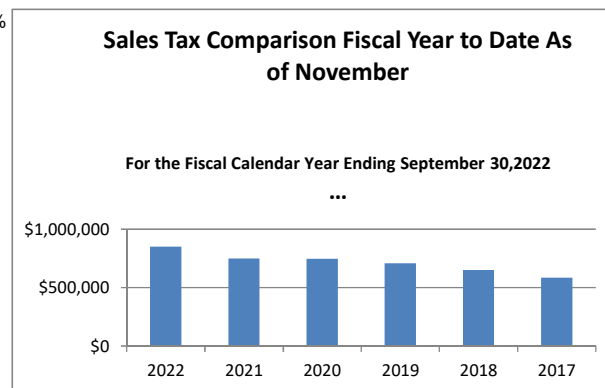


Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017
October	10.90%	\$ 378,481.65	\$ 341,282.66	\$ 309,760.99	\$ 339,514.51	\$ 272,435.23	\$ 268,811.19
November	16.19%	\$ 470,400.36	\$ 404,860.53	\$ 432,570.77	\$ 365,595.48	\$ 376,237.61	\$ 312,520.28
December			\$ 311,632.44	\$ 282,270.19	\$ 323,873.04	\$ 285,192.78	\$ 255,783.91
January			\$ 345,810.13	\$ 297,832.83	\$ 263,748.83	\$ 290,351.62	\$ 260,836.98
February			\$ 402,950.76	\$ 410,854.29	\$ 377,316.70	\$ 348,471.45	\$ 341,812.29
March			\$ 328,566.37	\$ 353,527.33	\$ 311,788.03	\$ 297,957.34	\$ 253,149.95
April			\$ 270,692.68	\$ 263,551.31	\$ 296,140.87	\$ 251,318.62	\$ 236,622.06
May			\$ 447,063.15	\$ 357,514.78	\$ 355,687.53	\$ 359,613.96	\$ 327,878.93
June			\$ 393,372.95	\$ 307,406.08	\$ 302,439.53	\$ 299,690.96	\$ 282,842.31
July			\$ 349,935.05	\$ 322,571.05	\$ 285,622.64	\$ 336,926.85	\$ 270,157.12
August			\$ 434,731.20	\$ 393,734.55	\$ 339,087.66	\$ 352,584.14	\$ 316,882.51
September			\$ 369,724.46	\$ 328,146.29	\$ 330,366.78	\$ 296,901.19	\$ 279,531.61
		\$ 848,882.01	\$ 4,400,622.38	\$ 4,059,740.46	\$ 3,891,181.60	\$ 3,767,681.75	\$ 3,406,829.14
One-timePayment				\$ 230,654.85			
				<u>\$ 4,290,395.31</u>			
				\$746,143.19			
				% Change 13.77%			

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

Fiscal Year to Date	\$ 848,882.01	\$ 746,143.19	\$ 742,331.76	\$ 705,109.99	\$ 648,672.84	\$ 581,331.47
Budgeted this Fiscal Year	\$ 4,100,000.00					
Pct Received This FY	20.7%					





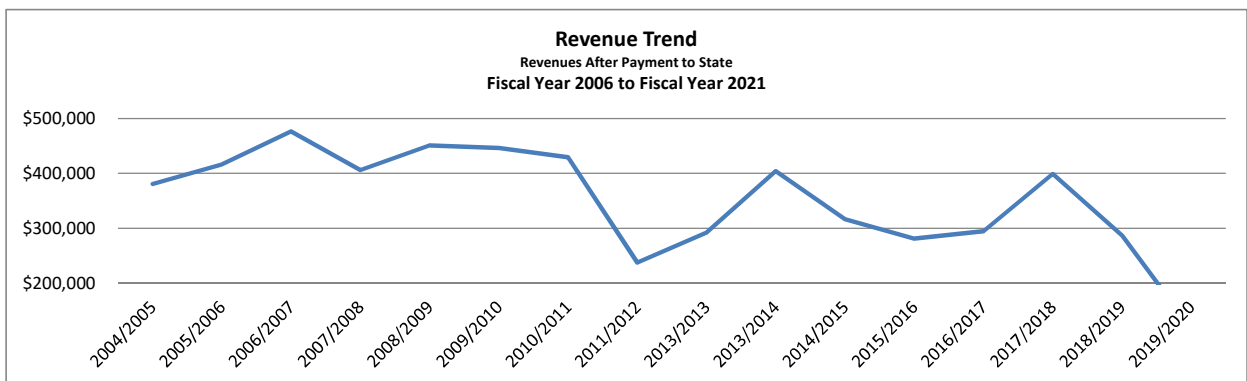
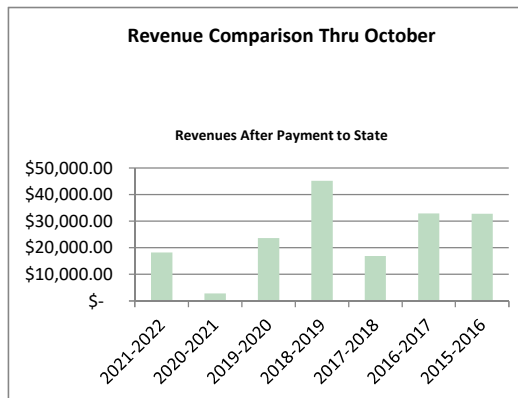
Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2021-2022	Pd to State	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016
October	\$ 20,681.80	\$ (2,395.00)	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80
November	\$ -	\$ -	\$ -	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30
December	\$ -	\$ -	\$ -	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90
January	\$ -	\$ -	\$ -	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40
February	\$ -	\$ -	\$ -	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90
March	\$ -	\$ -	\$ -	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60
April	\$ -	\$ -	\$ -	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40
May	\$ -	\$ -	\$ -	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70
June	\$ -	\$ -	\$ -	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30
July	\$ -	\$ -	\$ -	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35
August	\$ -	\$ -	\$ -	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95
September	\$ -	\$ -	\$ -	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90
	\$ 20,681.80	\$ (2,395.00)	\$ 18,286.80	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50

Allocated to Weigh Station Improv.	\$ -	This time last year	\$ 2,840.80
Allocated to Road and Bridge	\$ 18,286.80	% Change	543.70%

Fiscal Year to Date \$ 20,681.80 \$ (2,395.00) \$ 18,286.80 \$ 2,840.80 \$ 23,601.60 \$ 45,179.10 \$ 16,978.20 \$ 32,892.75 \$ 32,850.80



Budget for FY 21/22

	From Tax rate	County Road and Bridge Operations	Weigh Station Request for Part- Time Person
Justice of Peace Pct 4	\$ 53,356.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ -
Weigh Station Personnel	\$ -	\$ -	\$ 23,325.00
Road and Bridge Operations	\$ -	\$ 180,000.00	\$ -
	\$ 88,543.00	\$ 180,000.00	\$ 23,325.00



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2021-2022 Interest	Total
Series 2012 - \$20,000,000 due in installments of \$685,000 to \$1,335,000 to mature 06/01/2032 at interest rate of 2.0% to 3.7% - callable August 1, 2032	\$20,000,000	\$12,435,000	\$965,000	\$411,818	\$1,376,818
Total Capital Projects	\$20,000,000	\$12,435,000	\$965,000	\$411,818	\$1,376,818