

Walker County

Financial Information

Posted as of November 29, 2023 for the Fiscal Year Ending September 30, 2024

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru November 29, 2023 for the fiscal year ending September 30, 2024.

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 29, 2023
For the Fiscal Year Ending September 30, 2024

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	\$ 12,361,238.52	\$ 2,226,320.37	\$ 3,581,170.14	\$ -	\$ 11,006,388.75
192 - Debt Service Fund	\$ 344,830.71	\$ 65,115.31	\$ -	\$ -	\$ 409,946.02
220 - Road & Bridge	\$ 4,142,068.70	\$ 410,335.98	\$ 937,552.73	\$ -	\$ 3,614,851.95
301 - Walker County EMS Fund	\$ 3,376,859.05	\$ 535,642.25	\$ 768,668.23	\$ -	\$ 3,143,833.07
185 - General Fund - Healthy County Initiative Fund	\$ 17,878.86	\$ 82.61	\$ -	\$ -	\$ 17,961.47
	20,242,875.84	3,237,496.52	5,287,391.10	-	\$ 18,192,981.26
<u>Projects</u>					
105 - General Projects Fund	\$ 6,022,070.91	\$ 27,604.67	\$ 53,802.77	\$ -	\$ 5,995,872.81
115 - General Capital Projects Fund	\$ 5,754,895.59	\$ 26,192.57	\$ -	\$ -	\$ 5,781,088.16
119 - ARP Funds	\$ 968,277.47	\$ 4,623.36	\$ -	\$ -	\$ 972,900.83
<u>Grants/Other Funds</u>					
473 - SO Auto Task Force Grant	\$ -	\$ 3,878.57	\$ 11,635.71	\$ -	\$ (7,757.14)
474 - CDA Victims Assistance Grant	\$ -	\$ -	\$ 9,111.58	\$ -	\$ (9,111.58)
488 - CDBG Grant	\$ (331,739.71)	\$ -	\$ -	\$ -	\$ (331,739.71)
511 - County Records Management and Preservation	\$ 2,997.22	\$ 195.61	\$ -	\$ -	\$ 3,192.83
512 - County Records Preservation II Fund	\$ 67,256.44	\$ 306.44	\$ -	\$ -	\$ 67,562.88
515 - County Clerk Records Management and Preser	\$ 353,805.03	\$ 10,508.31	\$ 8,218.71	\$ -	\$ 356,094.63
516 - County Clerk Records Archive Fund	\$ 285,212.09	\$ 8,713.35	\$ -	\$ -	\$ 293,925.44
517 - Court Facilities Fund	\$ 36,536.03	\$ 2,396.54	\$ -	\$ -	\$ 38,932.57
518 - District Clerk Records Preservation	\$ 61,185.23	\$ 2,922.34	\$ -	\$ -	\$ 64,107.57
519 - District Clerk Rider Fund	\$ 47,906.17	\$ 7,163.65	\$ 310.97	\$ -	\$ 54,758.85
520 - District Clerk Archive Fund	\$ 6,071.66	\$ 5.79	\$ -	\$ -	\$ 6,077.45
523 - County Jury Fee Fund	\$ 658.74	\$ 108.49	\$ -	\$ -	\$ 767.23
524 - County Jury Fund	\$ 14,190.44	\$ 1,152.67	\$ -	\$ -	\$ 15,343.11
525 - Court Reporter Services Fund	\$ 22,799.61	\$ 2,919.55	\$ 1,392.25	\$ -	\$ 24,326.91
526 - County Law Library Fund	\$ 59,953.58	\$ 4,083.53	\$ 2,156.40	\$ -	\$ 61,880.71
527 - Language Access Fund	\$ 2,644.78	\$ 722.96	\$ -	\$ -	\$ 3,367.74
536 - Courthouse Security Fund	\$ 10,336.36	\$ 4,395.03	\$ 11,030.27	\$ -	\$ 3,701.12
537 - Justice Courts Security Fund	\$ 60,539.35	\$ 589.60	\$ -	\$ -	\$ 61,128.95
538 - JP Truancy Prevention and Diversion	\$ 49,030.75	\$ 1,435.81	\$ -	\$ -	\$ 50,466.56
539 - County Speciality Court Programs	\$ 18,577.67	\$ 501.89	\$ -	\$ -	\$ 19,079.56
550 - Justice Courts Technology Fund	\$ 85,810.24	\$ 1,587.54	\$ -	\$ -	\$ 87,397.78
551 - County and District Courts Technology Fund	\$ 2,387.69	\$ 107.68	\$ -	\$ -	\$ 2,495.37
552 - Child Abuse Prevention Fund	\$ 2,372.79	\$ 45.58	\$ -	\$ -	\$ 2,418.37
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 5,286.48	\$ 3,934.22	\$ -	\$ 1,352.26
561 - Pretrial Intervention Program Fund	\$ 144,261.40	\$ 1,332.35	\$ 195.57	\$ -	\$ 145,398.18
562 - District Attorney Forfeiture Fund	\$ 215,850.16	\$ 5,401.88	\$ 600.93	\$ -	\$ 220,651.11
563 - District Attorney Hot Check Fee Fund	\$ (33.00)	\$ 4.66	\$ 2.38	\$ -	\$ (30.72)
574 - Sheriff Forfeiture Fund	\$ 531,481.45	\$ 11,466.98	\$ 150.00	\$ -	\$ 542,798.43
576 - Sheriff Inmate Medical Fund	\$ 63,047.41	\$ 517.41	\$ -	\$ -	\$ 63,564.82
577 - DOJ-Equitable Sharing Fund	\$ 467,578.21	\$ 2,132.60	\$ -	\$ -	\$ 469,710.81
578 - Sheriff Commissary Fund	\$ 428,371.65	\$ 11,389.84	\$ 4,516.94	\$ -	\$ 435,244.55
583 - Elections Equipment Fund	\$ 32,024.59	\$ -	\$ 6,092.50	\$ -	\$ 25,932.09
584 - Tax Assessor Elections Service Contract Fund	\$ 68,067.48	\$ 263.93	\$ 641.25	\$ -	\$ 67,690.16
589 - Tax Assessor Special Inventory Fee Fund	\$ 97.40	\$ 0.08	\$ -	\$ -	\$ 97.48
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 616,265.21	\$ 893,924.00	\$ -	\$ (277,658.79)
640 - Juvenile Grant Fund (Title IV E)	\$ 87,155.32	\$ 391.70	\$ 42.00	\$ -	\$ 87,505.02
641 - Juvenile Grant State Aid Fund	\$ -	\$ 100,724.04	\$ 54,922.50	\$ -	\$ 45,801.54
615 - Adult Probation-Basic Services Fund	\$ 377,678.03	\$ 71,787.69	\$ 183,673.22	\$ -	\$ 265,792.50
616 - Adult Probation-Court Services Fund	\$ -	\$ 32,774.05	\$ 26,781.24	\$ -	\$ 5,992.81
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 18,908.67	\$ 12,739.51	\$ -	\$ 6,169.16
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 5,787.04	\$ 4,907.58	\$ -	\$ 879.46
701 - Retiree Health Insurance Fund	\$ 2,113,684.49	\$ 9,845.84	\$ -	\$ -	\$ 2,123,530.33
802 - Walker County Public Safety Communications Center	\$ 1,227,576.78	\$ 263,546.03	\$ 177,334.52	\$ -	\$ 1,313,788.29
	6,615,373.53	1,211,567.41	1,414,314.25	-	6,412,626.69
	\$ 39,603,493.34	\$ 4,507,484.53	\$ 6,755,508.12	\$ -	\$ 37,355,469.75



Cash and Investments Report
Transactions Posted as of November 29, 2023
For the Fiscal Year Ending September 30, 2024

	Cash	Other Bank Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 1,831,742.06	\$ 131,152.13	\$ 1,571,821.48	\$ 1,360,105.24	\$ 6,208,272.51	\$ 11,103,093.42
192 - Debt Service Fund	66,724.56	-	335,248.46	-	-	\$ 401,973.02
220 - Road & Bridge	92,223.62	-	3,614,577.15	-	-	\$ 3,706,800.77
301 - Walker County EMS Fund	17,037.86	93,139.65	2,490,119.42	64,386.92	169,500.61	\$ 2,834,184.46
180 - Public Safety Seized Money Fund	-	-	95,807.62	-	-	\$ 95,807.62
185 - General Fund - Healthy County Initiative Fund	37.02	-	17,924.45	-	-	\$ 17,961.47
	2,007,765.12	224,291.78	8,125,498.58	1,424,492.16	6,377,773.12	18,159,820.76
Projects						
105 - General Projects Fund	53,645.91	-	4,744,785.86	855,434.58	342,006.46	5,995,872.81
115 - General Capital Projects Fund	-	-	5,781,088.16	-	-	5,781,088.16
119- ARP Funds	-	972,900.83	-	-	-	\$ 972,900.83
Grants/Other Funds						
473- SO Auto Task Force Grant	(7,757.14)	-	-	-	-	\$ (7,757.14)
474 - CDA Victims Grant	(9,111.58)	-	-	-	-	\$ (9,111.58)
488 - CDBG Grants	(331,739.71)	-	-	-	-	(331,739.71)
511 - County Records Management and Preservation	3,192.83	-	-	-	-	3,192.83
512 - County Records Preservation II Fund	2,578.95	-	64,983.93	-	-	67,562.88
515 - County Clerk Records Management and Presen	21,724.60	-	263,854.08	70,515.95	-	356,094.63
516 - County Clerk Records Archive Fund	23,912.92	-	270,012.52	-	-	293,925.44
517 - Court Facilities Fund	8,743.09	-	30,189.48	-	-	38,932.57
518 - District Clerk Records Preservation	18,558.10	-	45,549.47	-	-	64,107.57
519 - District Clerk Rider Fund	18,637.89	-	36,120.96	-	-	54,758.85
520 - District Clerk Archive Fund	6,077.45	-	-	-	-	6,077.45
523 - County Jury Fee Fund	767.23	-	-	-	-	767.23
524 - County Jury Fund	10,311.53	-	5,031.58	-	-	15,343.11
525 - Court Reporter Services Fund	14,531.00	-	10,063.16	-	-	24,594.16
526 - County Law Library Fund	41,754.39	-	20,126.32	-	-	61,880.71
527 - Language Access Fund	3,367.74	-	-	-	-	3,367.74
536 - Courthouse Security Fund	3,701.12	-	-	-	-	3,701.12
537 - Justice Courts Security Fund	12,811.21	-	48,317.74	-	-	61,128.95
538 - JP Truancy Prevention and Diversion	46,288.89	-	4,177.67	-	-	50,466.56
539 - County Specialty Court Revenues Fund	18,237.84	-	841.72	-	-	19,079.56
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	8,371.97	-	79,025.81	-	-	87,397.78
551 - County and District Courts Technology Fund	1,625.08	-	870.29	-	-	2,495.37
552- Child AbusePrevention Fund	2,418.37	-	-	-	-	2,418.37
560 - District Attorney Prosecutors Supplement Func	1,352.26	-	-	-	-	1,352.26
561 - Pretrial Intervention Program Fund	10,243.69	-	135,154.49	-	-	145,398.18
562 - District Attorney Forfeiture Fund	15,694.09	-	204,957.02	-	-	220,651.11
563 - District Attorney Hot Check Fee Fund	(30.72)	-	-	-	-	(30.72)
574 - Sheriff Forfeiture Fund	18,014.99	911.19	526,360.38	-	-	545,286.56
576 - Sheriff Inmate Medical Fund	15,590.84	-	47,973.98	-	-	63,564.82
577 - DOJ-Equitable Sharing Fund	0.00	-	444,234.05	25,476.76	-	469,710.81
578 - Sheriff Commissary Fund	212,362.32	-	224,858.99	-	-	437,221.31
583 - Elections Equipment Fund	25,932.09	-	-	-	-	25,932.09
584 - Tax Assessor Elections Service Contract Fund	9,436.71	-	58,253.45	-	-	67,690.16
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	17.32	-	-	97.48
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	(1,045,864.27)	-	-	-	-	(1,045,864.27)
640 - Juvenile Grant Fund (Title IV E)	1,050.68	-	86,454.34	-	-	87,505.02
641 - Juvenile Grant State Aid Fund	48,576.54	-	-	-	-	48,576.54
645 - Juvenile Services - HGAC Grant	(1,150.00)	-	-	-	-	(1,150.00)
701 - Retiree Health Insurance Fund	0.00	-	842,107.74	1,281,422.59	-	2,123,530.33
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	54,076.44	30.00	89,524.58	122,917.93	-	266,548.95
616 - Adult Probation-Court Services Fund	5,992.81	-	-	-	-	5,992.81
617 - Adult Probation-Substance Abuse Services Fun	6,265.49	-	-	-	-	6,265.49
618 -Pretrial Diversion	879.46	-	-	-	-	879.46
802 - Walker County Public Safety Communications	131,035.58	-	1,182,392.01	-	-	1,313,427.59
810 - Agency Fund - LEOSE Training Funds	57,016.78	-	-	-	-	57,016.78
	(514,440.29)	941.19	4,738,807.55	1,500,333.23	0.00	5,725,641.68
	\$ 1,546,970.74	\$ 1,198,133.80	\$ 23,390,180.15	\$ 3,780,259.97	\$ 6,719,779.58	\$ 36,635,324.24



Cash and Investments Report
As of November 29, 2023
 Transactions Posted as of November 29, 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	\$ 864,546.70	\$ 288,429.83	\$ -	\$ 1,152,976.53
851 Agency Fund - District Clerk	\$ 736,832.26	\$ -	\$ 627,903.07	\$ 1,364,735.33
852 Agency Fund - Criminal District Attorney	\$ 1,747.11	\$ -	\$ -	\$ 1,747.11
853 Agency Fund - Tax Assessor	\$ 2,604,633.97	\$ -	\$ -	\$ 2,604,633.97
854 Agency Fund - Sheriff	\$ 87,633.70	\$ -	\$ -	\$ 87,633.70
855 Agency Fund - Juvenile	\$ 1,473.35	\$ -	\$ -	\$ 1,473.35
856 Agency Fund - County Treasurer Jury	\$ 444.00	\$ -	\$ -	\$ 444.00
857 Agency Fund - Justice of Peace Precinct 4	\$ 7,682.44	\$ -	\$ -	\$ 7,682.44
858 Agency Fund - Adult Probation	\$ 2,995.21	\$ -	\$ -	\$ 2,995.21
	<u>\$ 4,307,988.74</u>	<u>\$ 288,429.83</u>	<u>\$ 627,903.07</u>	<u>\$ 5,224,321.64</u>



Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
October	0.83%	\$ 430,494.33	\$ 426,935.35	\$ 378,481.65	\$ 341,282.66	\$ 309,760.99	\$ 339,514.51
November	-1.90%	\$ 468,234.02	\$ 477,305.48	\$ 470,400.36	\$ 404,860.53	\$ 432,570.77	\$ 365,595.48
December		\$ -	\$ 402,702.70	\$ 368,467.73	\$ 311,632.44	\$ 282,270.19	\$ 323,873.04
January		\$ -	\$ 396,438.25	\$ 386,864.04	\$ 345,810.13	\$ 297,832.83	\$ 263,748.83
February		\$ -	\$ 506,247.91	\$ 488,772.53	\$ 402,950.76	\$ 410,854.29	\$ 377,316.70
March		\$ -	\$ 405,269.07	\$ 391,919.74	\$ 328,566.37	\$ 353,527.33	\$ 311,788.03
April		\$ -	\$ 381,310.61	\$ 317,716.26	\$ 270,692.68	\$ 263,551.31	\$ 296,140.87
May		\$ -	\$ 488,946.95	\$ 458,660.51	\$ 447,063.15	\$ 357,514.78	\$ 355,687.53
June		\$ -	\$ 396,747.98	\$ 429,635.63	\$ 393,372.95	\$ 307,406.08	\$ 302,439.53
July		\$ -	\$ 386,095.96	\$ 401,984.02	\$ 349,935.05	\$ 322,571.05	\$ 285,622.64
August		\$ -	\$ 443,842.79	\$ 480,257.68	\$ 434,731.20	\$ 393,734.55	\$ 339,087.66
September		\$ -	\$ 398,269.21	\$ 398,673.98	\$ 369,724.46	\$ 328,146.29	\$ 330,366.78
		\$ 898,728.35	\$ 5,110,112.26	\$ 4,971,834.13	\$ 4,400,622.38	\$ 4,059,740.46	\$ 3,891,181.60

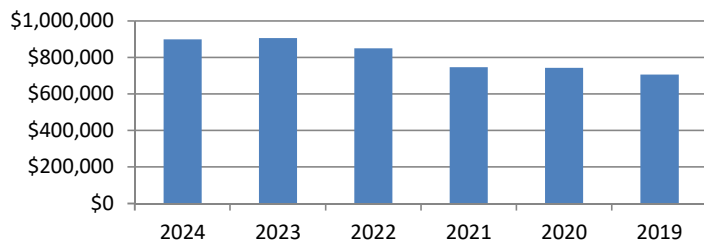
This time last year	\$904,240.83
% Change	-0.61%

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	\$ 898,728.35	\$ 904,240.83	\$ 848,882.01	\$ 746,143.19	\$ 742,331.76	\$ 705,109.99
Budgeted this Fiscal Year	\$ 5,250,000.00	17.70%	17.07%	16.96%	18.29%	18.12%
Pct Received This FY	17.1%					

Sales Tax Comparison Fiscal Year to Date As of November

For the Fiscal Calendar Year Ending September 30, 2024





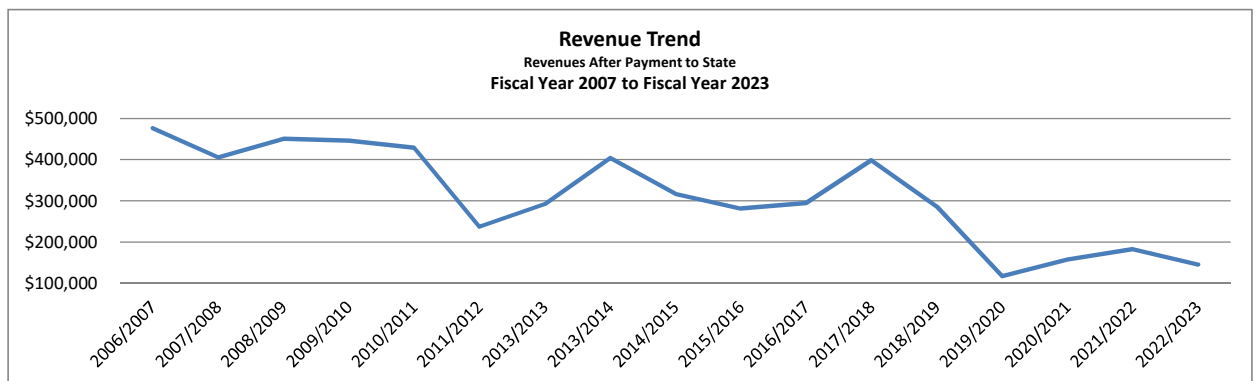
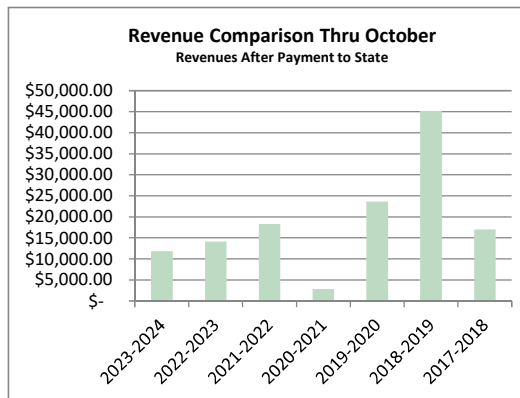
Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2023-2024	Pd to State	Fiscal Year 2023-2024	Fiscal Year 2022-2023	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018
October	\$ 13,558.00	\$ (1,724.50)	\$ 11,833.50	\$ 14,148.00	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20
November	\$ -	\$ -	\$ -	\$ 10,261.00	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70
December	\$ -	\$ -	\$ -	\$ 14,158.00	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30
January	\$ -	\$ -	\$ -	\$ 11,120.00	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90
February	\$ -	\$ -	\$ -	\$ 13,788.50	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90
March	\$ -	\$ -	\$ -	\$ 12,517.00	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05
April	\$ -	\$ -	\$ -	\$ 5,693.50	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50
May	\$ -	\$ -	\$ -	\$ 9,258.00	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80
June	\$ -	\$ -	\$ -	\$ 13,738.00	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90
July	\$ -	\$ -	\$ -	\$ 10,420.50	\$ 15,425.65	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20
August	\$ -	\$ -	\$ -	\$ 14,957.50	\$ 17,733.75	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20
September	\$ -	\$ -	\$ -	\$ 15,360.50	\$ 13,837.50	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80
	\$ 13,558.00	\$ (1,724.50)	\$ 11,833.50	\$ 145,420.50	\$ 182,994.20	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45

Allocated to Weigh Station Improv.	\$ -	This time last year	\$14,148.00
Allocated to Road and Bridge	\$ 11,833.50	% Change	-16.40%

Fiscal Year to Date \$ 13,558.00 \$ (1,724.50) \$ 11,833.50 \$ 14,148.00 \$ 18,286.80 \$ 2,840.80 \$ 23,601.60 \$ 45,179.10 \$ 16,978.20



Budget for FY 20223/2024

	From Tax rate	County Road and Bridge Operations	Weigh Station Support / Personnel
Justice of Peace Pct 4	\$ 63,019.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ 34,284.00
Weigh Station Personnel	\$ -	\$ -	\$ 25,416.00
Road and Bridge Operations	\$ -	\$ 150,000.00	
	\$ 98,206.00	\$ 150,000.00	\$ 59,700.00



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued -Amount	Outstanding Amount	Current Debt Service FY 2023-2024		Total
			Principal	Interest	
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	\$10,480,000	\$1,020,000	\$353,168	\$1,373,168
Total Debt Service Capital Projects	\$20,000,000	\$10,480,000	\$1,020,000	\$353,168	\$1,373,168