

Walker County

Financial Information

Posted as of February 22, 2023 for the Fiscal Year Ending September 30, 2023

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru February 22, 2023 for the fiscal year ending September 30, 2023.

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 February 22, 2023
For the Fiscal Year Ending September 30, 2023

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	\$ 16,261,638.12	\$ 20,635,493.19	\$ 9,373,671.52	\$ (6,038,247.00)	\$ 21,485,212.79
192 - Debt Service Fund	\$ 292,640.72	\$ 1,081,972.24	\$ 191,433.77	\$ -	\$ 1,183,179.19
220 - Road & Bridge	\$ 4,061,871.17	\$ 4,276,857.76	\$ 2,115,706.42	\$ -	\$ 6,223,022.51
301 - Walker County EMS Fund	\$ 2,692,519.38	\$ 1,688,170.92	\$ 1,735,227.27	\$ -	\$ 2,645,463.03
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 20,303.98	\$ 225.14	\$ -	\$ -	\$ 20,529.12
	23,328,973.37	27,682,719.25	13,416,038.98	(6,038,247.00)	\$ 31,557,406.64
<u>Projects</u>					
105 - General Projects Fund	\$ 6,288,070.48	\$ 78,151.17	\$ 1,151,064.53	\$ 538,247.00	\$ 5,753,404.12
115 - General Capital Projects Fund	\$ -	\$ 68,762.03	\$ -	\$ 5,500,000.00	\$ 5,568,762.03
119 - ARP Funds	\$ 4,687,371.74	\$ 52,075.41	\$ 1,060,116.65	\$ (1,650,555.80)	\$ 2,028,774.70
<u>Grants/Other Funds</u>					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 27,093.89	\$ 34,673.83	\$ -	\$ (7,579.94)
474 - CDA Victims Assistance Grant	\$ -	\$ 15,050.74	\$ 22,560.43	\$ -	\$ (7,509.69)
481 - Jag Grants	\$ -	\$ 6,453.00	\$ 6,453.00	\$ -	\$ -
483 - HAVA Fund	\$ -	\$ 14,954.24	\$ -	\$ -	\$ 14,954.24
488 - CDBG Grant	\$ 0.02	\$ -	\$ 550,141.45	\$ -	\$ (550,141.43)
511 - County Records Management and Preservation I	\$ 445.85	\$ 858.45	\$ -	\$ -	\$ 1,304.30
512 - County Records Preservation II Fund	\$ 63,716.79	\$ 1,015.26	\$ -	\$ -	\$ 64,732.05
515 - County Clerk Records Management and Preserv	\$ 283,213.33	\$ 37,394.52	\$ 3,784.00	\$ -	\$ 316,823.85
516 - County Clerk Records Archive Fund	\$ 187,233.79	\$ 30,183.08	\$ -	\$ -	\$ 217,416.87
517 - Court Facilities Fund	\$ 15,363.10	\$ 6,344.31	\$ -	\$ -	\$ 21,707.41
518 - District Clerk Records Preservation	\$ 34,447.81	\$ 8,180.65	\$ -	\$ -	\$ 42,628.46
519 - District Clerk Rider Fund	\$ 34,395.71	\$ 5,369.78	\$ 3,636.57	\$ -	\$ 36,128.92
520 - District Clerk Archive Fund	\$ 5,784.27	\$ 78.52	\$ -	\$ -	\$ 5,862.79
523 - County Jury Fee Fund	\$ 55.59	\$ 278.11	\$ -	\$ -	\$ 333.70
524 - County Jury Fund	\$ 7,021.55	\$ 3,172.16	\$ -	\$ -	\$ 10,193.71
525 - Court Reporter Services Fund	\$ 17,811.05	\$ 8,128.19	\$ 2,104.00	\$ -	\$ 23,835.24
526 - County Law Library Fund	\$ 42,042.92	\$ 11,307.09	\$ 7,594.00	\$ -	\$ 45,756.01
527 - Language Access Fund	\$ 4,848.47	\$ 2,301.65	\$ -	\$ -	\$ 7,150.12
536 - Courthouse Security Fund	\$ 12,539.42	\$ 14,068.87	\$ 32,397.37	\$ -	\$ (5,789.08)
537 - Justice Courts Security Fund	\$ 54,829.34	\$ 1,698.45	\$ -	\$ -	\$ 56,527.79
538 - JP Truancy Prevention and Diversion	\$ 35,300.56	\$ 4,391.68	\$ -	\$ -	\$ 39,692.24
539 - County Speciality Court Programs	\$ 12,174.28	\$ 2,377.63	\$ -	\$ -	\$ 14,551.91
550 - Justice Courts Technology Fund	\$ 87,458.10	\$ 4,676.77	\$ 3,593.50	\$ -	\$ 88,541.37
551 - County and District Courts Technology Fund	\$ 1,072.07	\$ 488.08	\$ -	\$ -	\$ 1,560.15
552- Child Abuse Prevention Fund	\$ 1,888.93	\$ 170.95	\$ -	\$ -	\$ 2,059.88
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 2,970.39	\$ 7,531.26	\$ -	\$ (4,560.87)
561 - Pretrial Intervention Program Fund	\$ 124,528.13	\$ 6,398.10	\$ 1,698.31	\$ -	\$ 129,227.92
562 - District Attorney Forfeiture Fund	\$ 213,777.85	\$ 2,078.74	\$ 218.61	\$ -	\$ 215,637.98
563 - District Attorney Hot Check Fee Fund	\$ 1,751.42	\$ -	\$ 413.45	\$ -	\$ 1,337.97
574 - Sheriff Forfeiture Fund	\$ 530,461.43	\$ 26,572.19	\$ 1,278.00	\$ -	\$ 555,755.62
576 - Sheriff Inmate Medical Fund	\$ 56,692.87	\$ 2,212.25	\$ -	\$ -	\$ 58,905.12
577 - DOJ-Equitable Sharing Fund	\$ 448,108.47	\$ 4,804.58	\$ -	\$ -	\$ 452,913.05
578 - Sheriff Commissary Fund	\$ 336,322.23	\$ 49,444.80	\$ 25,189.72	\$ -	\$ 360,577.31
583 - Elections Equipment Fund	\$ 22,211.84	\$ 61,450.25	\$ 1,500.00	\$ -	\$ 82,162.09
584 - Tax Assessor Elections Service Contract Fund	\$ 61,354.42	\$ 9,938.69	\$ 4,013.34	\$ -	\$ 67,279.77
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.62	\$ 0.21	\$ -	\$ -	\$ 96.83
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 1,560,449.08	\$ 1,872,605.51	\$ -	\$ (312,156.43)
640 - Juvenile Grant Fund (Title IV E)	\$ 84,055.43	\$ 1,028.31	\$ 360.00	\$ -	\$ 84,723.74
641 - Juvenile Grant State Aid Fund	\$ -	\$ 173,883.85	\$ 127,120.45	\$ -	\$ 46,763.40
645 - Juvenile HGAC Services Grant	\$ -	\$ 455.00	\$ 455.00	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 375,843.93	\$ 283,918.00	\$ 421,576.03	\$ -	\$ 238,185.90
616 - Adult Probation-Court Services Fund	\$ -	\$ 80,776.71	\$ 68,563.43	\$ -	\$ 12,213.28
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 58,873.68	\$ 38,338.71	\$ -	\$ 20,534.97
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 14,852.49	\$ 12,922.80	\$ -	\$ 1,929.69
701 - Retiree Health Insurance Fund	\$ 2,016,990.17	\$ 26,492.22	\$ -	\$ -	\$ 2,043,482.39
802 - Walker County Public Safety Communications Center	\$ 1,136,992.89	\$ 581,291.45	\$ 594,093.09	\$ -	\$ 1,124,191.25
	6,310,830.65	3,153,927.06	3,844,815.86	-	5,619,941.85
	\$ 40,615,246.24	\$ 31,035,634.92	\$ 19,472,036.02	\$ (1,650,555.80)	\$ 50,528,289.34



Cash and Investments Report
Transactions Posted as of February 22, 2023
For the Fiscal Year Ending September 30, 2023

	Cash	Other Bank Accounts	Texpool	MBIA	Wells Fargo	Total
<u>Operating</u>						
101 - General Fund	\$ 3,128,522.82	\$ 119,943.01	\$ 10,996,707.95	\$ 1,307,969.98	\$ 6,000,438.59	\$ 21,553,582.35
192 - Debt Service Fund	173,225.03	-	1,001,981.16	-	-	\$ 1,175,206.19
220 - Road & Bridge	2,303,733.08	-	4,008,882.72	-	-	\$ 6,312,615.80
301 - Walker County EMS Fund	114,873.59	25,981.54	1,918,814.59	61,918.84	163,826.25	\$ 2,285,414.81
180 - Public Safety Seized Money Fund	-	-	103,763.99	-	-	\$ 103,763.99
185 - General Fund - Healthy County Initiative Fund	2,296.49	-	18,232.63	-	-	\$ 20,529.12
	<u>5,722,651.01</u>	<u>145,924.55</u>	<u>18,048,383.04</u>	<u>1,369,888.82</u>	<u>6,164,264.84</u>	<u>31,451,112.26</u>
<u>Projects</u>						
105 - General Projects Fund	-	-	4,774,363.90	822,644.18	330,557.13	5,927,565.21
115 - General Capital Projects Fund	-	-	5,568,762.03	-	-	5,568,762.03
119- ARP Funds	-	2,028,774.70	-	-	-	\$ 2,028,774.70
<u>Grants/Other Funds</u>						
473- SO Auto Task Force Grant	(22,989.05)	-	-	-	-	\$ (22,989.05)
474 - CDA Victims Grant	(7,509.69)	-	-	-	-	\$ (7,509.69)
481 - Jag Grants	(6,453.00)	-	-	-	-	(6,453.00)
483 - HAVA Fund	14,954.24	-	-	-	-	14,954.24
488 - CDBG Grants	(1,347,633.07)	-	-	-	-	(1,347,633.07)
511 - County Records Management and Preservation	1,304.30	-	-	-	-	1,304.30
512 - County Records Preservation II Fund	2,134.82	-	62,597.23	-	-	64,732.05
515 - County Clerk Records Management and Presen	43,315.39	-	205,695.51	67,812.95	-	316,823.85
516 - County Clerk Records Archive Fund	15,482.67	-	201,934.20	-	-	217,416.87
517 - Court Facilities Fund	21,707.41	-	-	-	-	21,707.41
518 - District Clerk Records Preservation	37,526.16	-	5,102.30	-	-	42,628.46
519 - District Clerk Rider Fund	6,181.38	-	29,947.54	-	-	36,128.92
520 - District Clerk Archive Fund	5,862.79	-	-	-	-	5,862.79
523 - County Jury Fee Fund	333.70	-	-	-	-	333.70
524 - County Jury Fund	10,193.71	-	-	-	-	10,193.71
525 - Court Reporter Services Fund	25,939.24	-	-	-	-	25,939.24
526 - County Law Library Fund	45,929.43	-	-	-	-	45,929.43
527 - Language Access Fund	7,150.12	-	-	-	-	7,150.12
536 - Courthouse Security Fund	(5,789.08)	-	-	-	-	(5,789.08)
537 - Justice Courts Security Fund	9,984.65	-	46,543.14	-	-	56,527.79
538 - JP Truancy Prevention and Diversion	35,668.01	-	4,024.23	-	-	39,692.24
539 - County Specialty Court Revenues Fund	13,741.10	-	810.81	-	-	14,551.91
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	12,417.99	-	76,123.38	-	-	88,541.37
551 - County and District Courts Technology Fund	721.81	-	838.34	-	-	1,560.15
552- Child AbusePrevention Fund	2,059.88	-	-	-	-	2,059.88
560 - District Attorney Prosecutors Supplement Func	(4,190.72)	-	-	-	-	(4,190.72)
561 - Pretrial Intervention Program Fund	47,505.15	-	81,722.77	-	-	129,227.92
562 - District Attorney Forfeiture Fund	47,289.25	-	168,348.73	-	-	215,637.98
563 - District Attorney Hot Check Fee Fund	1,337.97	-	-	-	-	1,337.97
574 - Sheriff Forfeiture Fund	89,107.92	881.71	468,254.12	-	-	558,243.75
576 - Sheriff Inmate Medical Fund	12,693.11	-	46,212.01	-	-	58,905.12
577 - DOJ-Equitable Sharing Fund	65,837.20	-	362,575.68	24,500.17	-	452,913.05
578 - Sheriff Commissary Fund	148,370.68	-	216,600.43	-	-	364,971.11
583 - Elections Equipment Fund	83,662.09	-	-	-	-	83,662.09
584 - Tax Assessor Elections Service Contract Fund	30,552.96	-	36,726.81	-	-	67,279.77
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.67	-	-	96.83
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	(1,368,436.03)	-	-	-	-	(1,368,436.03)
640 - Juvenile Grant Fund (Title IV E)	1,516.68	-	83,279.06	-	-	84,795.74
641 - Juvenile Grant State Aid Fund	46,763.40	-	-	-	-	46,763.40
701 - Retiree Health Insurance Fund	0.00	-	811,179.04	1,232,303.35	-	2,043,482.39
County Treasurer Agency Funds						-
615 - Adult Probation-Basic Services Fund	36,721.70	30.00	86,236.55	118,206.23	-	241,194.48
616 - Adult Probation-Court Services Fund	14,046.61	-	-	-	-	14,046.61
617 - Adult Probation-Substance Abuse Services Fun	25,826.65	-	-	-	-	25,826.65
618 -Pretrial Diversion	1,929.69	-	-	-	-	1,929.69
802 - Walker County Public Safety Communications	276,193.82	-	848,766.99	-	-	1,124,960.81
810 - Agency Fund - LEOSE Training Funds	54,329.28	-	-	-	-	54,329.28
	<u>(1,466,627.52)</u>	<u>911.71</u>	<u>3,860,890.01</u>	<u>1,442,822.70</u>	<u>0.00</u>	<u>3,837,996.90</u>
	<u>\$ 4,256,023.49</u>	<u>\$ 2,175,610.96</u>	<u>\$ 32,252,398.98</u>	<u>\$ 3,635,355.70</u>	<u>\$ 6,494,821.97</u>	<u>\$ 48,814,211.10</u>



Cash and Investments Report
As of February 22, 2023
 Transactions Posted as of February 22, 2023

	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	\$ 854,991.58	\$ 354,705.56	\$ -	\$ 1,209,697.14
851 Agency Fund - District Clerk	\$ 580,587.35	\$ -	\$ 611,813.66	\$ 1,192,401.01
852 Agency Fund - Criminal District Attorney	\$ 1,995.53	\$ -	\$ -	\$ 1,995.53
853 Agency Fund - Tax Assessor	\$ 2,272,154.83	\$ -	\$ -	\$ 2,272,154.83
854 Agency Fund - Sheriff	\$ 80,221.76	\$ -	\$ -	\$ 80,221.76
855 Agency Fund - Juvenile	\$ 905.60	\$ -	\$ -	\$ 905.60
856 Agency Fund - County Treasurer Jury	\$ 219.29	\$ -	\$ -	\$ 219.29
857 Agency Fund - Justice of Peace Precinct 4	\$ 14,321.40	\$ -	\$ -	\$ 14,321.40
858 Agency Fund - Adult Probation	\$ 2,745.00	\$ -	\$ -	\$ 2,745.00
	\$ 3,808,142.34	\$ 354,705.56	\$ 611,813.66	\$ 4,774,661.56



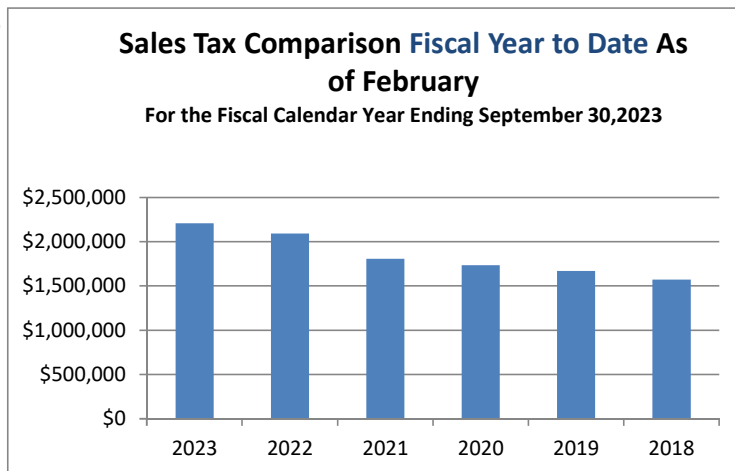
Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
October	12.80%	\$ 426,935.35	\$ 378,481.65	\$ 341,282.66	\$ 309,760.99	\$ 339,514.51	\$ 272,435.23
November	1.47%	\$ 477,305.48	\$ 470,400.36	\$ 404,860.53	\$ 432,570.77	\$ 365,595.48	\$ 376,237.61
December	9.29%	\$ 402,702.70	\$ 368,467.73	\$ 311,632.44	\$ 282,270.19	\$ 323,873.04	\$ 285,192.78
January	2.47%	\$ 396,438.25	\$ 386,864.04	\$ 345,810.13	\$ 297,832.83	\$ 263,748.83	\$ 290,351.62
February	3.58%	\$ 506,247.91	\$ 488,772.53	\$ 402,950.76	\$ 410,854.29	\$ 377,316.70	\$ 348,471.45
March		\$ -	\$ 391,919.74	\$ 328,566.37	\$ 353,527.33	\$ 311,788.03	\$ 297,957.34
April		\$ -	\$ 317,716.26	\$ 270,692.68	\$ 263,551.31	\$ 296,140.87	\$ 251,318.62
May		\$ -	\$ 458,660.51	\$ 447,063.15	\$ 357,514.78	\$ 355,687.53	\$ 359,613.96
June		\$ -	\$ 429,635.63	\$ 393,372.95	\$ 307,406.08	\$ 302,439.53	\$ 299,690.96
July		\$ -	\$ 401,984.02	\$ 349,935.05	\$ 322,571.05	\$ 285,622.64	\$ 336,926.85
August		\$ -	\$ 480,257.68	\$ 434,731.20	\$ 393,734.55	\$ 339,087.66	\$ 352,584.14
September		\$ -	\$ 398,673.98	\$ 369,724.46	\$ 328,146.29	\$ 330,366.78	\$ 296,901.19
		\$ 2,209,629.69	\$ 4,971,834.13	\$ 4,400,622.38	\$ 4,059,740.46	\$ 3,891,181.60	\$ 3,767,681.75

This time last year	\$2,092,986.31
% Change	5.57%

Sales Tax 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	\$ 2,209,629.69	\$ 2,092,986.31	\$ 1,806,536.52	\$ 1,733,289.07	\$ 1,670,048.56	\$ 1,572,688.69
Budgeted this Fiscal Year	\$ 4,750,000.00					
Pct Received This FY	46.5%					





Weigh Station Revenue Comparison by Fiscal Year

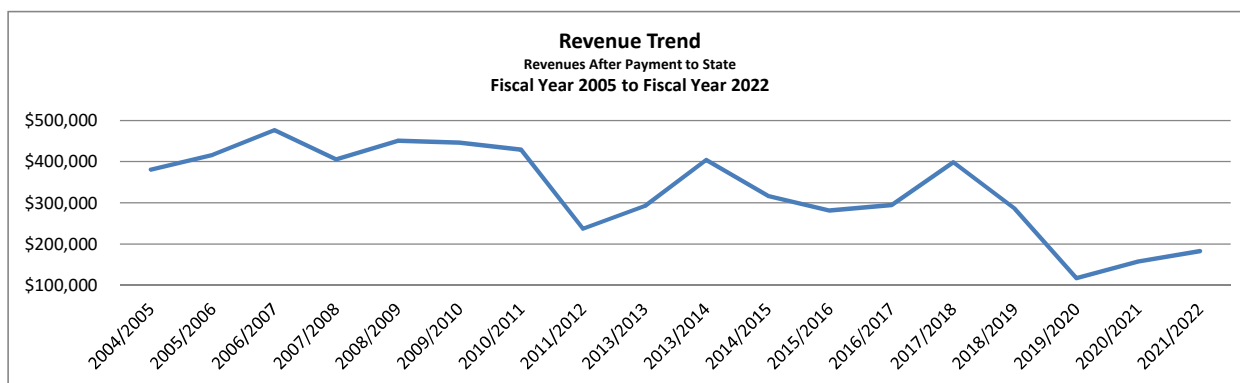
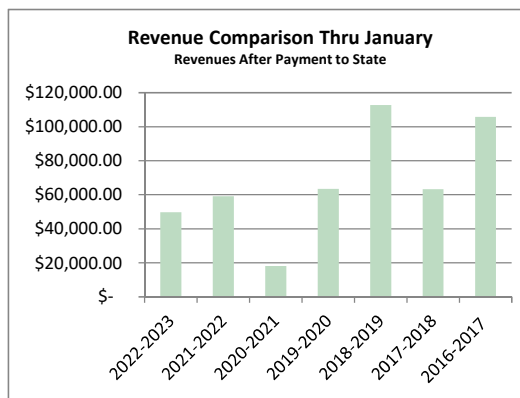
Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

	Total 2022-2023	Pd to State	Fiscal Year 2022-2023	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017
October	\$ 17,736.00	\$ (3,588.00)	\$ 14,148.00	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75
November	\$ 11,572.00	\$ (1,311.00)	\$ 10,261.00	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65
December	\$ 17,848.00	\$ (3,690.00)	\$ 14,158.00	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90
January	\$ 13,817.00	\$ (2,697.00)	\$ 11,120.00	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40
February	\$ -	\$ -	\$ -	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45
March	\$ -	\$ -	\$ -	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62
April	\$ -	\$ -	\$ -	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40
May	\$ -	\$ -	\$ -	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20
June	\$ -	\$ -	\$ -	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50
July	\$ -	\$ -	\$ -	\$ 15,425.65	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15
August	\$ -	\$ -	\$ -	\$ 17,733.75	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00
September	\$ -	\$ -	\$ -	\$ 13,837.50	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15
	\$ 60,973.00	\$ (11,286.00)	\$ 49,687.00	\$ 182,994.20	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17

Allocated to Weigh Station Improv.	\$ -
Allocated to Road and Bridge	\$ 49,687.00

This time last year \$59,197.30
% Change -16.10%

Fiscal Year to Date \$ 60,973.00 \$ (11,286.00) \$ 49,687.00 \$ 59,197.30 \$ 18,122.80 \$ 63,550.55 \$ 112,824.35 \$ 63,313.10 \$ 105,755.70



Budget for FY 2022/2023

	From Tax rate	County Road and Bridge Operations	Weigh Station Request for Part- Time Person
Justice of Peace Pct 4	\$ 64,889.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ -
Weigh Station Personnel	\$ -	\$ -	\$ 23,961.00
Road and Bridge Operations	\$ -	\$ 180,000.00	\$ -
	\$ 100,076.00	\$ 180,000.00	\$ 23,961.00



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2022-2023 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, 2022	\$20,000,000	\$11,470,000	\$990,000	\$382,868	\$1,372,868
Total Capital Projects	\$20,000,000	\$11,470,000	\$990,000	\$382,868	\$1,372,868