

## *Walker County*

### *Financial Information*

*Posted as of December 22, 2025 for the Fiscal Year Ending September 30, 2026*

Prepared by:  
County Auditor Department

Patricia Allen, County Auditor

*Information is presented based on ledger balances and entries posted thru December 22, 2025 for the fiscal year ending September 30, 2026.*

*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 December 22, 2025**  
**For the Fiscal Year Ending September 30, 2026**

| <b>Ledger Balances</b>                                 | <b>Fund Balance<br/>Fiscal Yr Begin</b> | <b>Revenues<br/>To Date</b> | <b>Expenditures<br/>To Date</b> | <b>Net Transfers<br/>Between Funds</b> | <b>Fund Balance<br/>This Date</b> |
|--------------------------------------------------------|-----------------------------------------|-----------------------------|---------------------------------|----------------------------------------|-----------------------------------|
| <b><u>Operating</u></b>                                |                                         |                             |                                 |                                        |                                   |
| 101 - General Fund                                     | \$ 14,880,837.15                        | \$ 5,224,288.12             | \$ 5,645,717.21                 | \$ (947,869.00)                        | \$ 13,511,539.06                  |
| 192 - Debt Service Fund                                | \$ 428,505.16                           | \$ 171,084.98               | \$ -                            | \$ -                                   | \$ 599,590.14                     |
| 220 - Road & Bridge                                    | \$ 3,515,225.36                         | \$ 891,516.66               | \$ 2,016,746.73                 | \$ 600,000.00                          | \$ 2,989,995.29                   |
| 301 - Walker County EMS Fund                           | \$ 5,033,826.69                         | \$ 1,450,381.04             | \$ 1,278,760.67                 | \$ -                                   | \$ 5,205,447.06                   |
| 180 - Public Safety Seized Money Fund                  | \$ -                                    | \$ -                        | \$ -                            | \$ -                                   | \$ -                              |
| 185 - General Fund - Healthy County Initiative Fund    | \$ 13,546.87                            | \$ 94.50                    | \$ 369.94                       | \$ -                                   | \$ 13,271.43                      |
|                                                        | <b>23,871,941.23</b>                    | <b>7,737,365.30</b>         | <b>8,941,594.55</b>             | <b>(347,869.00)</b>                    | <b>\$ 22,319,842.98</b>           |
| <b><u>Projects</u></b>                                 |                                         |                             |                                 |                                        |                                   |
| 105 - General Projects Fund                            | \$ 4,945,831.61                         | \$ 29,955.75                | \$ 417,629.97                   | \$ 90,000.00                           | \$ 4,648,157.39                   |
| 115 - General Capital Projects Fund                    | \$ 5,980,872.82                         | \$ 36,882.90                | \$ -                            | \$ -                                   | \$ 6,017,755.72                   |
| <b>119 - ARP Funds</b>                                 | \$ 10,470.70                            | \$ 68.17                    | \$ -                            | \$ -                                   | \$ 10,538.87                      |
| 120 - Long Range Planning Fund                         | \$ 184,581.14                           | \$ 1,256.53                 | \$ -                            | \$ 213,128.00                          | \$ 398,965.67                     |
| <b><u>Grants/Other Funds</u></b>                       |                                         |                             |                                 |                                        |                                   |
| 221 - RB Grant-CDBG-MIT F003                           | \$ -                                    | \$ -                        | \$ -                            | \$ -                                   | \$ -                              |
| 222 - RB Grant-CDBG-MIT E999                           | \$ -                                    | \$ -                        | \$ -                            | \$ -                                   | \$ -                              |
| 402 - SB22-CDA Grant FY 2026                           | \$ -                                    | \$ 276,541.98               | \$ 43,671.65                    | \$ -                                   | \$ 232,870.33                     |
| 411 - SB22-Sheriff Grant FY 2026                       | \$ -                                    | \$ 502,144.92               | \$ 3,874.98                     | \$ -                                   | \$ 498,269.94                     |
| 460 - Affordable Housing Initiatives                   | \$ -                                    | \$ -                        | \$ -                            | \$ -                                   | \$ -                              |
| 473 - SO Auto Task Force Grant                         | \$ -                                    | \$ 11,373.47                | \$ 15,395.32                    | \$ -                                   | \$ (4,021.85)                     |
| 474 - CDA Victims Assistance Grant                     | \$ -                                    | \$ -                        | \$ 12,920.76                    | \$ -                                   | \$ (12,920.76)                    |
| 511 - County Records Management and Preservation       | \$ 8,508.85                             | \$ 627.57                   | \$ -                            | \$ -                                   | \$ 9,136.42                       |
| 512 - County Records Preservation II Fund              | \$ 74,471.90                            | \$ 548.28                   | \$ -                            | \$ -                                   | \$ 75,020.18                      |
| 515 - County Clerk Records Management and Preser       | \$ 423,775.80                           | \$ 22,732.83                | \$ 14,651.60                    | \$ -                                   | \$ 431,857.03                     |
| 516 - County Clerk Records Archive Fund                | \$ 476,085.99                           | \$ 19,841.48                | \$ -                            | \$ -                                   | \$ 495,927.47                     |
| 517 - Court Facilities Fund                            | \$ 88,535.15                            | \$ 3,984.80                 | \$ -                            | \$ -                                   | \$ 92,519.95                      |
| 518 - District Clerk Records Preservation              | \$ 123,787.07                           | \$ 4,904.66                 | \$ 630.00                       | \$ -                                   | \$ 128,061.73                     |
| 519 - District Clerk Rider Fund                        | \$ 178,855.07                           | \$ 15,143.49                | \$ 766.33                       | \$ -                                   | \$ 193,232.23                     |
| 520 - District Clerk Archive Fund                      | \$ 6,360.80                             | \$ 64.97                    | \$ -                            | \$ -                                   | \$ 6,425.77                       |
| 523 - County Jury Fee Fund                             | \$ 2,912.59                             | \$ 157.79                   | \$ -                            | \$ -                                   | \$ 3,070.38                       |
| 524 - County Jury Fund                                 | \$ 23,679.07                            | \$ 1,836.42                 | \$ -                            | \$ -                                   | \$ 25,515.49                      |
| 525 - Court Reporter Services Fund                     | \$ 19,718.44                            | \$ 4,491.07                 | \$ 2,989.50                     | \$ -                                   | \$ 21,220.01                      |
| 526 - County Law Library Fund                          | \$ 110,845.67                           | \$ 6,750.79                 | \$ 3,781.93                     | \$ -                                   | \$ 113,814.53                     |
| 527 - Language Access Fund                             | \$ 9,329.71                             | \$ 1,499.16                 | \$ 6,062.40                     | \$ -                                   | \$ 4,766.47                       |
| 536 - Courthouse Security Fund                         | \$ 6,565.75                             | \$ 6,228.88                 | \$ 15,443.48                    | \$ 44,741.00                           | \$ 42,092.15                      |
| 537 - Justice Courts Security Fund                     | \$ 71,553.07                            | \$ 1,060.67                 | \$ 302.40                       | \$ -                                   | \$ 72,311.34                      |
| 538 - JP Truancy Prevention and Diversion              | \$ 81,506.67                            | \$ 3,327.56                 | \$ -                            | \$ -                                   | \$ 84,834.23                      |
| 539 - County Speciality Court Programs                 | \$ 32,354.41                            | \$ 1,476.96                 | \$ -                            | \$ -                                   | \$ 33,831.37                      |
| 550 - Justice Courts Technology Fund                   | \$ 85,899.95                            | \$ 2,826.41                 | \$ 5,739.87                     | \$ -                                   | \$ 82,986.49                      |
| 551 - County and District Courts Technology Fund       | \$ 5,198.25                             | \$ 325.95                   | \$ -                            | \$ -                                   | \$ 5,524.20                       |
| 552- Child Abuse Prevention Fund                       | \$ 3,766.78                             | \$ 173.48                   | \$ -                            | \$ -                                   | \$ 3,940.26                       |
| 560 - District Attorney Prosecutors Supplement Fund    | \$ -                                    | \$ -                        | \$ 3,091.95                     | \$ -                                   | \$ (3,091.95)                     |
| 561 - Pretrial Intervention Program Fund               | \$ 202,269.87                           | \$ 7,310.86                 | \$ 1,342.97                     | \$ -                                   | \$ 208,237.76                     |
| 562 - District Attorney Forfeiture Fund                | \$ 243,179.22                           | \$ 3,028.40                 | \$ 489.79                       | \$ -                                   | \$ 245,717.83                     |
| 563 - District Attorney Hot Check Fee Fund             | \$ 610.64                               | \$ -                        | \$ -                            | \$ -                                   | \$ 610.64                         |
| 574 - Sheriff Forfeiture Fund                          | \$ 584,544.90                           | \$ 7,335.28                 | \$ 28,098.27                    | \$ -                                   | \$ 563,781.91                     |
| 576 - Sheriff Inmate Medical Fund                      | \$ 77,589.94                            | \$ 1,296.88                 | \$ -                            | \$ -                                   | \$ 78,886.82                      |
| 577 - DOJ-Equitable Sharing Fund                       | \$ 716,487.90                           | \$ 19,812.64                | \$ -                            | \$ -                                   | \$ 736,300.54                     |
| 578 - Sheriff Commissary Fund                          | \$ 682,546.06                           | \$ 51,891.76                | \$ 9,765.94                     | \$ -                                   | \$ 724,671.88                     |
| 583 - Elections Equipment Fund                         | \$ 33,841.57                            | \$ -                        | \$ -                            | \$ -                                   | \$ 33,841.57                      |
| 584 - Tax Assessor Elections Service Contract Fund     | \$ 22,360.43                            | \$ 142.25                   | \$ 626.80                       | \$ -                                   | \$ 21,875.88                      |
| 589 - Tax Assessor Special Inventory Fee Fund          | \$ 62,419.73                            | \$ 3,387.55                 | \$ -                            | \$ -                                   | \$ 65,807.28                      |
| 601 - SPU Civil/Criminal/Juvenile Grant/Allocations    | \$ -                                    | \$ 1,194,450.51             | \$ 1,228,430.32                 | \$ -                                   | \$ (33,979.81)                    |
| 640 - Juvenile Grant Fund (Title IV E)                 | \$ 86,628.92                            | \$ 580.89                   | \$ 110.62                       | \$ -                                   | \$ 87,099.19                      |
| 641 - Juvenile Grant State Aid Fund                    | \$ -                                    | \$ 150,546.79               | \$ 80,465.58                    | \$ -                                   | \$ 70,081.21                      |
| 615 - Adult Probation-Basic Services Fund              | \$ 530,358.37                           | \$ 350,348.12               | \$ 248,122.76                   | \$ (22,198.07)                         | \$ 610,385.66                     |
| 616 - Adult Probation-Court Services Fund              | \$ -                                    | \$ 74,302.47                | \$ 47,757.16                    | \$ 20,263.43                           | \$ 46,808.74                      |
| 617 - Adult Probation-Substance Abuse Services Fun     | \$ -                                    | \$ 49,120.10                | \$ 15,697.42                    | \$ -                                   | \$ 33,422.68                      |
| 618 - Adult Probation-Pretrial Diversion               | \$ -                                    | \$ 17,657.46                | \$ 9,054.52                     | \$ 1,934.64                            | \$ 10,537.58                      |
| 701 - Retiree Health Insurance Fund                    | \$ 2,333,796.63                         | \$ 16,201.64                | \$ -                            | \$ -                                   | \$ 2,349,998.27                   |
| 802 - Walker County Public Safety Communications Cente | \$ 1,679,610.53                         | \$ 365,454.02               | \$ 290,514.57                   | \$ -                                   | \$ 1,754,549.98                   |
|                                                        | <b>9,089,955.70</b>                     | <b>3,200,931.21</b>         | <b>2,089,798.89</b>             | <b>44,741.00</b>                       | <b>10,245,829.02</b>              |
|                                                        | <b>\$ 44,083,653.20</b>                 | <b>\$ 11,006,459.86</b>     | <b>\$ 11,449,023.41</b>         | <b>\$ -</b>                            | <b>\$ 43,641,089.65</b>           |



**Cash and Investments Report**  
**Transactions Posted as of December 22, 2025**  
**For the Fiscal Year Ending September 30, 2026**

|                                                            | Other Bank             |                      |                         |                        |                        |                         |
|------------------------------------------------------------|------------------------|----------------------|-------------------------|------------------------|------------------------|-------------------------|
|                                                            | Cash                   | Accounts             | Texpool                 | MBIA                   | Wells Fargo            | Total                   |
| <b>Operating</b>                                           |                        |                      |                         |                        |                        |                         |
| 101 - General Fund                                         | \$ 1,830,204.24        | \$ 101,553.00        | \$ 2,547,055.73         | \$ 1,506,846.61        | \$ 6,816,350.09        | \$ 12,802,009.67        |
| 192 - Debt Service Fund                                    | 193,342.17             | -                    | 398,275.16              | -                      | -                      | \$ 591,617.33           |
| 220 - Road & Bridge                                        | 225,149.01             | -                    | 2,994,145.93            | -                      | -                      | \$ 3,219,294.94         |
| 301 - Walker County EMS Fund                               | 452,313.50             | 53,152.92            | 4,383,735.11            | 71,334.02              | 186,102.58             | \$ 5,146,638.13         |
| 180 - Public Safety Seized Money Fund                      | -                      | -                    | 52,224.63               | -                      | -                      | \$ 52,224.63            |
| 185 - General Fund - Healthy County Initiative Fund        | -                      | -                    | 13,271.43               | -                      | -                      | \$ 13,271.43            |
|                                                            | <b>2,701,008.92</b>    | <b>154,705.92</b>    | <b>10,388,707.99</b>    | <b>1,578,180.63</b>    | <b>7,002,452.67</b>    | <b>21,825,056.13</b>    |
| <b>Projects</b>                                            |                        |                      |                         |                        |                        |                         |
| 105 - General Projects Fund                                | 256,103.75             | -                    | 2,948,742.73            | 947,727.15             | 375,504.76             | 4,528,078.39            |
| 115 - General Capital Projects Fund                        | -                      | -                    | 3,317,755.72            | -                      | -                      | 3,317,755.72            |
| <b>119- ARP Funds</b>                                      | -                      | 10,538.87            | -                       | -                      | \$                     | 10,538.87               |
| 120 - Long Range Planning Fund                             | -                      | -                    | 398,965.67              | -                      | \$                     | 398,965.67              |
| <b>Grants/Other Funds</b>                                  |                        |                      |                         |                        |                        |                         |
| 186 - State Sheriff Grant                                  | 22,082.50              | -                    | -                       | -                      | -                      | 22,082.50               |
| 221 - RB Grant-CDBG-MIT F003                               | -                      | -                    | -                       | -                      | -                      | -                       |
| 222 - RB Grant-CDBG-MIT E999                               | -                      | -                    | -                       | -                      | -                      | -                       |
| 402 - SB22-CDA Grant FY 2026                               | 11,492.39              | -                    | 221,377.94              | -                      | -                      | 232,870.33              |
| 410 - SB22-Sheriff Grant FY 2025                           | 4,337.24               | -                    | -                       | -                      | -                      | 4,337.24                |
| 411 - SB22-Sheriff Grant FY 2026                           | -                      | -                    | 498,269.94              | -                      | -                      | 498,269.94              |
| 473- SO Auto Task Force Grant                              | (19,985.09)            | -                    | -                       | -                      | -                      | (19,985.09)             |
| 474 - CDA Victims Grant                                    | (30,063.71)            | -                    | -                       | -                      | -                      | (30,063.71)             |
| 481 - Jag Grants                                           | (6,599.92)             | -                    | -                       | -                      | -                      | (6,599.92)              |
| 488 - CDBG Grants                                          | (3,850.00)             | -                    | -                       | -                      | -                      | (3,850.00)              |
| 511 - County Records Management and Preservation Fund      | 9,136.42               | -                    | -                       | -                      | -                      | 9,136.42                |
| 512 - County Records Preservation II Fund                  | 3,228.90               | -                    | 71,791.28               | -                      | -                      | 75,020.18               |
| 515 - County Clerk Records Management and Preservation Fur | 15,566.98              | -                    | 338,166.13              | 78,123.92              | -                      | 431,857.03              |
| 516 - County Clerk Records Archive Fund                    | 32,791.17              | -                    | 463,136.30              | -                      | -                      | 495,927.47              |
| 517 - Court Facilities Fund                                | 8,152.29               | -                    | 84,367.66               | -                      | -                      | 92,519.95               |
| 518 - District Clerk Records Preservation                  | 33,038.53              | -                    | 95,653.20               | -                      | -                      | 128,691.73              |
| 519 - District Clerk Rider Fund                            | 24,113.34              | -                    | 169,118.89              | -                      | -                      | 193,232.23              |
| 520 - District Clerk Archive Fund                          | 1,388.91               | -                    | 5,036.86                | -                      | -                      | 6,425.77                |
| 523 - County Jury Fee Fund                                 | 3,070.38               | -                    | -                       | -                      | -                      | 3,070.38                |
| 524 - County Jury Fund                                     | 7,880.07               | -                    | 17,635.42               | -                      | -                      | 25,515.49               |
| 525 - Court Reporter Services Fund                         | 21.50                  | -                    | 21,198.51               | -                      | -                      | 21,220.01               |
| 526 - County Law Library Fund                              | 8,207.57               | -                    | 105,606.96              | -                      | -                      | 113,814.53              |
| 527 - Language Access Fund                                 | 4,766.47               | -                    | -                       | -                      | -                      | 4,766.47                |
| 536 - Courthouse Security Fund                             | 42,092.15              | -                    | -                       | -                      | -                      | 42,092.15               |
| 537 - Justice Courts Security Fund                         | 18,932.12              | -                    | 53,379.22               | -                      | -                      | 72,311.34               |
| 538 - JP Truancy Prevention and Diversion                  | 21,223.71              | -                    | 63,610.52               | -                      | -                      | 84,834.23               |
| 539 - County Specialty Court Revenues Fund                 | 22,095.05              | -                    | 11,736.32               | -                      | -                      | 33,831.37               |
| 540 - Fire Suppression-US Forest Service Fund              | 0.00                   | -                    | 17,354.47               | -                      | -                      | 17,354.47               |
| 550 - Justice Courts Technology Fund                       | 4,446.43               | -                    | 78,540.06               | -                      | -                      | 82,986.49               |
| 551 - County and District Courts Technology Fund           | 4,562.73               | -                    | 961.47                  | -                      | -                      | 5,524.20                |
| 552- Child Abuse Prevention Fund                           | 3,940.26               | -                    | -                       | -                      | -                      | 3,940.26                |
| 560 - District Attorney Prosecutors Supplement Fund        | 1,693.04               | -                    | -                       | -                      | -                      | 1,693.04                |
| 561 - Pretrial Intervention Program Fund                   | 43,796.28              | -                    | 164,441.48              | -                      | -                      | 208,237.76              |
| 562 - District Attorney Forfeiture Fund                    | 12,244.69              | -                    | 233,473.14              | -                      | -                      | 245,717.83              |
| 563 - District Attorney Hot Check Fee Fund                 | 610.64                 | -                    | -                       | -                      | -                      | 610.64                  |
| 574 - Sheriff Forfeiture Fund                              | (15,499.95)            | 4,993.57             | 583,729.55              | -                      | -                      | 573,223.17              |
| 576 - Sheriff Inmate Medical Fund                          | 15,521.59              | -                    | 63,365.23               | -                      | -                      | 78,886.82               |
| 577 - DOJ-Equitable Sharing Fund                           | 16,728.20              | -                    | 691,346.93              | 28,225.41              | -                      | 736,300.54              |
| 578 - Sheriff Commissary Fund                              | 100,199.78             | -                    | 625,250.70              | -                      | -                      | 725,450.48              |
| 583 - Elections Equipment Fund                             | 33,841.57              | -                    | -                       | -                      | -                      | 33,841.57               |
| 584 - Tax Assessor Elections Service Contract Fund         | 837.57                 | -                    | 21,038.31               | -                      | -                      | 21,875.88               |
| 589 - Tax Assessor Special Inventory Fee Fund              | 0.00                   | -                    | 65,807.28               | -                      | -                      | 65,807.28               |
| 601 - SPU Civil/Criminal/Juvenile Grant/Allocations        | (945,938.74)           | -                    | -                       | -                      | -                      | (945,938.74)            |
| 640 - Juvenile Grant Fund (Title IVE)                      | 1,186.46               | -                    | 85,912.73               | -                      | -                      | 87,099.19               |
| 641 - Juvenile Grant State Aid Fund                        | 70,081.21              | -                    | -                       | -                      | -                      | 70,081.21               |
| 645 - Juvenile Services - HGAC Grant                       | (3,080.00)             | -                    | -                       | -                      | -                      | (3,080.00)              |
| 701 - Retiree Health Insurance Fund                        | 0.00                   | -                    | 930,322.09              | 1,419,676.18           | -                      | 2,349,998.27            |
| <b>County Treasurer Agency Funds</b>                       |                        |                      |                         |                        |                        |                         |
| 615 - Adult Probation-Basic Services Fund                  | 374,854.36             | 30.00                | 99,964.05               | 136,181.50             | -                      | 611,029.91              |
| 616 - Adult Probation-Court Services Fund                  | 48,642.08              | -                    | -                       | -                      | -                      | 48,642.08               |
| 617 - Adult Probation-Substance Abuse Services Fund        | 33,422.68              | -                    | -                       | -                      | -                      | 33,422.68               |
| 618 - Pretrial Diversion                                   | 10,537.58              | -                    | -                       | -                      | -                      | 10,537.58               |
| 802 - Walker County Public Safety Communications Center    | 139,140.81             | -                    | 1,615,994.84            | -                      | -                      | 1,755,135.65            |
| 810 - Agency Fund - LEOSE Training Funds                   | 82,775.90              | -                    | -                       | -                      | -                      | 82,775.90               |
|                                                            | <b>267,664.14</b>      | <b>5,023.57</b>      | <b>7,497,587.48</b>     | <b>1,662,207.01</b>    | <b>0.00</b>            | <b>9,432,482.20</b>     |
|                                                            | <b>\$ 3,224,776.81</b> | <b>\$ 170,268.36</b> | <b>\$ 24,551,759.59</b> | <b>\$ 4,188,114.79</b> | <b>\$ 7,377,957.43</b> | <b>\$ 39,512,876.98</b> |



**Cash and Investments Report**  
**As of December 22, 2025**  
 Transactions Posted as of December 22, 2025

|                                                                                                       | Cash                   | ICT                  | Certificates<br>of Deposit | Total                  |
|-------------------------------------------------------------------------------------------------------|------------------------|----------------------|----------------------------|------------------------|
| <b>Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)</b> |                        |                      |                            |                        |
| 850 Agency Fund - County Clerk                                                                        | \$ 2,551,645.58        | \$ 281,582.42        | \$ -                       | \$ 2,833,228.00        |
| 851 Agency Fund - District Clerk                                                                      | \$ 1,086,148.78        | \$ -                 | \$ 553,555.95              | \$ 1,639,704.73        |
| 852 Agency Fund - Criminal District Attorney                                                          | \$ 2,671.87            | \$ -                 | \$ -                       | \$ 2,671.87            |
| 853 Agency Fund - Tax Assessor                                                                        | \$ 1,025,776.08        | \$ -                 | \$ -                       | \$ 1,025,776.08        |
| 854 Agency Fund - Sheriff                                                                             | \$ 93,105.36           | \$ -                 | \$ -                       | \$ 93,105.36           |
| 855 Agency Fund - Juvenile                                                                            | \$ 997.84              | \$ -                 | \$ -                       | \$ 997.84              |
| 856 Agency Fund - County Treasurer Jury                                                               | \$ 701.27              | \$ -                 | \$ -                       | \$ 701.27              |
| 857 Agency Fund - Justice of Peace Precinct 4                                                         | \$ 452.61              | \$ -                 | \$ -                       | \$ 452.61              |
| 858 Agency Fund - Adult Probation                                                                     | \$ 6,569.13            | \$ -                 | \$ -                       | \$ 6,569.13            |
|                                                                                                       | <u>\$ 4,768,068.52</u> | <u>\$ 281,582.42</u> | <u>\$ 553,555.95</u>       | <u>\$ 5,603,206.89</u> |



### Sales Tax Revenue Comparison by Fiscal Year

|           |       | Fiscal Year<br>2026    | Fiscal Year<br>2025    | Fiscal Year<br>2024    | Fiscal Year<br>2023    | Fiscal Year<br>2022    | Fiscal Year<br>2021    |
|-----------|-------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| October   | 6.18% | \$ 448,014.78          | \$ 421,956.11          | \$ 430,494.33          | \$ 426,935.35          | \$ 378,481.65          | \$ 341,282.66          |
| November  | 7.81% | \$ 537,654.96          | \$ 498,694.36          | \$ 468,234.02          | \$ 477,305.48          | \$ 470,400.36          | \$ 404,860.53          |
| December  | 6.96% | \$ 466,631.88          | \$ 436,267.33          | \$ 392,041.05          | \$ 402,702.70          | \$ 368,467.73          | \$ 311,632.44          |
| January   |       |                        | \$ 410,660.38          | \$ 409,880.44          | \$ 396,438.25          | \$ 386,864.04          | \$ 345,810.13          |
| February  |       |                        | \$ 566,047.13          | \$ 490,724.88          | \$ 506,247.91          | \$ 488,772.53          | \$ 402,950.76          |
| March     |       |                        | \$ 411,610.81          | \$ 398,234.30          | \$ 405,269.07          | \$ 391,919.74          | \$ 328,566.37          |
| April     |       |                        | \$ 379,931.13          | \$ 365,474.29          | \$ 381,310.61          | \$ 317,716.26          | \$ 270,692.68          |
| May       |       |                        | \$ 502,889.38          | \$ 451,281.87          | \$ 488,946.95          | \$ 458,660.51          | \$ 447,063.15          |
| June      |       |                        | \$ 453,069.13          | \$ 439,983.80          | \$ 396,747.98          | \$ 429,635.63          | \$ 393,372.95          |
| July      |       |                        | \$ 396,570.26          | \$ 386,063.63          | \$ 386,095.96          | \$ 401,984.02          | \$ 349,935.05          |
| August    |       |                        | \$ 471,951.51          | \$ 451,374.30          | \$ 443,842.79          | \$ 480,257.68          | \$ 434,731.20          |
| September |       |                        | \$ 479,181.78          | \$ 418,725.70          | \$ 398,269.21          | \$ 398,673.98          | \$ 369,724.46          |
|           |       | <b>\$ 1,452,301.62</b> | <b>\$ 5,428,829.31</b> | <b>\$ 5,102,512.61</b> | <b>\$ 5,110,112.26</b> | <b>\$ 4,971,834.13</b> | <b>\$ 4,400,622.38</b> |

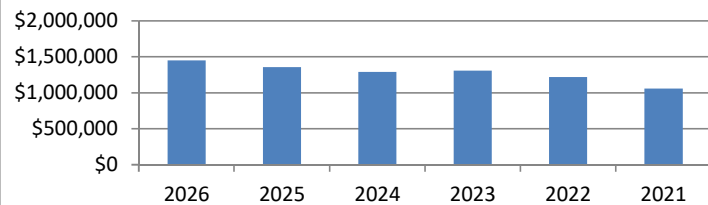
|                     |                 |
|---------------------|-----------------|
| This time last year | \$ 1,356,917.80 |
| % Change            | 7.03%           |

|                                                   |             |
|---------------------------------------------------|-------------|
| <b>Sales Tax Rate for Walker County is</b>        | <b>0.5%</b> |
| State Sales Tax Rate is                           | 6.25%       |
| <b><u>Municipalities Within Walker County</u></b> |             |
| 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       | \$ 1,452,301.62 | \$ 1,356,917.80 | \$ 1,290,769.40 | \$ 1,306,943.53 | \$ 1,217,349.74 | \$ 1,057,775.63 |
| Budgeted this Fiscal Year | \$ 5,350,000.00 | 24.99%          | 25.30%          | 25.58%          | 24.48%          | 24.04%          |
| Pct Received This FY      | 27.2%           |                 |                 |                 |                 |                 |

### Sales Tax Comparison Fiscal Year to Date As of December

For the Fiscal Calendar Year Ending September 30, 2026





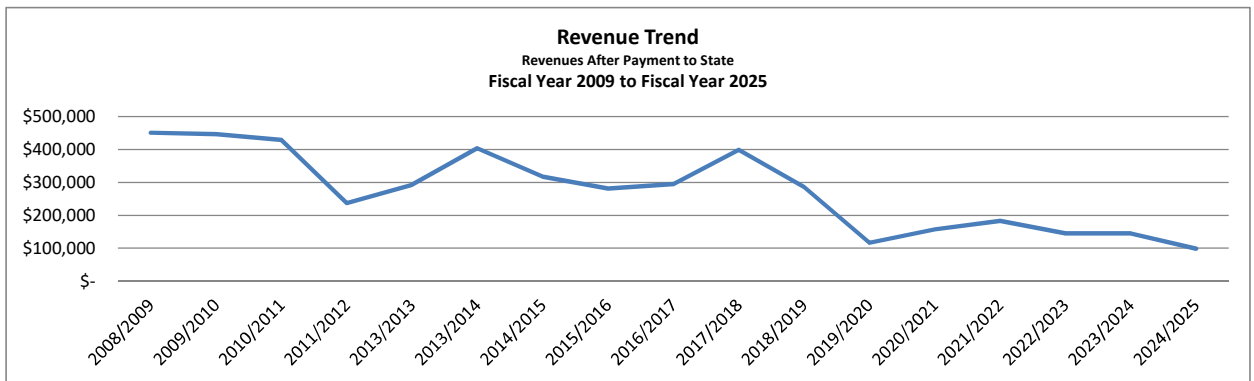
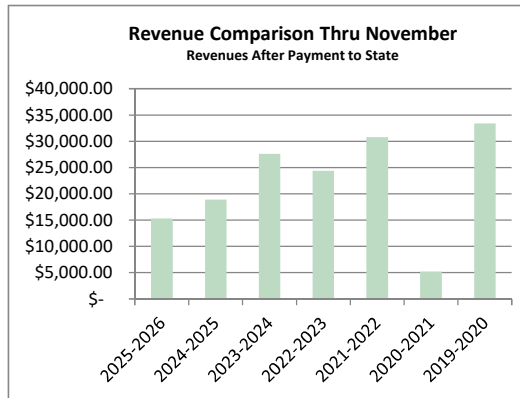
### Weigh Station Revenue Comparison by Fiscal Year

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

|           | Total<br>2025-2026 | Pd to State   | Fiscal Year<br>2025-2026 | Fiscal Year<br>2024-2025 | Fiscal Year<br>2023-2024 | Fiscal Year<br>2022-2023 | Fiscal Year<br>2021-2022 | Fiscal Year<br>2020-2021 | Fiscal Year<br>2019-2020 |
|-----------|--------------------|---------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| October   | \$ 8,099.00        | \$ (100.00)   | \$ 7,999.00              | \$ 13,721.00             | \$ 11,833.50             | \$ 14,148.00             | \$ 18,286.80             | \$ 2,840.80              | \$ 23,601.60             |
| November  | \$ 9,571.50        | \$ (2,230.50) | \$ 7,341.00              | \$ 5,209.00              | \$ 15,777.00             | \$ 10,261.00             | \$ 12,515.00             | \$ 2,354.00              | \$ 9,759.50              |
| December  |                    |               |                          | \$ 11,532.50             | \$ 13,249.00             | \$ 14,158.00             | \$ 13,435.50             | \$ 2,491.50              | \$ 15,248.10             |
| January   |                    |               |                          | \$ 11,210.00             | \$ 16,918.90             | \$ 11,120.00             | \$ 14,960.00             | \$ 10,436.50             | \$ 14,941.35             |
| February  |                    |               |                          | \$ 9,742.00              | \$ 13,102.00             | \$ 13,788.50             | \$ 15,521.50             | \$ 10,863.50             | \$ 11,991.00             |
| March     |                    |               |                          | \$ 8,530.50              | \$ 9,763.00              | \$ 12,517.00             | \$ 14,826.00             | \$ 18,304.90             | \$ 11,431.00             |
| April     |                    |               |                          | \$ 5,151.50              | \$ 11,932.50             | \$ 5,693.50              | \$ 16,970.00             | \$ 18,441.15             | \$ 6,728.00              |
| May       |                    |               |                          | \$ 10,616.00             | \$ 13,054.50             | \$ 9,258.00              | \$ 14,331.00             | \$ 17,318.50             | \$ 6,131.70              |
| June      |                    |               |                          | \$ 8,384.00              | \$ 11,474.50             | \$ 13,738.00             | \$ 15,151.50             | \$ 22,397.00             | \$ 6,101.35              |
| July      |                    |               |                          | \$ 6,044.40              | \$ 7,862.00              | \$ 10,420.50             | \$ 15,425.65             | \$ 22,694.00             | \$ 3,857.00              |
| August    |                    |               |                          | \$ 3,279.50              | \$ 9,168.50              | \$ 14,957.50             | \$ 17,733.75             | \$ 17,414.00             | \$ 4,634.00              |
| September |                    |               |                          | \$ 5,208.00              | \$ 11,148.35             | \$ 15,360.50             | \$ 13,837.50             | \$ 12,157.00             | \$ 2,610.90              |
|           | \$ 17,670.50       | \$ (2,330.50) | \$ 15,340.00             | \$ 98,628.40             | \$ 145,283.75            | \$ 145,420.50            | \$ 182,994.20            | \$ 157,712.85            | \$ 117,035.50            |

|                                    |              |                     |             |
|------------------------------------|--------------|---------------------|-------------|
| Allocated to Weigh Station Improv. | \$ -         | This time last year | \$18,930.00 |
| Allocated to Road and Bridge       | \$ 15,340.00 | % Change            | -19.00%     |

Fiscal Year to Date      \$ 17,670.50    \$ (2,330.50)    \$ 15,340.00    \$ 18,930.00    \$ 27,610.50    \$ 24,409.00    \$ 30,801.80    \$ 5,194.80    \$ 33,361.10



### Budget for FY 2025/2026

|                                  | From Tax rate | County Road and<br>Bridge Operations | Weigh Station<br>Support /<br>Personnel |
|----------------------------------|---------------|--------------------------------------|-----------------------------------------|
| Justice of Peace Pct 4           | \$ 68,687.00  | \$ -                                 | \$ -                                    |
| Weigh Station Utilities/Services | \$ 35,187.00  | \$ -                                 | \$ 34,289.00                            |
| Weigh Station Personnel          | \$ -          | \$ -                                 | \$ 27,495.00                            |
| Road and Bridge Operations       | \$ -          | \$ 150,000.00                        |                                         |
|                                  | \$ 103,874.00 | \$ 150,000.00                        | \$ 61,784.00                            |



*Walker County  
Summary of Debt*

**Certificates of Obligation Issue Dated June 1, 2012**

**Capital Projects**

|                                                                                                                                                                  | Issued -Amount | Outstanding<br>Amount | Current Debt Service<br>FY 2025-2026 |           | Total       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|--------------------------------------|-----------|-------------|
|                                                                                                                                                                  |                |                       | Principal                            | Interest  |             |
| Series 2012 - \$20,000,000 due in installments of<br>\$685,000 to \$1,335,000 to mature 06/01/2032 at interest<br>rate of 2.0% to 3.7% - callable August 1, 2032 | \$20,000,000   | \$8,405,000           | \$1,085,000                          | \$289,599 | \$1,374,599 |
| Total Debt Service Capital Projects                                                                                                                              | \$20,000,000   | \$8,405,000           | \$1,085,000                          | \$289,599 | \$1,374,599 |