



Alabama Department of Examiners of Public Accounts

Report on the **Fiscal Statements for All Counties (Prepared from Unaudited Data)**

For the 2023-2024 Fiscal Year

Required by the **Code of Alabama 1975**, Section 41-5A-5(a)(13)

Filed: February 7, 2025

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner

This document contains the **unaudited** fiscal statements for all counties in the State of Alabama. This information is presented as a result of the requirements of the *Code of Alabama 1975*, Section 41-5A-5(a)(13). The financial information was compiled based on the amounts shown in the books and records of each of the various county commissions throughout the State of Alabama for the 2023-2024 Fiscal Year. As indicated previously, this information has not been audited by the Department of Examiners of Public Accounts and may change during the audit process. Readers are cautioned to keep this in mind when using this information.

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Comparative Figures for Assessed Valuation, Revenue and Receipts and Expenditures 2023-2024 Compared With 2022-2023

County	Assessed Property Valuation 9/30/2024	Assessed Property Valuation 9/30/2023	Total Revenue and Receipts 9/30/2024	Total Revenue and Receipts 9/30/2023	Total Expenditures 9/30/2024	Total Expenditures 9/30/2023
AUTAUGA	1,017,659,600	1,075,272,580	31,498,283	25,943,004	29,708,920	21,977,103
BALDWIN	8,700,536,952	7,156,984,024	299,210,442	269,030,862	208,765,344	222,809,246
BARBOUR	318,231,560	295,330,204	14,532,884	13,145,973	12,608,559	11,861,697
BIBB	263,300,954	223,215,056	11,276,599	17,809,229	13,947,519	13,868,277
BLOUNT	703,599,984	630,816,856	37,185,800	29,684,840	33,546,040	30,271,351
BULLOCK	125,227,480	110,614,100	8,374,349	7,427,514	6,665,871	7,758,041
BUTLER	300,246,658	291,761,948	15,649,648	13,853,969	13,840,889	17,281,718
CALHOUN	1,532,007,713	1,450,400,958	62,257,538	121,790,671	52,145,298	111,401,744
CHAMBERS	506,018,440	483,818,500	24,560,226	23,432,549	24,797,189	21,186,642
CHEROKEE	410,152,120	395,796,477	19,780,422	21,192,129	20,218,321	20,777,311
CHILTON	606,743,224	568,596,656	38,355,130	38,801,535	46,129,665	32,462,832
CHOCTAW	317,050,328	324,701,036	16,363,414	13,378,886	14,697,006	13,643,931
CLARKE	445,325,069	409,048,972	21,893,106	16,642,271	26,507,630	13,491,834
CLAY	150,437,563	138,171,000	8,968,144	9,377,432	11,561,822	8,932,400
CLEBURNE	198,308,400	181,760,220	11,531,277	10,215,504	11,762,156	8,669,132
COFFEE	708,310,384	642,308,044	43,746,558	36,205,078	45,349,903	38,172,366
COLBERT	1,036,187,718	907,953,246	33,010,645	31,166,918	44,989,391	32,095,648
CONECUH	186,613,100	174,374,415	12,479,472	12,119,894	12,087,799	10,943,460
COOSA	206,130,380	215,650,174	8,219,860	7,979,462	6,678,021	7,315,513
COVINGTON	579,138,579	522,770,343	22,939,222	21,343,222	24,441,878	24,036,107
CRENSHAW	158,806,835	170,198,260	11,593,192	10,359,204	20,064,737	11,124,140
CULLMAN	1,584,875,020	1,306,200,820	71,695,854	64,962,801	67,614,961	75,227,388
DALE	561,667,640	503,787,660	19,265,155	17,457,569	20,339,995	18,498,931
DALLAS	422,526,412	418,846,200	29,419,055	37,194,806	31,212,304	30,362,718
DEKALB	806,809,880	702,930,221	44,415,609	44,230,267	48,385,085	42,202,409
ELMORE	1,584,628,796	1,378,836,392	90,554,964	61,737,985	103,224,028	66,018,605
ESCAMBIA	552,811,670	510,330,892	24,631,878	24,871,898	27,684,971	21,682,349
ETOWAH	1,322,712,205	1,218,700,370	53,424,603	45,655,422	50,699,747	43,919,927
FAYETTE	218,070,412	181,459,370	10,014,669	10,000,287	10,191,287	10,470,868
FRANKLIN	369,725,351	346,926,091	21,858,789	20,791,874	26,933,977	20,461,598
GENEVA	267,158,609	246,759,280	16,714,375	16,523,746	21,243,022	17,383,752
GREENE	203,769,917	201,440,740	11,514,110	10,573,864	9,960,112	22,435,550
HALE	217,567,580	210,332,540	9,275,857	10,389,124	8,593,577	10,728,428

N/A = DATA NOT AVAILABLE

Comparative Figures for Assessed Valuation, Revenue and Receipts and Expenditures 2023-2024 Compared With 2022-2023

County	Assessed Property Valuation 9/30/2024	Assessed Property Valuation 9/30/2023	Total Revenue and Receipts 9/30/2024	Total Revenue and Receipts 9/30/2023	Total Expenditures 9/30/2024	Total Expenditures 9/30/2023
HENRY	281,337,934	243,680,387	12,926,691	13,617,493	13,223,144	13,925,498
HOUSTON	2,057,730,160	1,893,789,317	62,040,963	57,305,934	72,006,357	71,534,221
JACKSON	734,241,040	653,768,360	79,992,022	35,656,469	80,933,300	27,876,240
JEFFERSON	14,550,656,420	12,783,923,900	1,291,578,239	1,196,426,000	3,711,101,631	1,201,722,778
LAMAR	162,716,552	145,085,580	9,578,107	9,082,404	10,340,046	6,808,387
LAUDERDALE	1,526,786,745	691,473,976	70,188,018	50,065,054	62,040,069	48,830,327
LAWRENCE	323,809,520	354,286,480	48,505,557	43,256,577	49,616,929	42,661,831
LEE	3,115,193,126	2,991,304,534	85,067,131	70,422,242	78,963,184	66,140,364
LIMESTONE	2,154,289,470	1,631,302,796	79,981,480	62,294,338	62,756,518	52,550,872
LOWNDES	N/A	261,586,420	N/A	14,086,937	N/A	14,602,878
MACON	191,843,632	193,037,252	N/A	N/A	N/A	N/A
MADISON	8,374,610,850	7,012,493,400	247,819,562	223,784,413	185,458,620	181,003,372
MARENGO	394,788,070	376,872,770	15,915,364	14,802,494	14,388,264	21,179,869
MARION	381,899,546	353,073,020	29,453,465	26,402,594	28,522,841	24,963,878
MARSHALL	1,374,593,030	1,316,146,007	41,733,143	43,603,517	40,154,662	36,957,200
MOBILE	6,996,791,008	6,308,077,160	380,407,466	343,530,194	371,846,308	308,490,841
MONROE	360,107,500	341,658,720	20,711,092	20,867,928	21,768,626	29,635,269
MONTGOMERY	3,976,962,720	3,699,041,020	180,841,350	161,139,506	153,411,800	158,681,151
MORGAN	2,379,362,263	2,297,933,360	65,021,626	57,765,761	63,783,996	53,884,693
PERRY	108,131,720	107,035,160	8,792,576	11,167,006	10,706,692	11,481,802
PICKENS	229,828,378	217,540,060	12,663,151	12,630,087	12,828,245	15,039,191
PIKE	507,753,345	451,209,856	23,965,480	23,464,997	25,151,949	48,155,684
RANDOLPH	424,480,070	388,053,320	14,439,054	13,055,935	13,351,114	11,316,254
RUSSELL	763,432,960	708,405,080	37,077,839	34,139,955	32,999,732	39,437,852
SHELBY	5,218,502,560	4,686,413,126	160,579,890	149,167,329	148,296,173	125,550,997
ST. CLAIR	1,117,829,886	1,252,521,423	59,628,862	59,104,834	62,219,490	70,772,445
SUMTER	183,838,220	175,646,380	N/A	10,694,379	N/A	9,141,266
TALLADEGA	1,471,506,820	1,321,266,000	43,324,940	50,397,983	36,981,005	37,331,362
TALLAPOOSA	1,002,630,080	953,958,402	26,069,224	21,518,727	25,111,866	21,165,099
TUSCALOOSA	3,947,317,460	3,817,680,820	133,370,237	145,018,041	137,884,368	129,209,456
WALKER	885,112,870	782,658,440	31,028,905	30,758,885	37,949,276	33,883,694
WASHINGTON	481,950,370	435,801,616	15,330,606	19,498,584	24,011,286	21,371,634
WILCOX	215,757,427	177,000,380	11,784,910	10,697,117	12,456,287	12,386,837
WINSTON	485,527,562	425,018,028	14,855,566	13,205,981	15,631,474	14,727,729

N/A = DATA NOT AVAILABLE

Indebtedness

With Comparative Figures from 2022-2023

County	Bonds and Warrants	Lease-Purchase Contracts	Temporary Loans	Other Indebtedness	Total Indebtedness 9/30/2024	Total Indebtedness 9/30/2023
AUTAUGA	4,775,000	-	1,919,344	-	6,694,344	7,782,308
BALDWIN	72,380,000	-	-	49,351,558	121,731,558	67,042,039
BARBOUR	404,146	-	-	306,474	710,620	1,451,901
BIBB	1,968,081	280,000	-	-	2,248,081	2,634,125
BLOUNT	N/A	N/A	N/A	N/A	N/A	1,720,572
BULLOCK	4,520,000	336,063	-	-	4,856,063	5,188,838
BUTLER	8,230,000	938,357	-	-	9,168,357	9,754,491
CALHOUN	4,525,000	-	-	28,411,121	32,936,121	33,377,297
CHAMBERS	11,925,000	1,858,183	-	-	13,783,183	14,915,960
CHEROKEE	1,991,874	-	-	19,830,597	21,822,471	4,721,470
CHILTON	-	19,690,000	-	3,343,346	23,033,346	6,309,917
CHOCTAW	10,084,890	-	-	-	10,084,890	10,088,843
CLARKE	7,430,432	-	-	210,377	7,640,809	4,521,418
CLAY	1,385,000	-	-	267,191	1,652,191	2,033,163
CLEBURNE	-	-	-	256,201	256,201	354,755
COFFEE	1,223,734	-	4,660,332	12,864,377	18,748,443	15,569,371
COLBERT	24,798,166	1,310,449	-	-	26,108,615	23,623,427
CONECUH	3,510,000	-	-	6,680,000	10,190,000	5,689,000
COOSA	92,212	-	-	765,433	857,645	305,490
COVINGTON	7,770,000	-	-	-	7,770,000	8,935,000
CRENSHAW	19,438,365	-	-	2,894,806	22,333,171	22,862,740
CULLMAN	20,485,000	-	-	739,252	21,224,252	23,618,705
DALE	2,417,697	-	-	-	2,417,697	2,690,504
DALLAS	4,310,000	-	-	-	4,310,000	4,595,000
DEKALB	10,760,000	-	-	3,214,483	13,974,483	15,146,421
ELMORE	43,970,000	-	-	3,087,403	47,057,403	46,686,189
ESCAMBIA	-	-	-	-	-	172,168
ETOWAH	17,470,000	-	-	2,236,431	19,706,431	21,731,401
FAYETTE	-	-	-	-	-	-
FRANKLIN	6,086,670	-	-	1,671,743	7,758,413	8,453,419
GENEVA	3,762,975	-	-	2,003,216	5,766,191	7,458,650
GREENE	3,230,000	-	-	-	3,230,000	3,425,000
HALE	945,197	-	-	923,183	1,868,380	1,925,345

N/A = DATA NOT AVAILABLE

Indebtedness

With Comparative Figures from 2022-2023

County	Bonds and Warrants	Lease-Purchase Contracts	Temporary Loans	Other Indebtedness	Total Indebtedness 9/30/2024	Total Indebtedness 9/30/2023
HENRY	2,730,764	-	-	300,000	3,030,764	3,075,000
HOUSTON	15,610,519	3,097,454	-	-	18,707,973	21,871,053
JACKSON	3,970,000	636,280	-	1,409,193	6,015,473	6,490,290
JEFFERSON	2,583,190,000	11,099,488	-	115,990,000	2,710,279,488	2,816,760,155
LAMAR	250,000	-	-	757,681	1,007,681	793,852
LAUDERDALE	-	-	-	-	-	-
LAWRENCE	15,190,000	-	-	986,122	16,176,122	17,116,151
LEE	9,130,000	742,995	4,237,503	12,516,493	26,626,991	26,122,654
LIMESTONE	5,615,000	-	-	8,330,582	13,945,582	13,953,276
LOWNDES					-	10,284,389
MACON					N/A	N/A
MADISON	45,008,344	-	-	-	45,008,344	49,135,392
MARENGO	19,680,000	-	-	6,155,067	25,835,067	21,285,000
MARION	13,133,122	-	-	180,000	13,313,122	13,740,122
MARSHALL	3,830,000	2,890,000	-	-	6,720,000	7,490,829
MOBILE	186,680,000	-	-	-	186,680,000	251,730,918
MONROE	8,916,683	3,916,808	58,010	-	12,891,501	17,171,480
MONTGOMERY	79,016,490	89,625,000	-	4,696,585	173,338,075	189,786,592
MORGAN	13,985,000	397,413	-	361,169	14,743,582	15,975,472
PERRY	3,560,091	2,345,000	1,578,825	-	7,483,916	9,093,094
PICKENS	-	-	-	758,811	758,811	1,674,530
PIKE	31,227,666	-	-	1,105,267	32,332,933	35,293,583
RANDOLPH	-	-	-	12,770,894	12,770,894	12,878,540
RUSSELL	7,030,192	-	-	1,467,950	8,498,142	12,785,497
SHELBY	37,890,000	-	-	-	37,890,000	39,855,000
ST. CLAIR	36,995,000	-	-	4,832,286	41,827,286	43,181,608
SUMTER	N/A	N/A	N/A	N/A	N/A	1,418,776
TALLADEGA	14,315,000	-	-	-	14,315,000	15,315,000
TALLAPOOSA	7,085,000	44,909	-	-	7,129,909	7,985,404
TUSCALOOSA	-	-	-	-	-	-
WALKER	10,805,000	85,757	-	293,153	11,183,910	12,938,870
WASHINGTON	5,709,853	-	-	3,684,541	9,394,394	10,199,794
WILCOX	4,815,000	3,090,063	-	2,533,056	10,438,119	11,857,515
WINSTON	4,922,780	-	-	635,000	5,557,780	6,273,048

N/A = DATA NOT AVAILABLE

County Tax Rates

With Comparative Figures from 2022-2023

COUNTY	General (*)	Road and Bridge	(1) School (**)	(1) Other (***)	2023-2024 Total	2022-2023 Total
AUTAUGA	7.50	2.50	13.00	4.00	27.00	27.00
BALDWIN	7.50	2.50	28.00	5.00	43.00	43.00
BARBOUR	7.50	2.00	33.00	3.00	45.50	45.50
BIBB	7.50	2.50	13.00	3.00	26.00	26.00
BLOUNT	11.50	5.00	16.00	3.00	35.50	35.50
BULLOCK	10.50	4.00	21.50	7.50	43.50	43.50
BUTLER	9.50	4.50	15.00	1.00	30.00	30.00
CALHOUN	9.00	3.00	23.00	4.00	39.00	39.00
CHAMBERS	14.70	4.10	16.70	7.00	42.50	42.50
CHEROKEE	7.50	2.50	25.00	7.00	42.00	42.00
CHILTON	14.50	3.50	16.00	7.50	41.50	41.50
CHOCTAW	9.50	2.50	13.00	2.50	27.50	31.50
CLARKE	9.00	2.50	18.50	3.00	33.00	33.00
CLAY	8.50	3.00	16.50	3.00	31.00	31.00
CLEBURNE	7.50	2.50	20.00	7.00	37.00	37.00
COFFEE	9.50	3.50	42.00	1.00	56.00	56.00
COLBERT	9.00	2.00	18.00	1.00	30.00	30.00
CONECUH	10.50	7.00	13.00	4.00	34.50	34.50
COOSA	7.50	2.50	15.00	1.00	26.00	26.00
COVINGTON	7.50	2.50	13.00	4.00	27.00	27.00
CRENSHAW	14.50	4.50	13.00	6.00	38.00	38.00
CULLMAN	9.50	2.50	16.00	1.00	29.00	29.00
DALE	9.50	3.50	8.00	4.50	25.50	25.50
DALLAS	11.00	4.00	14.50	4.50	34.00	34.00
DEKALB	7.50	2.50	17.50	8.00	35.50	35.50
ELMORE	7.50	2.50	19.00	2.00	31.00	31.00
ESCAMBIA	6.50	0.50	20.00	8.00	35.00	35.00
ETOWAH	10.00	4.00	18.00	4.00	36.00	36.00
FAYETTE	7.50	2.50	13.00	8.00	31.00	31.00
FRANKLIN	14.20	4.80	13.00	1.00	33.00	33.00
GENEVA	10.50	4.00	14.00	3.60	32.10	32.10
GREENE	16.50	3.00	20.00	5.00	44.50	37.50
HALE	7.50	2.50	13.00	10.00	33.00	33.00

(1) SOME TAX RATES ARE DISTRICT ONLY AND WOULD NOT APPLY COUNTY-WIDE.

(*) = INCLUDES 2.50 MILLS TAX LEVIED BY THE STATE

(**) = INCLUDES 3.0 MILLS TAX LEVIED BY THE STATE

(***) = INCLUDES 1.0 MILL SOLDIER TAX LEVIED BY THE STATE

County Tax Rates

With Comparative Figures from 2022-2023

COUNTY	General (*)	Road and Bridge	(1) School (**)	(1) Other (***)	2023-2024 Total	2022-2023 Total
HENRY	9.50	4.00	15.00	8.50	37.00	37.00
HOUSTON	9.50	3.50	15.00	3.50	31.50	31.50
JACKSON	7.50	2.50	16.00	7.00	33.00	33.00
JEFFERSON	8.10	7.20	33.10	1.70	50.10	50.10
LAMAR	12.50	5.00	13.00	1.00	31.50	31.50
LAUDERDALE	9.50	3.50	32.00	1.00	46.00	46.00
LAWRENCE	9.50	2.50	13.00	5.00	30.00	30.00
LEE	9.00	3.00	24.00	5.00	41.00	41.00
LIMESTONE	9.50	3.50	13.00	4.00	30.00	30.00
LOWNDES	19.20	6.80	18.00	1.00	45.00	45.00
MACON	7.50	2.50	35.00	6.00	51.00	51.00
MADISON	9.50	4.00	19.00	1.00	33.50	33.50
MARENGO	10.50	4.00	13.00	7.00	34.50	34.50
MARION	7.50	2.50	13.00	4.00	27.00	27.00
MARSHALL	8.50	2.40	20.50	6.10	37.50	37.50
MOBILE	8.50	10.00	20.50	5.50	44.50	44.50
MONROE	7.50	2.50	13.00	8.00	31.00	31.00
MONTGOMERY	7.50	2.50	69.00	6.00	85.00	29.00
MORGAN	9.70	3.60	35.00	4.00	52.30	52.30
PERRY	16.30	3.50	20.70	6.50	47.00	47.00
PICKENS	11.40	4.50	17.00	4.00	36.90	36.90
PIKE	11.00	4.25	17.00	1.00	33.25	33.25
RANDOLPH	7.50	2.50	18.00	7.00	35.00	35.00
RUSSELL	10.50	4.00	20.50	1.00	36.00	36.00
SHELBY	7.50	2.50	33.00	1.00	44.00	44.00
ST. CLAIR	8.50	3.00	16.50	3.00	31.00	31.00
SUMTER	13.50	3.00	16.80	4.00	37.30	37.30
TALLADEGA	7.50	4.50	16.00	1.00	29.00	29.00
TALLAPOOSA	8.00	3.00	18.00	1.00	30.00	30.00
TUSCALOOSA	9.50	3.50	13.00	1.00	27.00	27.00
WALKER	8.50	3.00	21.00	1.00	33.50	33.50
WASHINGTON	7.50	2.50	15.00	5.00	30.00	30.00
WILCOX	16.50	2.50	13.00	4.00	36.00	36.00
WINSTON	7.50	2.50	15.00	3.00	28.00	28.00

(1) SOME TAX RATES ARE DISTRICT ONLY AND WOULD NOT APPLY COUNTY-WIDE.

(*) = INCLUDES 2.50 MILLS TAX LEVIED BY THE STATE

(**) = INCLUDES 3.0 MILLS TAX LEVIED BY THE STATE

(***) = INCLUDES 1.0 MILL SOLDIER TAX LEVIED BY THE STATE

County of Autauga

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 19,751,042	\$ 12,245,531	\$ -	\$ -	\$ -	\$ 6,141	\$ -	\$ 32,002,714	\$ 26,297,715
OTHER FINANCING SOURCES/(USES)									
PROCEEDS FROM SALE OF ASSETS	37,989	458,439						496,428	312,064
PAYMENTS ON BONDS	(665,875)	(334,984)						(1,000,859)	(666,775)
TOTAL REVENUES AND OTHER FINANCING SOURCES/(USES)	19,123,156	12,368,986	-	-	-	6,141	-	31,498,283	25,943,004
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	16,590,665	11,814,341						28,405,006	20,669,222
DEBT SERVICE	303,055					1,000,859		1,303,914	1,307,881
TOTAL EXPENDITURES	\$ 16,893,720	\$ 11,814,341	\$ -	\$ -	\$ -	\$ 1,000,859	\$ -	\$ 29,708,920	\$ 21,977,103

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM DEBT								
GENERAL OBLIGATION REFUNDING WARRANTS 2013			Variable		12/01/2027	\$ 1,285,000		
GENERAL OBLIGATION REFUNDING WARRANTS 2014			Variable		06/01/2034	3,490,000		
CONSTRUCTION LOAN - 2021 S. INDUSTRIAL PARK PROJECT			2.75%		04/06/2031	1,435,447		
2022 CAEC REVOLVING LOAN			2.50%		12/15/2031	483,897	6,694,344	
TOTAL INDEBTEDNESS								\$ 6,694,344

County of Autauga

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 132,207,420	STATE:		CASH	\$ 11,690,586	\$ 21,888,466
REAL PROPERTY CLASS II	385,689,100	GENERAL	2.50	INVESTMENTS	20,490,844	13,829,105
PERSONAL PROPERTY CLASS II	279,673,580	SOLDIER	1.00	RECEIVABLES	1,422,046	748,373
CLASS III - CURRENT USE	12,660,980	SCHOOL	3.00	INVENTORIES	17,826	
OTHER CLASS III	376,088,700			TOTALS	<u>\$ 33,603,476</u>	<u>\$ 36,465,944</u>
PENALTIES	161,040	COUNTY:				
SUPPLEMENTS	8,059,760	GENERAL	5.00			
ESCAPES	12,300	ROAD AND BRIDGE	2.50			
LESS: ERRORS	<u>(13,463,720)</u>	SCHOOL:				
SUB-TOTAL	1,181,089,160	COUNTY-WIDE	4.00			
MOTOR VEHICLES	<u>139,672,080</u>	DISTRICT	6.00			
GROSS TAXES ASSESSED	<u>1,320,761,240</u>	SPECIAL FIRE	3.00			
			20.50			
LESS:		TOTAL TAX RATES	<u>27.00</u>			
EXEMPTIONS:						
HOMESTEAD	130,194,320					
ABATEMENTS	103,192,420					
OTHER	<u>69,714,900</u>					
TOTAL EXEMPTIONS	<u>303,101,640</u>					
NET TAXABLE VALUATIONS	<u>1,017,659,600</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	50,882,980					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>6,694,344</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 44,188,636</u>					

County of Baldwin

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 164,671,554	\$ 75,005,658	\$ 150,958	\$ 411,833	\$ 236,791	\$ 1,205,408	\$ -	\$ 241,682,202	\$ 265,626,547
OTHER FINANCING SOURCES									
PROCEEDS FROM WARRANTS, LOANS, SALE OF ASSETS, OTHER SOURCES	941,490	7,864,754		48,721,996				57,528,240	3,404,315
TOTAL REVENUES AND OTHER FINANCING SOURCES	165,613,044	82,870,412	150,958	49,133,829	236,791	1,205,408	-	299,210,442	269,030,862
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	106,789,533	68,679,021	15,733	20,342,802		1,186,678		197,013,767	211,467,696
DEBT SERVICE	191,062	227,742	11,332,773					11,751,577	11,341,550
TOTAL EXPENDITURES	\$ 106,980,595	\$ 68,906,763	\$ 11,348,506	\$ 20,342,802	\$ -	\$ 1,186,678	\$ -	\$ 208,765,344	\$ 222,809,246

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
G.O. WARRANTS SERIES 2014			2.10-4.25%	06/01/2014	06/01/2025	\$ 425,000		
G.O. WARRANTS SERIES 2020			4.00-5.00%	01/23/2020	01/23/2030	4,395,000		
G.O. WARRANTS SERIES 2020B			.323-2.346%	10/22/2020	10/22/2039	30,060,000		
G.O. WARRANTS SERIES 2024			4.00-5.00%	08/27/2024	08/27/2054	37,500,000		
NOTES FROM DIRECT BORROWINGS						49,351,558	121,731,558	
TOTAL INDEBTEDNESS								\$ 121,731,558

County of Baldwin

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 144,609,620	STATE:		CASH-OTHER THAN		
REAL PROPERTY CLASS II	5,494,716,420	GENERAL	2.50	SINKING FUNDS	\$ 263,730,552	\$ 197,105,028
PERSONAL PROPERTY CLASS II	302,359,280	SOLDIER	1.00	CASH-WITH FISCAL AGENT	7,058,042	3,757,674
CLASS III-CURRENT USE	32,618,380	SCHOOL	3.00	ACCOUNTS RECEIVABLE, NET	35,887,217	37,274,880
OTHER CLASS III	3,190,332,500			TAXES RECEIVABLE	79,353,839	67,966,458
PENALTIES	4,384,400	COUNTY:		LEASES RECEIVABLE	354,661	
SUPPLEMENTS	93,001,220	GENERAL	5.00	DUE FROM OTHER FUNDS	6,707,625	8,860,689
ESCAPES	21,550,640	ROAD AND BRIDGE	2.50	INVENTORY	284	431
LESS: ERRORS	(173,958,780)	HEALTH	0.50	PREPAID EXPENSE	349,334	323,273
SUB-TOTAL	9,109,613,680	FIRE TAX	1.50	TOTALS	<u>\$ 393,441,554</u>	<u>\$ 315,288,433</u>
MOTOR VEHICLES	752,440,332	SCHOOL:				
		COUNTY-WIDE	9.00			
GROSS TAXES ASSESSED	9,862,054,012	DISTRICT 1	1.00			
		DISTRICT 2 (Spanish Fort, Fairhope, Daphne)	6.00			
LESS:		DISTRICT 2 (Outside Spanish Fort, Fairhope)	3.00			
EXEMPTIONS:		GULF SHORES	3.00			
HOMESTEAD	397,462,700	ORANGE BEACH	3.00			
ABATEMENTS	48,808,940	HOSPITAL (*)	2.00			
OTHER	715,245,420					
TOTAL EXEMPTIONS	1,161,517,060	TOTAL TAX RATES				
			43.00			
NET TAXABLE VALUATIONS	8,700,536,952	(*) APPLICABLE IN PRECINCTS 1-7 ONLY				
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	435,026,848					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	121,731,558					
AMOUNT UNDER DEBT LIMIT	\$ 313,295,290					

County of Barbour

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 7,489,015	\$ 7,012,385	\$ 1,449	\$ -	\$ -	\$ 15,930	\$ -	\$ 14,518,779	\$ 13,108,906
OTHER FINANCING SOURCES									
PROCEEDS FROM SALE OF ASSETS			14,105					14,105	37,067
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,489,015	7,012,385	15,554	-	-	15,930	-	14,532,884	13,145,973
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	6,435,405	5,865,310				738		12,301,453	11,536,814
DEBT SERVICE	43,432	197,546	66,128					307,106	324,883
TOTAL EXPENDITURES	\$ 6,478,837	\$ 6,062,856	\$ 66,128	\$ -	\$ -	\$ 738	\$ -	\$ 12,608,559	\$ 11,861,697

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL OBLIGATION WARRANTS								
SERIES 2021, GENERAL OBLIGATION WARRANTS			1.99%	03/15/2021	8/31/2031	\$ 404,146		
LONG-TERM DEBT								
NOTES FROM DIRECT BORROWING						306,474	710,620	
TOTAL INDEBTEDNESS								\$ 710,620

County of Barbour

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 336,216,940	STATE:		CASH	\$ 21,648,156	\$ 20,366,960
SUPPLEMENTS	4,580,480	GENERAL	2.50	RECEIVABLES	3,170,561	649,083
ERRORS (NET)	(4,453,180)	SOLDIER	1.00	INVESTMENTS	2,521,994	3,291,994
SUB-TOTAL	336,344,240	SCHOOL	3.00	TOTALS	\$ 24,818,717	\$ 21,016,043
MOTOR VEHICLES	49,455,280					
GROSS TAXES ASSESSED	385,799,520	COUNTY:				
LESS:		GENERAL	5.00			
EXEMPTIONS:		ROAD AND BRIDGE	2.00			
ABATEMENTS	24,358,600	HOSPITAL	2.00			
HOMESTEAD	5,517,100	SCHOOL:				
ACT #48	12,824,060	COUNTY-WIDE	4.00			
ACT #91	1,721,240	District 1 (*)	10.00			
OTHER	23,146,960	District 55 (*)(**)	16.00			
TOTAL EXEMPTIONS	67,567,960	TOTAL TAX RATES			45.50	
NET TAXABLE VALUATIONS	318,231,560	(*) Tax Rates vary per District				
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,911,578	School District 1 - 10 Mills				
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	710,620	School District 55 - 3 Mills				
AMOUNT UNDER DEBT LIMIT	\$ 15,200,958	(**) City of Eufaula levies an additional 13 Mills for District 55				

County of Bibb

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 6,346,598	\$ 4,629,231	\$ -	\$ 274,758	\$ -	\$ 26,012	\$ -	\$ 11,276,599	\$ 17,809,229
TOTAL REVENUES	6,346,598	4,629,231	-	274,758	-	26,012	-	11,276,599	17,809,229
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	7,529,010	5,580,182		9,932		9,088		13,128,212	12,738,170
DEBT SERVICE	170,255	236,069	265,045			147,938		819,307	1,130,107
TOTAL EXPENDITURES	\$ 7,699,265	\$ 5,816,251	\$ 265,045	\$ 9,932	\$ -	\$ 157,026	\$ -	\$ 13,947,519	\$ 13,868,277

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION REFUNDING WARRANTS - 2015			2.0-3.0%	04/01/2015	05/01/2030	\$ 1,435,000	1,435,000	
SPECIAL REVENUE FUNDS								
LIMITED OBLIGATION WARRANT - NEW BUILDING			3.250%	03/01/2020	03/01/2027	533,081		
PBA LEASE - COURTHOUSE			2.5-4.375%	05/01/2011	05/01/2026	280,000	813,081	
TOTAL INDEBTEDNESS								\$ 2,248,081

County of Bibb

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES - CLASS I	\$ 30,974,880	STATE:		CASH - OTHER THAN SINKING FUNDS	\$ 16,066,977	\$ 16,569,986
AIRLINES AND RAILROAD PROPERTY CLASS II	2,329,040	GENERAL	2.50	CASH WITH FISCAL AGENT		69,620
REAL PROPERTY - CLASS II	115,842,580	SOLDIER	1.00	TOTALS	<u>\$ 16,066,977</u>	<u>\$ 16,639,606</u>
PERSONAL PROPERTY - CLASS II	77,899,420	SCHOOL	<u>3.00</u>			
CURRENT USE - CLASS III	15,672,280		6.50			
OTHER - CLASS III	85,626,700	COUNTY:				
PENALTIES	602,260	GENERAL	5.00			
SUB-TOTAL	<u>328,947,160</u>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>57,508,714</u>	COURTHOUSE RENOVATION	2.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>386,455,874</u>	COUNTY-WIDE	4.00			
		DISTRICT	3.00			
LESS:		SPECIAL	<u>3.00</u>			
EXEMPTIONS:			19.50			
INDUSTRIAL AND ABATEMENTS	80,497,100	TOTAL TAX RATES	<u>26.00</u>			
HOMESTEAD	19,451,480					
OTHER	<u>23,206,340</u>					
TOTAL EXEMPTIONS	<u>123,154,920</u>					
NET TAXABLE VALUATIONS	<u>263,300,954</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	13,165,048					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>1,435,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,730,048</u>					

County of Blount
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types					Special Assessment	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects						September 30, 2024	September 30, 2023
REVENUES	\$ 16,536,857	\$ 12,892,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,756,830	\$ 37,185,800	\$ 29,684,840
TOTAL REVENUES	16,536,857	12,892,113	-	-	-	-	-	-	7,756,830	37,185,800	29,684,840
EXPENDITURES											
CURRENT AND CAPITAL OUTLAY	12,269,351	15,723,888							4,874,587	32,867,826	27,903,196
DEBT SERVICE									678,214	678,214	2,368,155
TOTAL EXPENDITURES	\$ 12,269,351	\$ 15,723,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,552,801	\$ 33,546,040	\$ 30,271,351

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS 2017A						N/A	N/A	N/A
TOTAL INDEBTEDNESS								

N/A = DATA NOT AVAILABLE

County of Blount

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 34,697,840	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 27,654,694	\$ 23,878,533
REAL PROPERTY - CLASS II	211,008,120	GENERAL	2.50	TOTALS	<u>\$ 27,654,694</u>	<u>\$ 23,878,533</u>
PERSONAL PROPERTY - CLASS II	40,330,560	SOLDIER	1.00			
CLASS II - OTHER	4,028,100	SCHOOL	<u>3.00</u>	6.50		
CLASS III - CURRENT USE	11,892,120					
CLASS III - OTHER	408,974,540	COUNTY:				
PENALTIES	<u>659,124</u>	GENERAL	9.00			
SUB-TOTAL	711,590,404	ROAD AND BRIDGE	5.00			
MOTOR VEHICLES	<u>141,246,300</u>	SCHOOL:				
		COUNTY-WIDE	6.00			
GROSS TAXES ASSESSED	<u>852,836,704</u>	DISTRICT 1 & 2	3.00			
		SCHOOL DISTRICT 1 & 2				
LESS:		AMENDMENT 778	1.00			
EXEMPTIONS:		DISTRICT 3	3.00			
HOMESTEAD	91,613,780	HOSPITAL	<u>2.00</u>	29.00		
ABATEMENTS	2,190,360					
INDUSTRIAL	985,840	TOTAL TAX RATES		<u>35.50</u>		
OTHER	<u>54,446,740</u>					
TOTAL EXEMPTIONS	<u>149,236,720</u>					
NET TAXABLE VALUATIONS	<u>703,599,984</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	35,179,999					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>-</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 35,179,999</u>					

County of Bullock

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 2,543,770	\$ 3,956,670	\$ -	\$ 1,482,648	\$ -	\$ 391,261	\$ -	\$ 8,374,349	\$ 7,427,514
TOTAL REVENUES	2,543,770	3,956,670	-	1,482,648	-	391,261	-	8,374,349	7,427,514
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	2,192,129	3,439,388	-	1,032,261		93		6,663,871	7,756,041
DEBT SERVICE		2,000						2,000	2,000
TOTAL EXPENDITURES	\$ 2,192,129	\$ 3,441,388	\$ -	\$ 1,032,261	\$ -	\$ 93	\$ -	\$ 6,665,871	\$ 7,758,041

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
SPECIAL REVENUE FUNDS								
2022 ATIB LIMITED OBLIGATION REVENUE BONDS						\$ 4,520,000		
NOTES AND LEASES PAYABLE						336,063	4,856,063	
TOTAL INDEBTEDNESS								\$ 4,856,063

County of Bullock

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 121,255,140	STATE:		CASH	\$ 4,887,181	\$ 4,307,919
SUPPLEMENT	687,700	GENERAL	2.50	INVESTMENTS	250,934	
INSOLVENTS	34,920	SOLDIER	1.00	TOTALS	<u>\$ 250,934</u>	<u>\$ 4,307,919</u>
ERRORS	(905,700)	SCHOOL	<u>3.00</u>			
SUB-TOTAL	121,072,060			6.50		
MOTOR VEHICLES	<u>17,229,560</u>	COUNTY:				
		GENERAL	8.00			
GROSS TAXES ASSESSED	<u>138,301,620</u>	ROAD AND BRIDGE	4.00			
		HOSPITAL	6.50			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	8.00			
ABATEMENTS	86,980	SPECIAL COUNTY-WIDE	6.00			
HOMESTEAD	5,854,900	DISTRICT	<u>4.50</u>	37.00		
OTHER	7,132,260					
TOTAL EXEMPTIONS	<u>13,074,140</u>	TOTAL TAX RATES		<u>43.50</u>		
NET TAXABLE VALUATIONS	<u>125,227,480</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	6,261,374					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,856,063</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 1,405,311</u>					

County of Butler

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Other				September 30, 2024	September 30, 2023
REVENUES	\$ 6,738,060	\$ 1,587,701	\$ 6,536,912	\$ -	\$ -	\$ -	\$ 14,862,673	\$ 13,851,394
OTHER FINANCING SOURCES								
PROCEEDS FROM ASSETS		786,975					786,975	2,575
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,738,060	2,374,676	6,536,912	-	-	-	15,649,648	13,853,969
EXPENDITURES								
CURRENT AND CAPITAL OUTLAY	5,073,008	3,485,870	4,678,716				13,237,594	16,996,479
DEBT SERVICE		603,295					603,295	285,239
TOTAL EXPENDITURES	\$ 5,073,008	\$ 4,089,165	\$ 4,678,716	\$ -	\$ -	\$ -	\$ 13,840,889	\$ 17,281,718

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
CAPITAL PROJECTS FUND								
GENERAL OBLIGATION WARRANTS			3.50%	06/01/2016	06/01/2038	\$ 2,815,000		
GENERAL OBLIGATION WARRANTS ROAD			3.00%	N/A	03/01/2032	5,415,000		
LEASE PURCHASE - DUMPTRUCKS			3.99%	N/A	03/20/2026	938,357	9,168,357	
TOTAL INDEBTEDNESS								\$ 9,168,357

County of Butler

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 20,716,140	STATE:		CASH-OTHER THAN		
AIRLINE AND RAILROAD PROPERTY	10,878,820	GENERAL	2.50	SINKING FUND	N/A	\$ 11,575,030
REAL PROPERTY CLASS II	119,808,460	SOLDIER	1.00	RECEIVABLES	N/A	829,837
PERSONAL PROPERTY CLASS II	64,707,580	SCHOOL	3.00	INVENTORY	N/A	283,186
CLASS III - CURRENT USE	24,086,280			TOTALS	N/A	\$ 12,688,053
OTHER CLASS III	80,547,360	COUNTY:				
PENALTIES	157,500	GENERAL	7.00			
SUPPLEMENT	N/A	ROAD AND BRIDGE	4.50			
ESCAPES	N/A	SCHOOL:				
INSOLVENTS	N/A	COUNTY-WIDE	12.00			
SUB-TOTAL	320,902,140					
MOTOR VEHICLES	44,643,718	TOTAL TAX RATES				
GROSS TAXES ASSESSED	365,545,858					
LESS:						
EXEMPTIONS:						
HOMESTEAD	18,167,580					
ABATEMENTS	19,132,920					
OTHER	27,998,700					
TOTAL EXEMPTIONS	65,299,200					
NET TAXABLE VALUATIONS	300,246,658					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,012,333					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	8,230,000					
AMOUNT UNDER DEBT LIMIT	\$ 6,782,333					

N/A = DATA NOT AVAILABLE

County of Calhoun

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 30,036,164	\$ 27,686,898	\$ -	\$ 57,497	\$ 4,307,277	\$ 169,702	\$ -	\$ 62,257,538	\$ 121,790,671
TOTAL REVENUES	30,036,164	27,686,898	-	57,497	4,307,277	169,702	-	62,257,538	121,790,671
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	24,073,596	23,380,906			3,790,424	43,768		51,288,694	110,063,537
DEBT SERVICE			856,604					856,604	1,338,207
TOTAL EXPENDITURES	\$ 24,073,596	\$ 23,380,906	\$ 856,604	\$ -	\$ 3,790,424	\$ 43,768	\$ -	\$ 52,145,298	\$ 111,401,744

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
GENERAL OBLIGATION WARRANTS-2020 (*)						\$ 3,635,000		
GENERAL OBLIGATION WARRANTS-2014 (*)						890,000		
LANDFILL POST CLOSURE						595,055		
OPEB LIABILITY						10,148,704		
PENSION LIABILITY						14,975,767		
COMPENSATED ABSENCES						2,691,595	32,936,121	
TOTAL INDEBTEDNESS								\$ 32,936,121

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Calhoun

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 122,581,440	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 83,923,642	\$ 76,704,160
CLASS II AIRLINE AND RAILROAD PROPERTY	11,183,860	GENERAL	2.50	INVESTMENTS	21,574,540	21,574,540
CLASS II REAL PROPERTY	975,197,040	SOLDIER	1.00	ACCOUNTS RECEIVABLE	5,764,167	4,169,698
CLASS II PERSONAL PROPERTY	225,124,740	SCHOOL	3.00	INVENTORY	39,693	39,693
CLASS III CURRENT USE	11,801,460			PREPAID EXPENSES	333,620	340,811
CLASS III OTHER	520,612,440	COUNTY:		TOTALS	<u>\$ 111,635,662</u>	<u>\$ 102,828,902</u>
PENALTIES	1,715,118	FIRE DISTRICT	3.00			
SUPPLEMENTS	2,149,491	GENERAL	6.50			
ESCAPES	115,090	ROAD AND BRIDGE	3.00			
ERRORS	(7,520,098)	SCHOOL:				
SUB-TOTAL	<u>1,862,960,581</u>	COUNTY-WIDE	5.50			
MOTOR VEHICLES	<u>228,993,412</u>	DISTRICT 1 (*)	14.50			
			32.50			
GROSS TAXES ASSESSED	<u>2,091,953,993</u>	TOTAL TAX RATES				
			39.00			
LESS:		(*) Tax rates vary per district				
EXEMPTIONS:		in the County:				
HOMESTEAD	147,297,200	District 32	8.0			
ABATEMENTS	90,959,800	District 24	13.0			
OTHER	<u>321,689,280</u>	District 53	13.0			
TOTAL EXEMPTIONS	<u>559,946,280</u>	District 65	14.5			
		District 1	14.5			
NET TAXABLE VALUATIONS	<u>1,532,007,713</u>	District 2	15.5			
		District 27	15.5			
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	76,600,386					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>4,525,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 72,075,386</u>					

County of Chambers

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 9,024,904	\$ 15,409,425		\$ 693	\$ -	\$ 125,204	\$ -	\$ 24,560,226	\$ 23,432,549
TOTAL REVENUES	9,024,904	15,409,425	-	693	-	125,204	-	24,560,226	23,432,549
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	7,713,478	14,788,347				72,107		22,573,932	19,586,963
DEBT SERVICE	3,300		2,219,957					2,223,257	1,599,649
TOTAL EXPENDITURES	\$ 7,716,778	\$ 14,788,347	\$ 2,219,957	\$ -	\$ -	\$ 72,107	\$ -	\$ 24,797,189	\$ 21,186,612

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION REFUNDING WARRANTS						\$ 6,980,000	6,980,000	
SPECIAL REVENUE FUNDS								
GAS TAX ANTICIPATION WARRANTS						4,945,000		
LEASE PURCHASES						1,858,183	6,803,183	
TOTAL INDEBTEDNESS								\$ 13,783,183

County of Chambers

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 619,429,440	GENERAL	2.50	CASH	\$ 24,926,430	\$ 20,228,490
SUB-TOTAL	619,429,440	SOLDIER	1.00	CERTIFICATES OF DEPOSIT	8,645,454	13,281,519
MOTOR VEHICLES	65,543,580	SCHOOL	3.00	RECEIVABLES	193,536	248,075
			6.50	TOTALS	\$ 33,765,420	\$ 33,758,084
GROSS TAXES ASSESSED	684,973,020	COUNTY:				
LESS:		GENERAL	9.20			
EXEMPTIONS:		GENERAL (SPECIAL)	3.00			
HOMESTEAD	9,515,260	ROAD AND BRIDGE	4.10			
ACT #48	238,600	SPECIAL LIBRARY	2.00			
ACT #91	26,576,300	SPECIAL HOSPITAL	4.00			
HOMESTEAD No.4	1,461,200	SCHOOL:				
ABATEMENTS	76,837,900	COUNTY-WIDE	9.60			
OTHER	64,325,320	DISTRICT	4.10	36.00		
TOTAL EXEMPTIONS	178,954,580	TOTAL TAX RATES		42.50		
NET TAXABLE VALUATIONS	506,018,440					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,300,922					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	6,980,000					
AMOUNT UNDER DEBT LIMIT	\$ 18,320,922					

County of Cherokee

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 9,765,192	\$ 8,294,652	\$ 20,363	\$ 1,370,505	\$ 162,317	\$ 167,393	\$ -	\$ 19,780,422	\$ 21,192,129
TOTAL REVENUES	9,765,192	8,294,652	20,363	1,370,505	162,317	167,393	-	19,780,422	21,192,129
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	10,190,668	5,882,350		2,666,326	90,637	170,635		19,000,616	19,761,950
DEBT SERVICE	200,000	494,024	523,681					1,217,705	1,015,361
TOTAL EXPENDITURES	\$ 10,390,668	\$ 6,376,374	\$ 523,681	\$ 2,666,326	\$ 90,637	\$ 170,635	\$ -	\$ 20,218,321	\$ 20,777,311

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
COMPENSATED ABSENCES						\$ 1,175,597		
NOTES PAYABLE (*)						1,210,000		
2024 PUBLIC BUILDING AUTHORITY AGREEMENT						17,445,000		
2014 GENERAL OBLIGATION WARRANTS (*)						150,000		
2010 RECOVERY ZONE WARRANTS (*)						1,482,932		
2007 GENERAL OBLIGATION WARRANTS (*)						358,942	21,822,471	
TOTAL INDEBTEDNESS								\$ 21,822,471

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Cherokee

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 31,985,860	STATE:		CASH-OTHER THAN		
CLASS II AIRLINE AND RAILROAD PROPERTY	23,340	GENERAL	2.50	SINKING FUNDS	\$ 11,465,841	\$ 13,210,650
CLASS II REAL PROPERTY	165,410,660	SOLDIER	1.00	RECEIVABLES	1,258,473	1,505,132
CLASS II PERSONAL PROPERTY	40,480,640	SCHOOL	3.00	TOTALS	<u>\$ 12,724,314</u>	<u>\$ 14,715,782</u>
CLASS III CURRENT USE	12,085,240					
CLASS III OTHER	185,920,760	COUNTY:				
SUPPLEMENTS (*)	(14,651,940)	GENERAL	5.00			
SUB-TOTAL	<u>421,254,560</u>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>67,599,480</u>	FIRE PROTECTION	1.50			
		RESCUE SERVICE	0.50			
GROSS TAXES ASSESSED	<u>488,854,040</u>	SCHOOL:				
		COUNTY-WIDE	14.00			
LESS:		DISTRICT	8.00			
EXEMPTIONS:		HOSPITAL	4.00	35.50		
HOMESTEAD	45,500,560					
OTHER	27,420,240	TOTAL TAX RATES		<u>42.00</u>		
ABATEMENTS	<u>5,781,120</u>					
TOTAL EXEMPTIONS	<u>78,701,920</u>					
NET TAXABLE VALUATIONS	<u>410,152,120</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	20,507,606					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>3,201,874</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 17,305,732</u>					

(*) This actually includes Penalties, Supplements, Escapes, and Errors in Assessments.

County of Chilton

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 21,532,748	\$ 9,116,830	\$ 422	\$ 2,185,693	\$ -	\$ 1,109,444	\$ -	\$ 33,945,137	\$ 33,185,060
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS	98,330	2,344,133		500				2,442,963	3,857,190
PROCEEDS FROM DEBT ISSUED		1,967,030						1,967,030	1,759,285
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,631,078	13,427,993	422	2,186,193	-	1,109,444	-	38,355,130	38,801,535
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	16,451,049	9,879,440		3,568,801		1,138,961		31,038,251	32,285,688
DEBT SERVICE	5,442,732	3,522,490	3,126,192	3,000,000				15,091,414	177,144
TOTAL EXPENDITURES	\$ 21,893,781	\$ 13,401,930	\$ 3,126,192	\$ 6,568,801	\$ -	\$ 1,138,961	\$ -	\$ 46,129,665	\$ 32,462,832

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM DEBT								
DIRECT FINANCING - MOTOR GRADERS			1.90%	10/28/2020	10/28/2030	\$ 1,431,779		
DIRECT FINANCING - DUMP TRUCKS			5.21%	06/24/2024	07/02/2029	1,911,567		
PBA LEASE - NEW COURTHOUSE			5.00%	08/28/2024	09/30/2054	19,690,000	23,033,346	
TOTAL INDEBTEDNESS								\$ 23,033,346

County of Chilton

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 115,229,920	STATE:		CASH	\$ 16,222,833	\$ 17,911,997
AIRLINE AND RAILROAD	11,740,900	GENERAL	2.50	INVESTMENT	17,749,609	21,126,927
REAL PROPERTY CLASS II	185,590,760	SOLDIER	1.00	RECEIVABLES	512,795	638,228
PERSONAL PROPERTY CLASS II	54,726,280	SCHOOL	3.00	PREPAID ITEMS	37,353	88,620
CLASS III - CURRENT USE	15,463,440			TOTALS	\$ 34,522,590	\$ 39,765,772
OTHER CLASS III	191,799,940	COUNTY:				
PENALTIES	285,760	GENERAL	7.00			
SUPPLEMENTS	1,835,860	SPECIAL GENERAL	5.00			
ESCAPES	1,767,380	ROAD AND BRIDGE	3.50			
LESS: ERRORS	(42,317,000)	TRADE SCHOOL	3.00			
SUB-TOTAL	536,123,240	SCHOOL:				
MOTOR VEHICLES	109,212,164	COUNTY-WIDE	5.00			
GROSS TAXES ASSESSED	645,335,404	DISTRICT	5.00			
		SPECIAL HYDRO TAX	2.50			
		RURAL FIRE PROTECTION	4.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
ABATEMENTS	3,390,620					
HOMESTEAD	34,606,180					
OTHER	595,380					
TOTAL EXEMPTIONS	38,592,180					
NET TAXABLE VALUATIONS	606,743,224					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	30,337,161					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	3,343,346					
AMOUNT UNDER DEBT LIMIT	\$ 26,993,815					

County of Choctaw

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 4,236,178	\$ 8,899,558	\$ 8,878	\$ -	\$ 805,709	\$ 5,715	\$ -	\$ 13,956,038	\$ 11,604,232
OTHER FINANCING SOURCES									
OTHER	331,012	2,076,364						2,407,376	1,774,654
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,567,190	10,975,922	8,878	-	805,709	5,715	-	16,363,414	13,378,886
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	4,483,088	8,404,388	1,907		558,303	4,584		13,452,270	12,772,700
DEBT SERVICE	116,071	762,827	365,838					1,244,736	871,231
TOTAL EXPENDITURES	\$ 4,599,159	\$ 9,167,215	\$ 367,745	\$ -	\$ 558,303	\$ 4,584	\$ -	\$ 14,697,006	\$ 13,643,931

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
SERIES 2019 GENERAL OBLIGATION WARRANTS			1.5-3.00%	09/12/2019	Various	\$ 700,000		
GASOLINE TAX REFUNDING WARRANTS 2017			2.45-3.80%	01/01/2017	12/01/2043	2,550,000		
SERIES 2017-A GENERAL OBLIGATION REFUNDING WARRANTS			1.60-3.50%	02/01/2017	06/01/2041	1,720,000		
SERIES 2017-B TAXABLE GENERAL OBLIGATION REFUNDING WARRANTS (LANDFILL)			2.25-3.65%	02/01/2017	06/01/2029	1,085,000		
ESTIMATED CLOSURE COSTS FOR LANDFILL						4,029,890	10,084,890	
TOTAL INDEBTEDNESS								\$ 10,084,890

County of Choctaw

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2023	9/30/2022
PUBLIC UTILITIES	\$ 94,360,080	STATE:		CASH	\$ 8,995,726	\$ 9,019,997
REAL PROPERTY CLASS II	59,909,000	GENERAL	2.50	RECEIVABLES	-	98,700
AIRLINE AND RAILROAD PROPERTY	3,780,720	SOLDIER	1.00	TOTALS	<u>\$ 8,995,726</u>	<u>\$ 9,118,697</u>
PERSONAL PROPERTY CLASS II	178,459,340	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	27,148,440					
OTHER CLASS III	61,273,340	COUNTY:				
PENALTIES	<u>26,760</u>	GENERAL	7.00			
SUB-TOTAL	424,957,680	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>9,468,308</u>	FIRE	1.00			
		PUBLIC LIBRARY	0.50			
GROSS TAXES ASSESSED	<u>434,425,988</u>	SCHOOL:				
		COUNTY-WIDE	5.00			
LESS:		SPECIAL COUNTY-WIDE	<u>5.00</u>			
EXEMPTIONS:						
ABATEMENTS	92,154,920	TOTAL TAX RATES				
HOMESTEAD	16,388,660					
OTHER	<u>8,832,080</u>					
TOTAL EXEMPTIONS	<u>117,375,660</u>					
NET TAXABLE VALUATIONS	<u>317,050,328</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,852,516					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>6,055,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 9,797,516</u>					

County of Clarke

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 9,078,658	\$ 7,341,485	\$ 2,090	\$ -	\$ -	\$ 14,094	\$ -	\$ 16,436,327	\$ 16,298,247
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, CAPITAL ASSETS, ETC.	94,206	1,922,141		3,440,432				5,456,779	344,024
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,172,864	9,263,626	2,090	3,440,432	-	14,094	-	21,893,106	16,642,271
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	9,500,623	13,100,952		3,440,432		12,398		26,054,405	13,015,631
DEBT SERVICE	4,400		448,825					453,225	476,203
TOTAL EXPENDITURES	\$ 9,505,023	\$ 13,100,952	\$ 448,825	\$ 3,440,432	\$ -	\$ 12,398	\$ -	\$ 26,507,630	\$ 13,491,834

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
COMPENSATED ABSENCES						\$ 210,377	210,377	
OTHER FUNDS								
GENERAL OBLIGATION REFUNDING WARRANTS 2021A - CH ADDITION						1,605,000		
GENERAL OBLIGATION REFUNDING WARRANTS 2021B - ECON DEV						2,385,000		
GENERAL OBLIGATION WARRANT 2024 - ENERGY PROJECT						3,440,432	7,430,432	
TOTAL INDEBTEDNESS								\$ 7,640,809

County of Clarke

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 29,254,720	STATE:		CASH AND INVESTMENTS	\$ 22,510,684	\$ 29,164,808
AIRLINE AND RAILROAD	4,003,600	GENERAL	2.50	RECEIVABLES	2,848,370	3,519,489
REAL PROPERTY CLASS II	155,886,140	SOLDIER	1.00	TOTALS	<u>\$ 25,359,054</u>	<u>\$ 32,684,297</u>
PERSONAL PROPERTY CLASS II	159,025,680	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	35,346,700		6.50			
OTHER CLASS III	91,759,060	COUNTY:				
PENALTIES	269,220	GENERAL	6.50			
SUPPLEMENTS	1,173,820	ROAD AND BRIDGE	2.50			
ESCAPES	<u>383,320</u>	SCHOOL:				
SUB-TOTAL	477,102,260	COUNTY-WIDE	12.50			
MOTOR VEHICLES	<u>63,208,909</u>	DISTRICT	3.00			
		FIRE DISTRICT	<u>2.00</u>			
GROSS TAXES ASSESSED	<u>540,311,169</u>		26.50			
		TOTAL TAX RATES	<u>33.00</u>			
LESS:						
EXEMPTIONS:						
HOMESTEAD	21,748,820					
OTHER	17,709,760					
ABATEMENTS	<u>55,527,520</u>					
TOTAL EXEMPTIONS	<u>94,986,100</u>					
NET TAXABLE VALUATIONS	<u>445,325,069</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	22,266,253					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,430,432</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 14,835,821</u>					

County of Clay

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 3,887,725	\$ 4,946,972	\$ 10,380	\$ -	\$ 63,384	\$ 59,683	\$ -	\$ 8,968,144	\$ 9,377,432
TOTAL REVENUES	3,887,725	4,946,972	10,380	-	63,384	59,683	-	8,968,144	9,377,432
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	4,209,838	6,901,100		-	208	45,860		11,157,006	8,065,973
DEBT SERVICE		126,113	278,703					404,816	866,427
TOTAL EXPENDITURES	\$ 4,209,838	\$ 7,027,213	\$ 278,703	\$ -	\$ 208	\$ 45,860	\$ -	\$ 11,561,822	\$ 8,932,400

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
GENERAL OBLIGATION REFUNDING WARRANTS 2018						\$ 1,385,000		
2023 DURA-PATCHER						203,487		
2013-2015 VOLVO JOHN DEER						63,704	1,652,191	
TOTAL INDEBTEDNESS								\$ 1,652,191

County of Clay

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 172,607,700	STATE:		CASH-OTHER THAN		
MOTOR VEHICLES	<u>31,768,703</u>	GENERAL	2.50	SINKING FUNDS	\$ 8,098,568	\$ 10,001,778
		SOLDIER	1.00	CASH WITH FISCAL AGENT	<u>165,831</u>	<u>155,688</u>
GROSS TAXES ASSESSED	<u>204,376,403</u>	SCHOOL	<u>3.00</u>	TOTALS	<u>\$ 8,264,399</u>	<u>\$ 10,157,466</u>
			6.50			
LESS:		COUNTY:				
EXEMPTIONS:		GENERAL	6.00			
HOMESTEAD	3,775,980	ROAD AND BRIDGE	3.00			
ACT #91	783,640	SCHOOL:				
ACT #48	8,154,380	COUNTY-WIDE	4.50			
OTHER	37,424,780	SPECIAL DISTRICT	3.00			
ABATEMENTS	<u>3,800,060</u>	SPECIAL DISTRICT	6.00			
TOTAL EXEMPTIONS	<u>53,938,840</u>	FIRE DISTRICT	<u>2.00</u>			
			24.50			
NET TAXABLE VALUATIONS	<u>150,437,563</u>	TOTAL TAX RATES				
			31.00			
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	7,521,878					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>1,652,191</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 5,869,687</u>					

County of Cleburne

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types					Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects					September 30, 2024	September 30, 2023
REVENUES	\$ 5,786,686	\$ 4,729,363	\$ -	\$ -	\$ -	\$ 937,030	\$ -	\$ -	\$ 11,453,079	\$ 10,215,504
OTHER FINANCING SOURCES										
SALE OF FIXED ASSETS	1,000	77,198							78,198	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,787,686	4,806,561	-	-	-	937,030	-	-	11,531,277	10,215,504
EXPENDITURES										
CURRENT AND CAPITAL OUTLAY	4,891,090	5,695,790				1,173,076			11,759,956	8,666,932
DEBT SERVICE	2,200								2,200	2,200
TOTAL EXPENDITURES	\$ 4,893,290	\$ 5,695,790	\$ -	\$ -	\$ -	\$ 1,173,076	\$ -	\$ -	\$ 11,762,156	\$ 8,669,132

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
ESTIMATED LIABILITY FOR COMPENSATED ABSENCES						\$ 256,201	256,201	
TOTAL INDEBTEDNESS								\$ 256,201

County of Cleburne

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 24,614,100	STATE:		CASH-OTHER THAN		
CLASS II AIRLINES AND RAILROAD PROPERTY	7,449,080	GENERAL	2.50	SINKING FUNDS	N/A	\$ 1,825,176
CLASS II REAL PROPERTY	50,772,880	SOLDIER	1.00	INVESTMENTS	N/A	1,005,583
CLASS II PERSONAL PROPERTY	16,335,300	SCHOOL	3.00	RECEIVABLES	N/A	13,675
CLASS III CURRENT USE	11,964,620			DUE FROM OTHER		
CLASS III OTHER	92,040,380	COUNTY:		GOVERNMENTAL UNITS	N/A	(749,061)
PENALTIES	51,200	GENERAL	5.00	PREPAID ITEMS	N/A	(25,790)
SUPPLEMENTS	2,339,440	ROAD AND BRIDGE	2.50	TOTALS	N/A	\$ 2,069,583
ESCAPES	7,560	SCHOOL:				
ERRORS	(2,893,440)	COUNTY-WIDE	9.00			
SUB-TOTAL	202,681,120	DISTRICT	8.00			
MOTOR VEHICLES	39,336,960	HOSPITAL	4.00			
		FIRE DISTRICT	2.00			
GROSS TAXES ASSESSED	242,018,080					
		TOTAL TAX RATES				
LESS:						
EXEMPTIONS:						
HOMESTEAD	17,221,360					
ABATEMENTS	1,370,600					
OTHER	25,117,720					
TOTAL EXEMPTIONS	43,709,680					
NET TAXABLE VALUATIONS	198,308,400					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	9,915,420					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	-					
AMOUNT UNDER DEBT LIMIT	\$ 9,915,420					

N/A = DATA NOT AVAILABLE

County of Coffee

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 14,659,473	\$ 9,490,876	\$ -	\$ -	\$ 9,984,485	\$ 122,654	\$ -	\$ 34,257,488	\$ 34,662,676
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, WARRANTS, AND LEASES	4,200,000	2,294,609						6,494,609	1,067,555
PROCEEDS FROM SALE OF ASSETS		2,476,434			518,027			2,994,461	474,847
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,859,473	14,261,919	-	-	10,502,512	122,654	-	43,746,558	36,205,078
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	17,236,041	12,466,445			10,885,658	25,511		40,613,655	34,665,671
DEBT SERVICE	1,160,255	1,597,725	432,963		1,545,305			4,736,248	3,506,695
TOTAL EXPENDITURES	\$ 18,396,296	\$ 14,064,170	\$ 432,963	\$ -	\$ 12,430,963	\$ 25,511	\$ -	\$ 45,349,903	\$ 38,172,366

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANT 2012 NOTES PAYABLE						\$ 1,223,734 11,507,893	12,731,627	
SPECIAL REVENUE FUNDS								
NOTES PAYABLE						1,356,484	1,356,484	
PROPRIETARY FUNDS								
LOAN						4,660,332	4,660,332	
TOTAL INDEBTEDNESS								\$ 18,748,443

County of Coffee

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 37,048,360	STATE:		CASH-OTHER THAN		
REAL PROPERTY CLASS II	263,480,520	GENERAL	2.50	SINKING FUND	\$ 5,892,894	\$ 9,313,166
PERSONAL PROPERTY CLASS II	71,450,560	SOLDIER	1.00	INVESTMENTS	155,061	155,055
CLASS III - CURRENT USE	19,432,120	SCHOOL	3.00	RECEIVABLES	2,263,558	3,135,818
OTHER CLASS III	315,437,200			INVENTORY	147,698	98,216
PENALTIES	1,738,380	COUNTY:		TOTALS	<u>\$ 8,459,211</u>	<u>\$ 12,702,255</u>
SUPPLEMENT	1,701,620	GENERAL	7.00			
LITIGATIONS	34,180	ROAD AND BRIDGE	3.50			
INSOLVENTS	89,280	SCHOOL:				
ERRORS-NET	(2,379,900)	COUNTY-WIDE	5.00			
SUB-TOTAL	<u>708,032,320</u>	DISTRICT 1	12.00			
MOTOR VEHICLES	<u>136,754,704</u>	DISTRICT 48	11.00			
		DISTRICT E	11.00			
GROSS TAXES ASSESSED	<u>844,787,024</u>					
		TOTAL TAX RATES			<u>56.00</u>	
LESS:						
EXEMPTIONS:						
ABATEMENTS	31,141,320					
HOMESTEAD	16,206,980					
ACT #48	56,130,540					
ACT #91	5,489,940					
OTHER	27,507,860					
TOTAL EXEMPTIONS	<u>136,476,640</u>					
NET TAXABLE VALUATIONS	<u>708,310,384</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	35,415,519					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>18,748,443</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 16,667,076</u>					

County of Colbert

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 14,650,813	\$ 10,608,940	\$ 886,622	\$ -	\$ 6,228,751	\$ 635,519	\$ -	\$ 33,010,645	\$ 31,166,918
TOTAL REVENUES	14,650,813	10,608,940	886,622	-	6,228,751	635,519	-	33,010,645	31,166,918
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	14,548,436	18,447,076		413,579	8,300,194	652,283	-	42,361,568	29,548,325
DEBT SERVICE		25,578	2,602,245					2,627,823	2,547,323
TOTAL EXPENDITURES	\$ 14,548,436	\$ 18,472,654	\$ 2,602,245	\$ 413,579	\$ 8,300,194	\$ 652,283	\$ -	\$ 44,989,391	\$ 32,095,648

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANT - 2021			3.00%	10/19/2021	10/01/2051	\$ 18,955,000		
TAX EXEMPT LEASE/PURCHASE AGREEMENT 2016			2.35%	04/22/2016	01/22/2032	1,310,449	20,265,449	
SPECIAL REVENUE FUNDS								
2022 GENERAL OBLIGATION WARRANT - 2022 (ROAD)			2.790%	08/01/2022	08/01/2027	373,166		
ROAD DEPARTMENT REVENUE WARRANTS - 2023			3.490%	08/31/2023	11/01/2027	4,500,000	4,873,166	
PROPRIETARY FUNDS								
GENERAL OBLIGATION WARRANTS - 2020 (WATER)			2.200%	09/15/2020	08/15/2041	465,000		
GENERAL OBLIGATION WARRANTS - 2022 (WATER)			2.200%	04/01/2022	08/15/2043	505,000	970,000	
TOTAL INDEBTEDNESS								\$ 26,108,615

County of Colbert

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 19,551,560	STATE:		CASH	\$ 44,307,369	\$ 48,364,239
AIRLINES AND RAILROADS	16,183,560	GENERAL	2.50	INVESTMENTS	498,572	496,024
REAL PROPERTY CLASS II	531,413,600	SOLDIER	1.00	TOTALS	<u>\$ 44,805,941</u>	<u>\$ 48,860,263</u>
PERSONAL PROPERTY CLASS II	293,559,700	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	10,812,200			6.50		
OTHER CLASS III	402,223,120	COUNTY:				
PENALTIES	1,234,940	GENERAL	6.50			
SUPPLEMENT	22,769,960	ROAD AND BRIDGE	2.00			
ERRORS-NET	<u>(23,238,060)</u>	SCHOOL:				
SUB-TOTAL	1,274,510,580	COUNTY-WIDE	4.00			
MOTOR VEHICLES	<u>139,934,458</u>	DISTRICT	<u>11.00</u>	23.50		
GROSS TAXES ASSESSED	<u>1,414,445,038</u>	TOTAL TAX RATES		<u>30.00</u>		
LESS:						
EXEMPTIONS:						
ABATEMENTS	83,636,600					
HOMESTEAD	16,606,660					
ACT #48	67,644,200					
ACT #91	4,958,040					
OTHER EXEMPTIONS	<u>205,411,820</u>					
TOTAL EXEMPTIONS	<u>378,257,320</u>					
NET TAXABLE VALUATIONS	<u>1,036,187,718</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	51,809,386					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>26,108,615</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 25,700,771</u>					

County of Conecuh

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 8,453,750	\$ 3,947,502	\$ 59,362	\$ -	\$ -	\$ 18,858	\$ -	\$ 12,479,472	\$ 12,119,894
TOTAL REVENUES	8,453,750	3,947,502	59,362	-	-	18,858	-	12,479,472	12,119,894
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	7,121,326	3,729,959				3,694		10,854,979	9,713,246
DEBT SERVICE	36,198	54,341	1,142,281					1,232,820	1,230,214
TOTAL EXPENDITURES	\$ 7,157,524	\$ 3,784,300	\$ 1,142,281	\$ -	\$ -	\$ 3,694	\$ -	\$ 12,087,799	\$ 10,943,460

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
SERIES 2014 GENERAL OBLIGATION WARRANTS			3.35%		03/01/2029	\$ 960,000		
SERIES 2015-A GENERAL OBLIGATION WARRANTS			1.50%		01/01/2036	1,405,000		
SERIES 2015-B GENERAL OBLIGATION WARRANTS			1.60%		09/01/2036	1,145,000		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2012			3.00%		03/01/2027	960,000		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2015 B			3.00%		03/01/2036	5,720,000	10,190,000	
TOTAL INDEBTEDNESS								\$ 10,190,000

County of Conecuh

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 14,325,020	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 8,362,273	\$ 7,369,084
AIRLINE AND RAILROAD PROPERTY	7,523,580	GENERAL	2.50	CASH WITH FISCAL AGENT	1,482,666	1,484,501
REAL PROPERTY CLASS II	82,905,740	SOLDIER	1.00	INVESTMENTS	1,493,930	2,961,541
PERSONAL PROPERTY CLASS II	31,284,720	SCHOOL	3.00	TOTALS	<u>\$ 11,338,869</u>	<u>\$ 11,815,126</u>
CURRENT USE CLASS III	29,460,620					
OTHER CLASS III	49,397,640	COUNTY:				
PENALTIES	136,560	GENERAL	8.00			
SUPPLEMENTS	759,580	ROAD AND BRIDGE	7.00			
LESS: ERRORS	<u>(2,216,380)</u>	FIRE TAX	3.00			
SUB-TOTAL	213,577,080	SCHOOL:				
MOTOR VEHICLES	<u>26,530,460</u>	DISTRICT	9.50			
		DISTRICT - CA778	0.50			
GROSS TAXES ASSESSED	<u>240,107,540</u>					
		TOTAL TAX RATES				
LESS:						
EXEMPTIONS:						
HOMESTEAD	15,559,600					
ABATEMENTS	6,978,400					
OTHER	31,146,980					
LESS: ERRORS ON EXEMPTIONS	<u>(190,540)</u>					
TOTAL EXEMPTIONS	<u>53,494,440</u>					
NET TAXABLE VALUATIONS	<u>186,613,100</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	9,330,655					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>3,510,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 5,820,655</u>					

County of Coosa

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Special Assessment	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects					September 30, 2024	September 30, 2023
REVENUES	\$ 4,272,503	\$ 3,305,226	\$ -	\$ 249,696	\$ -	\$ -	\$ -	\$ 392,435	\$ 8,219,860	\$ 7,979,462
TOTAL REVENUES	4,272,503	3,305,226	-	249,696	-	-	-	392,435	8,219,860	7,979,462
EXPENDITURES										
CURRENT AND CAPITAL OUTLAY	3,068,715	3,260,025		97,077				123,831	6,549,648	6,886,231
DEBT SERVICE	128,373								128,373	429,282
TOTAL EXPENDITURES	\$ 3,197,088	\$ 3,260,025	\$ -	\$ 97,077	\$ -	\$ -	\$ -	\$ 123,831	\$ 6,678,021	\$ 7,315,513

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM DEBT								
ARRA GENERAL OBLIGATION WARRANTS 2010A						\$ 92,212		
NOTES FROM DIRECT BORROWING						765,433	857,645	
								\$ 857,645
TOTAL INDEBTEDNESS								

County of Coosa

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 66,159,320	STATE:		CASH AND CASH EQUIVALENTS	\$ 17,726,261	N/A
REAL PROPERTY - CLASS II	59,051,680	GENERAL	2.50	TOTALS	\$ 17,726,261	N/A
PERSONAL PROPERTY - CLASS II	10,754,420	SOLDIER	1.00			
CLASS III - CURRENT USE	16,937,240	SCHOOL	3.00	6.50		
CLASS III - REAL PROPERTY	88,194,500					
PENALTIES	20,980	COUNTY:				
SUPPLEMENTS	727,480	GENERAL	5.00			
ERRORS	(1,114,420)	ROAD AND BRIDGE	2.50			
SUB-TOTAL	240,731,200	SCHOOL:				
MOTOR VEHICLES	-	COUNTY-WIDE	4.00			
		DISTRICT	8.00	19.50		
GROSS TAXES ASSESSED	240,731,200	TOTAL TAX RATES		26.00		
LESS:						
EXEMPTIONS:						
HOMESTEAD	15,888,440					
ABATEMENTS	1,268,960					
OTHER	17,443,420					
TOTAL EXEMPTIONS	34,600,820					
NET TAXABLE VALUATIONS	206,130,380					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,306,519					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	765,433					
AMOUNT UNDER DEBT LIMIT	\$ 9,541,086					

N/A = DATA NOT AVAILABLE

County of Covington

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 11,029,793	\$ 10,390,188	\$ 28,755	\$ 14	\$ 21,234	\$ -	\$ -	\$ 21,469,984	\$ 21,343,222
OTHER FINANCING SOURCES									
PROCEEDS FROM SALE OF ASSETS	25,116	1,444,122						1,469,238	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,054,909	11,834,310	28,755	14	21,234	-	-	22,939,222	21,343,222
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	10,987,503	12,007,598			5,559			23,000,660	22,596,597
DEBT SERVICE			1,441,218					1,441,218	1,439,510
TOTAL EXPENDITURES	\$ 10,987,503	\$ 12,007,598	\$ 1,441,218	\$ -	\$ 5,559	\$ -	\$ -	\$ 24,441,878	\$ 24,036,107

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
2012 GENERAL OBLIGATION WARRANTS			2.50% - 3.25%	09/01/2012	06/01/2035	\$ 5,125,000		
2015 GENERAL OBLIGATION WARRANTS			1.60% - 4.00%	09/01/2015	06/01/2030	2,645,000	7,770,000	
TOTAL INDEBTEDNESS								\$ 7,770,000

County of Covington

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 85,126,540	STATE:		CASH-OTHER THAN DEBT SERVICE	\$ 10,062,426	\$ 10,816,846
AIRLINE AND RAILROAD PROPERTY	389,380	GENERAL	2.50	CASH-DEBT SERVICE FUNDS	371,889	726,876
REAL PROPERTY CLASS II	197,727,540	SOLDIER	1.00	RECEIVABLES	1,561,664	728,724
PERSONAL PROPERTY CLASS II	63,448,720	SCHOOL	3.00	TOTALS	<u>\$ 11,995,979</u>	<u>\$ 12,272,446</u>
CLASS III - CURRENT USE	27,163,120					
OTHER CLASS III	191,595,580	COUNTY:				
PENALTIES	257,400	GENERAL	5.00			
SUPPLEMENTS	553,900	ROAD AND BRIDGE	2.50			
ESCAPES	93,065	SPECIAL FIRE TAX	3.00			
INSOLVENTS	284,660	SCHOOL:				
LESS: ERRORS	<u>(1,244,200)</u>	COUNTY-WIDE	4.00			
SUB-TOTAL	565,395,705	SPECIAL DISTRICT	3.00			
MOTOR VEHICLES	<u>95,070,154</u>	AMENDMENT 778	3.00			
			20.50			
GROSS TAXES ASSESSED	<u>660,465,859</u>	TOTAL TAX RATES	<u>27.00</u>			
LESS:						
EXEMPTIONS:						
HOMESTEAD	51,005,340					
ABATEMENTS	17,259,860					
OTHER	13,411,400					
LESS: ERRORS ON EXEMPTIONS	<u>(349,320)</u>					
TOTAL EXEMPTIONS	<u>81,327,280</u>					
NET TAXABLE VALUATIONS	<u>579,138,579</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	28,956,929					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,770,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 21,186,929</u>					

County of Crenshaw

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 4,894,540	\$ 6,679,961	\$ 18,642	\$ -	\$ -	\$ 49	\$ -	\$ 11,593,192	\$ 11,091,944
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS								-	(732,740)
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,894,540	6,679,961	18,642	-	-	49	-	11,593,192	10,359,204
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	4,065,744	14,510,166						18,575,910	9,394,493
DEBT SERVICE	3,728	423,033	1,062,066					1,488,827	1,729,647
TOTAL EXPENDITURES	\$ 4,069,472	\$ 14,933,199	\$ 1,062,066	\$ -	\$ -	\$ -	\$ -	\$ 20,064,737	\$ 11,124,140

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
SERIES 2013 WARRANTS			Varies		10/01/2039	\$ 1,990,000		
SERIES 2016A WARRANTS			Varies		10/01/2034	1,005,000		
SERIES 2022 WARRANTS			Varies		08/21/2052	14,320,000	17,315,000	
SPECIAL REVENUE FUNDS								
FINANCED PURCHASE AGREEMENTS			Varies		03/29/2026	1,734,806		
2021 SOS RESURFACING WARRANT			3.50%		06/01/2031	2,123,365		
2016 PBA FUNDING AGREEMENT			Varies		10/01/2031	1,160,000	5,018,171	
TOTAL INDEBTEDNESS								\$ 22,333,171

County of Crenshaw

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 14,793,940	STATE:		CASH	\$ 15,902,992	\$ 15,274,848
AIRLINES AND RAILROAD PROPERTY	35,100	GENERAL	2.50	INVESTMENTS	6,441,797	6,441,797
REAL PROPERTY CLASS II	66,902,280	SOLDIER	1.00	RECEIVABLES	1,585,410	1,139,485
PERSONAL PROPERTY CLASS II	66,269,740	SCHOOL	3.00	PREPAID ITEMS	156,995	161,246
CLASS III - CURRENT USE	19,055,440			TOTALS	<u>\$ 24,087,194</u>	<u>\$ 23,017,376</u>
OTHER CLASS III	58,212,780	COUNTY:				
PENALTIES	25,200	GENERAL	12.00			
SUPPLEMENTS	336,760	ROAD AND BRIDGE	4.50			
SUB-TOTAL	225,631,240	SCHOOL:				
MOTOR VEHICLES	4,491,495	COUNTY-WIDE	2.00			
		SPECIAL SCHOOL DISTRICT	8.00			
GROSS TAXES ASSESSED	230,122,735	HOSPITAL	5.00			
			31.50			
LESS:		TOTAL TAX RATES				
EXEMPTIONS:						
ABATEMENTS	42,483,720					
HOMESTEAD	15,099,160					
OTHER	13,733,020					
TOTAL EXEMPTIONS	71,315,900					
NET TAXABLE VALUATIONS	158,806,835					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	7,940,342					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	3,858,171					
AMOUNT UNDER DEBT LIMIT	\$ 4,082,171					

County of Cullman

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses -2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 36,432,571	\$ 21,548,228	\$ -	\$ -	\$ 11,306,529	\$ 602,384	\$ -	\$ 69,889,712	\$ 64,962,801
OTHER FINANCING SOURCES									
PROCEEDS FROM WARRANTS, SALE OF ASSETS, OTHER SOURCES	229,650.00	1,525,627.00			26,599	24,266.00		1,806,142	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,662,221	23,073,855	-	-	11,333,128	626,650	-	71,695,854	64,962,801
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	27,475,852	27,769,513			10,194,224	474,968		65,914,557	74,007,974
DEBT SERVICE			850,202		850,202			1,700,404	1,219,414
TOTAL EXPENDITURES	\$ 27,475,852	\$ 27,769,513	\$ 850,202	\$ -	\$ 11,044,426	\$ 474,968	\$ -	\$ 67,614,961	\$ 75,227,388

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2023

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
2023 G.O. WARRANTS			4.42%		09/14/2053	\$ 13,595,000	13,595,000	
PROPRIETARY FUNDS								
SERIES 2021-A WATER REVENUE WARRANTS			3.00%		06/01/2031	3,310,000		
SERIES 2021-B WATER REVENUE WARRANTS			1.86%		12/01/2031	3,580,000		
NOTES PAYABLE			1.90%	03/01/2020	08/01/2025	739,252	7,629,252	
TOTAL INDEBTEDNESS								\$ 21,224,252

County of Cullman

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 61,861,800	STATE:		CASH-OTHER THAN SINKING FUND	\$ 24,838,333	\$ 20,560,774
CLASS II	1,079,806,860	GENERAL	2.50	INVESTMENTS-REGULAR	3,543,296	3,502,761
CLASS III	672,886,140	SOLDIER	1.00	TOTALS	<u>\$ 28,381,629</u>	<u>\$ 24,063,535</u>
CURRENT USE	13,203,960	SCHOOL	<u>3.00</u>			
SUPPLEMENTS	7,969,320		6.50			
PENALTIES	3,425,280	COUNTY:				
ERRORS	(13,409,400)	GENERAL	7.00			
SUB-TOTAL	1,825,743,960	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>233,500,800</u>	SCHOOL:				
		COUNTY-WIDE	4.00			
GROSS TAXES ASSESSED	<u>2,059,244,760</u>	DISTRICT	6.00			
		CONSTITUTIONAL AMENDMENT 778	<u>3.00</u>			
LESS:			22.50			
EXEMPTIONS:		TOTAL TAX RATES	<u>29.00</u>			
HOMESTEAD, ACT #48, ACT #91	144,443,960					
ABATEMENT	88,770,160					
OTHER EXEMPT PROPERTY	241,155,620					
TOTAL EXEMPTIONS	<u>474,369,740</u>					
NET TAXABLE VALUATIONS	<u>1,584,875,020</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	79,243,751					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,629,252</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 71,614,499</u>					

NOTE: DOES NOT INCLUDE INTERFUND RECEIVABLE

County of Dale

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 9,113,196	\$ 8,748,372	\$ -	\$ -	\$ 1,362,279	\$ 39,308	\$ -	\$ 19,263,155	\$ 17,455,944
OTHER FINANCING SOURCES									
PROCEEDS FROM THE SALE OF PROPERTY	2,000							2,000	1,625
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,115,196	8,748,372	-	-	1,362,279	39,308	-	19,265,155	17,457,569
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	8,953,124	9,484,402			1,537,047	21,446		19,996,019	18,102,918
DEBT SERVICE		154,381	189,595					343,976	396,013
TOTAL EXPENDITURES	\$ 8,953,124	\$ 9,638,783	\$ 189,595	\$ -	\$ 1,537,047	\$ 21,446	\$ -	\$ 20,339,995	\$ 18,498,931

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
SPECIAL REVENUE FUNDS								
2014 GENERAL OBLIGATION WARRANTS						\$ 1,570,000		
2018 GENERAL OBLIGATION WARRANTS						847,697	2,417,697	
TOTAL INDEBTEDNESS								\$ 2,417,697

County of Dale

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 44,668,680	STATE:		CASH	\$ 19,083,105	\$ 11,810,226
AIRLINE AND RAILROAD CLASS II	12,174,560	GENERAL	2.50	INVESTMENTS	2,322,904	14,250,000
REAL PROPERTY CLASS II	219,063,100	SOLDIER	1.00	RECEIVABLES	1,303,556	480,635
PERSONAL PROPERTY CLASS II	98,511,960	SCHOOL	3.00	INVENTORIES	163,948	117,632
CLASS III - CURRENT USE	12,864,000		6.50	TOTALS	<u>\$ 22,873,513</u>	<u>\$ 26,658,493</u>
OTHER CLASS III	198,906,260	COUNTY:				
PENALTIES	126,060	GENERAL	7.00			
SUPPLEMENT	4,021,320	ROAD AND BRIDGE	3.50			
ERRORS - Net	(4,692,540)	SCHOOL:				
SUB-TOTAL	585,643,400	COUNTY-WIDE	5.00			
MOTOR VEHICLES	108,660,200	DISTRICT (*)				
		JAIL	0.50			
GROSS TAXES ASSESSED	694,303,600	HOSPITAL	3.00	19.00		
LESS:		TOTAL TAX RATES		25.50		
EXEMPTIONS:		(*) School District 1 - 5 mills				
ABATEMENTS	21,549,600	School District 41 - 4 mills				
HOMESTEAD	11,222,500	School District 63 - 5 mills				
ACT #48	35,346,900	School District 60 - 5 mills				
ACT #91	3,566,580	School District 48 - 4 mills				
OTHER	60,950,380					
TOTAL EXEMPTIONS	132,635,960					
NET TAXABLE VALUATIONS	561,667,640					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	28,083,382					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,417,697					
AMOUNT UNDER DEBT LIMIT	\$ 25,665,685					

County of Dallas
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 18,934,335	\$ 9,260,716	\$ -	\$ -	\$ 290,979	\$ 933,025	\$ -	\$ 29,419,055	\$ 37,194,806
TOTAL REVENUES	18,934,335	9,260,716	-	-	290,979	933,025	-	29,419,055	37,194,806
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	19,108,388	9,149,332		525,559	446,898	960,510		30,190,687	29,475,698
DEBT SERVICE	148,917	872,700						1,021,617	887,020
TOTAL EXPENDITURES	\$ 19,257,305	\$ 10,022,032	\$ -	\$ 525,559	\$ 446,898	\$ 960,510	\$ -	\$ 31,212,304	\$ 30,362,718

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL OBLIGATION WARRANTS OF 2020A						\$ 1,580,000		
GENERAL OBLIGATION WARRANTS OF 2020B						2,730,000	4,310,000	
TOTAL INDEBTEDNESS								\$ 4,310,000

County of Dallas

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 87,313,260	STATE:		CASH AND CASH EQUIVALENTS	\$ 22,345,153	\$ 22,480,647
AIRLINES AND RAILROAD PROPERTY	5,968,000	GENERAL	2.50	RECEIVABLES	4,881,578	3,465,448
REAL PROPERTY CLASS II	199,104,320	SOLDIER	1.00	TOTAL	<u>\$ 27,226,731</u>	<u>\$ 25,946,095</u>
PERSONAL PROPERTY CLASS II	49,568,500	SCHOOL	<u>3.00</u>			
CLASS III (CURRENT USE)	24,542,860		6.50			
OTHER CLASS III	91,795,920	COUNTY:				
PENALTIES	<u>373,020</u>	GENERAL	8.50			
SUB-TOTAL	458,665,880	ROAD AND BRIDGE	4.00			
MOTOR VEHICLES	<u>63,645,532</u>	VOLUNTEER FIRE DEPT.	3.50			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>522,311,412</u>	COUNTY-WIDE	8.50			
		DISTRICT	<u>3.00</u>			
LESS:			27.50			
EXEMPTIONS:		TOTAL TAX RATES	<u>34.00</u>			
ABATEMENTS	4,594,660					
HOMESTEAD	45,237,540					
OTHER	<u>49,952,800</u>					
TOTAL EXEMPTIONS	<u>99,785,000</u>					
NET TAXABLE VALUATIONS	<u>422,526,412</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	21,126,321					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,310,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 16,816,321</u>					

County of DeKalb

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 18,897,707	\$ 10,606,156	\$ 22,878	\$ -	\$ -	\$ -	\$ 5,929,138	\$ 35,455,879	\$ 35,110,521
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.		3,214,483						3,214,483	3,170,878
PROCEEDS FROM SALE OF CAPITAL ASSETS	684,356	5,006,937					53,954	5,745,247	5,948,868
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,582,063	18,827,576	22,878	-	-	-	5,983,092	44,415,609	44,230,267
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	17,323,998	19,615,089					6,561,923	43,501,010	37,940,229
DEBT SERVICE	267,647	3,575,448	1,040,980					4,884,075	4,262,180
TOTAL EXPENDITURES	\$ 17,591,645	\$ 23,190,537	\$ 1,040,980	\$ -	\$ -	\$ -	\$ 6,561,923	\$ 48,385,085	\$ 42,202,409

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSACTIONS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
2021 ROAD/JAIL WARRANTS (*)						\$ 10,760,000		
NOTES FROM DIRECT BORROWINGS						3,214,483	13,974,483	
TOTAL INDEBTEDNESS								\$ 13,974,483

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of DeKalb

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 32,005,680	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 11,235,704	\$ 8,055,087
CLASS II AIRLINE AND RAILROAD PROPERTY	7,225,440	GENERAL	2.50	CASH-SINKING FUNDS	835,314	-
CLASS II REAL PROPERTY	423,446,760	SOLDIER	1.00	INVESTMENTS	7,707,700	12,050,122
CLASS II PERSONAL PROPERTY	104,063,480	SCHOOL	3.00	ACCOUNTS RECEIVABLE	2,447,934	2,154,250
CLASS III CURRENT USE	15,514,680			INVENTORIES	286,513	303,701
CLASS III OTHER	340,196,600	COUNTY:		PREPAID ITEMS	45,569	7,234
PENALTIES	380,180	GENERAL	5.00	TOTALS	<u>\$ 22,558,734</u>	<u>\$ 22,570,394</u>
SUPPLEMENTS	8,289,340	ROAD AND BRIDGE	2.50			
ESCAPES	113,960	SCHOOL:				
ERRORS	11,252,740	COUNTY-WIDE	4.00			
SUB-TOTAL	<u>942,488,860</u>	DISTRICT	3.00			
MOTOR VEHICLES	<u>150,782,700</u>	DISTRICT SPECIAL	7.50			
		FIRE PROTECTION	3.00			
GROSS TAXES ASSESSED	<u>1,093,271,560</u>	HOSPITAL	4.00			
			29.00			
LESS:		TOTAL TAX RATES	<u>35.50</u>			
EXEMPTIONS:						
HOMESTEAD	145,262,320					
ABATEMENTS	28,133,300					
OTHER	113,066,060					
TOTAL EXEMPTIONS	<u>286,461,680</u>					
NET TAXABLE VALUATIONS	<u>806,809,880</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	40,340,494					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,974,483</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 26,366,011</u>					

County of Elmore

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds (Discretionary)	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 21,526,256	\$ 65,147,642	\$ -	\$ -	\$ -	\$ 1,010	\$ 335,016	\$ 87,009,924	\$ 58,321,740
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS	112,765	1,484,433						1,597,198	1,934,400
PROCEEDS FROM DEBT ISSUANCE		1,947,842						1,947,842	1,481,845
TOTAL REVENUES	21,639,021	68,579,917	-	-	-	1,010	335,016	90,554,964	61,737,985
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	19,282,594	80,407,823						99,690,417	61,035,173
DEBT SERVICE		3,533,611						3,533,611	4,983,432
TOTAL EXPENDITURES	\$ 19,282,594	\$ 83,941,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,224,028	\$ 66,018,605

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS						\$ 43,970,000		
NOTES FROM DIRECT BORROWING						3,084,403	47,054,403	
TOTAL INDEBTEDNESS								\$ 47,054,403

County of Elmore

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 135,165,820	STATE:		CASH	\$ 13,100,754	\$ 9,487,792
AIRLINE AND RAILROAD PROPERTY	4,935,240	GENERAL	2.50	CASH WITH FISCAL AGENT	909,828	870,893
REAL PROPERTY CLASS II	638,782,820	SOLDIER	1.00	INVESTMENTS	9,388,934	26,110,504
PERSONAL PROPERTY	87,743,020	SCHOOL	3.00	RECEIVABLES	82,201,068	3,248,154
CURRENT USE CLASS III	12,491,060			PREPAIDS	3,653	3,393
OTHER CLASS III	722,586,500	COUNTY:		TOTALS	<u>\$ 105,604,237</u>	<u>\$ 39,720,736</u>
PENALTIES	1,953,980	GENERAL	5.00			
SUPPLEMENTS	30,842,340	ROAD AND BRIDGE	2.50			
ERRORS	(31,569,460)	SCHOOL:				
SUB-TOTAL	<u>1,602,931,320</u>	COUNTY-WIDE	4.00			
MOTOR VEHICLES	<u>214,016,616</u>	DISTRICT	12.00			
GROSS TAXES ASSESSED	<u>1,816,947,936</u>	HOSPITAL	1.00			
			24.50			
LESS:		TOTAL TAX RATES	<u>31.00</u>			
EXEMPTIONS:						
HOMESTEAD	124,681,120					
ABATEMENTS	4,934,580					
OTHER	<u>102,703,440</u>					
TOTAL EXEMPTIONS	<u>232,319,140</u>					
NET TAXABLE VALUATIONS	<u>1,584,628,796</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	79,231,440					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>47,054,403</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 32,177,037</u>					

County of Escambia

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 14,084,656	\$ 10,256,185	\$ -	\$ -	\$ 291,037	\$ -	\$ -	\$ 24,631,878	\$ 24,871,898
TOTAL REVENUES	14,084,656	10,256,185	-	-	291,037	-	-	24,631,878	24,871,898
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	11,843,988	15,660,641			8,307			27,512,936	21,682,349
DEBT SERVICE		172,035						172,035	-
TOTAL EXPENDITURES	\$ 11,843,988	\$ 15,832,676	\$ -	\$ -	\$ 8,307	\$ -	\$ -	\$ 27,684,971	\$ 21,682,349

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND							-	
TOTAL INDEBTEDNESS								\$ -

County of Escambia

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 56,263,120	STATE:		CASH	\$ 27,577,481	\$ 26,404,721
AIRLINE AND RAILROAD PROPERTY	16,310,720	GENERAL	2.50	INVESTMENTS	9,262,727	2,542,298
REAL PROPERTY CLASS II	213,804,900	SOLDIER	1.00	INVENTORY	241,912	220,784
PERSONAL PROPERTY CLASS II	162,498,160	SCHOOL	3.00	RECEIVABLES	2,942,543	1,943,797
CLASS III - CURRENT USE	32,165,520			TOTALS	<u>\$ 40,024,663</u>	<u>\$ 31,111,600</u>
OTHER CLASS III	157,023,580	COUNTY:				
PENALTIES	497,440	GENERAL	4.00			
SUPPLEMENTS, NET	2,541,700	ROAD AND BRIDGE	0.50			
INSOLVENTS	133,840	SCHOOL:				
SUB-TOTAL	641,238,980	COUNTY-WIDE	14.00			
MOTOR VEHICLES	78,080,570	SPECIAL DISTRICT	3.00			
		HOSPITAL	4.00			
GROSS TAXES ASSESSED	719,319,550	HEALTH	0.50			
		COURTHOUSE	2.50			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
HOMESTEADS	49,625,000					
ABATEMENTS	62,974,600					
OTHER	53,908,280					
TOTAL EXEMPTIONS	166,507,880					
NET TAXABLE VALUATIONS	552,811,670					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	27,640,584					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	-					
AMOUNT UNDER DEBT LIMIT	\$ 27,640,584					

County of Etowah

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 34,862,893	\$ 14,859,672	\$ 37,193	\$ 1,444,288	\$ -	\$ 778,432	\$ -	\$ 51,982,478	\$ 44,113,724
OTHER FINANCING SOURCES									
PROCEEDS FROM SALE OF CAPITAL ASSETS	1,217,445	224,680						1,442,125	1,541,698
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,080,338	15,084,352	37,193	1,444,288	-	778,432	-	53,424,603	45,655,422
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	30,513,400	14,726,312		1,992,634		687,102		47,919,448	40,646,151
DEBT SERVICE	201,191	335,735	2,243,373					2,780,299	3,273,776
TOTAL EXPENDITURES	\$ 30,714,591	\$ 15,062,047	\$ 2,243,373	\$ 1,992,634	\$ -	\$ 687,102	\$ -	\$ 50,699,747	\$ 43,919,927

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
2018-A GENERAL OBLIGATION WARRANTS (*)						\$ 8,645,000		
2018-B GENERAL OBLIGATION WARRANTS (*)						3,265,000		
2020 GENERAL OBLIGATION WARRANTS (*)						5,560,000		
LONG-TERM NOTES PAYABLE (*)						2,236,431	19,706,431	
TOTAL INDEBTEDNESS								\$ 19,706,431

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Etowah

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 77,160,140	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 48,264,836	\$ 48,589,478
CLASS II AIRLINE AND RAILROAD PROPERTY	4,650,560	GENERAL	2.50	CASH WITH FISCAL AGENT	730,984	1,210,064
CLASS II REAL PROPERTY	732,897,020	SOLDIER	1.00	RECEIVABLES AND DUE FROM OTHER		
CLASS II PERSONAL PROPERTY	134,444,720	SCHOOL	3.00	GOVERNMENTAL UNITS	6,240,512	4,271,739
CLASS III CURRENT USE	6,571,740			TOTAL	<u>\$ 55,236,332</u>	<u>\$ 54,071,281</u>
CLASS III REAL PROPERTY	567,149,120	COUNTY:				
PENALTIES	1,231,560	GENERAL	7.50			
SUPPLEMENTS	7,423,140.00	ROAD AND BRIDGE	4.00			
ESCAPES	163,080.00	SCHOOL:				
ERRORS	(23,253,440.00)	COUNTY-WIDE	6.00			
SUB-TOTAL	<u>1,508,437,640</u>	DISTRICT (*)	9.00			
MOTOR VEHICLES	<u>220,638,245</u>	FIRE TAX	3.00			
			29.50			
GROSS TAXES ASSESSED	<u>1,729,075,885</u>	TOTAL TAX RATES	<u>36.00</u>			
LESS:		(*) Attalla School District - 9.00				
EXEMPTIONS:		(*) Gadsden School District - 10.00				
HOMESTEAD	171,230,440	(*) County School District - 9.00				
ABATEMENTS	42,340,500					
OTHER	<u>192,792,740</u>					
TOTAL EXEMPTIONS	<u>406,363,680</u>					
NET TAXABLE VALUATIONS	<u>1,322,712,205</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	66,135,610					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>19,706,431</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 46,429,179</u>					

County of Fayette
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Government Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 5,377,914	\$ 4,548,960	\$ -	\$ -	\$ -	\$ 87,795	\$ -	\$ 10,014,669	\$ 10,000,287
TOTAL REVENUES	5,377,914	4,548,960	-	-	-	87,795	-	10,014,669	10,000,287
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,534,083	4,657,204		-		-		10,191,287	10,470,868
TOTAL EXPENDITURES	\$ 5,534,083	\$ 4,657,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,191,287	\$ 10,470,868

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL						\$ -	-	
TOTAL INDEBTEDNESS								\$ -

County of Fayette

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 19,768,160	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 4,890,708	\$ 8,645,731
AIRLINES AND RAILROAD PROPERTY	8,556,540	GENERAL	2.50	TOTALS	<u>\$ 4,890,708</u>	<u>\$ 8,645,731</u>
PERSONAL PROPERTY CLASS II	29,110,280	SOLDIER	1.00			
REAL PROPERTY CLASS II	76,416,640	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	17,570,900		6.50			
OTHER CLASS III	81,274,280	COUNTY:				
PENALTIES	<u>220</u>	GENERAL	5.00			
SUB-TOTAL	232,697,020	HEALTH	4.00			
MOTOR VEHICLES	<u>37,050,792</u>	ROAD AND BRIDGE	2.50			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>269,747,812</u>	DISTRICT CA 778	10.00			
		FIRE	<u>3.00</u>			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES	<u>24.50</u>			
ABATEMENTS	10,733,220					
HOMESTEAD	5,688,020		<u>31.00</u>			
ACT #48	15,827,720					
ACT #91	939,920					
OTHER	<u>18,488,520</u>					
TOTAL EXEMPTIONS	<u>51,677,400</u>					
NET TAXABLE VALUATIONS	<u>218,070,412</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,903,521					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u></u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 10,903,521</u>					

County of Franklin

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Government Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 9,602,242	\$ 6,465,378	\$ -	\$ 2,392,471	\$ 2,670,681	\$ 728,017	\$ -	\$ 21,858,789	\$ 20,791,874
TOTAL REVENUES	9,602,242	6,465,378	-	2,392,471	2,670,681	728,017	-	21,858,789	20,791,874
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	9,502,393	10,827,793		2,504,919	2,749,328	279,511		25,863,944	19,472,406
DEBT SERVICE	575,078	481,614			13,341			1,070,033	989,192
TOTAL EXPENDITURES	\$ 10,077,471	\$ 11,309,407	\$ -	\$ 2,504,919	\$ 2,762,669	\$ 279,511	\$ -	\$ 26,933,977	\$ 20,461,598

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANTS - 2021			1.990%	09/01/2021	08/01/2036	\$ 6,086,670	6,086,670	
SPECIAL REVENUE FUNDS								
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	3005590-30		4.110%	05/20/2024	05/20/2029	459,455		
PROMISSORY NOTE (VALLEY STATE BANK)	219177		4.040%	06/29/2023	07/01/2028	334,729		
PROMISSORY NOTE (VALLEY STATE BANK)	191221		3.400%	07/02/2019	07/02/2029	159,062		
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	10021569		3.050%	12/31/2019	12/30/2025	48,851		
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	30005590		2.150%	07/20/2021	08/15/2027	158,546		
PROMISSORY NOTE (VALLEY STATE BANK)	217212		3.630%	05/17/2023	05/17/2028	233,298	1,393,941	
PROPRIETARY FUND								
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	30005590-20		3.950%	12/08/2022	12/15/2027	221,444		
PROMISSORY NOTE (VALLEY STATE BANK)	196304		2.28%	07/06/2020	06/06/2025	56,358	277,802	
TOTAL INDEBTEDNESS								\$ 7,758,413

County of Franklin

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 23,143,120	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 10,587,615	\$ 14,829,319
AIRLINE AND RAILROAD	6,186,340	GENERAL	2.50	TOTALS	<u>\$ 10,587,615</u>	<u>\$ 14,829,319</u>
REAL PROPERTY CLASS II	145,643,100	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	39,664,860	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	13,531,800		6.50			
OTHER CLASS III	136,652,100	COUNTY:				
PENALTIES	50,260	GENERAL	11.70			
SUPPLEMENTS	4,710,020	ROAD AND BRIDGE	4.80			
ERRORS	<u>(6,309,420)</u>	SCHOOL:				
SUB-TOTAL	363,272,180	COUNTY-WIDE	5.50			
MOTOR VEHICLES	<u>64,838,200</u>	DISTRICT	<u>4.50</u>			
			26.50			
GROSS TAXES ASSESSED	<u>428,110,380</u>	TOTAL TAX RATES	<u>33.00</u>			
LESS:						
EXEMPTIONS:						
ABATEMENTS	19,044,129					
HOMESTEAD	9,402,000					
ACT #48	28,260,700					
ACT #91	1,678,200					
TOTAL EXEMPTIONS	<u>58,385,029</u>					
NET TAXABLE VALUATIONS	<u>369,725,351</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	18,486,268					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,758,415</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 10,727,853</u>					

County of Geneva

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 6,263,421	\$ 5,299,963	\$ 8,289	\$ 3,007,913	\$ 1,067,286	\$ 23,503	\$ -	\$ 15,670,375	\$ 15,584,465
OTHER FINANCING SOURCES									
PROCEEDS FROM SALE OF ASSETS	28,450	937,550			78,000			1,044,000	939,281
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,291,871	6,237,513	8,289	3,007,913	1,145,286	23,503	-	16,714,375	16,523,746
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,508,140	10,451,468		1,186,781	1,151,922	10,289		18,308,600	14,389,147
DEBT SERVICE	72,164	1,706,832	626,476	434,952	93,998			2,934,422	2,994,605
TOTAL EXPENDITURES	\$ 5,580,304	\$ 12,158,300	\$ 626,476	\$ 1,621,733	\$ 1,245,920	\$ 10,289	\$ -	\$ 21,243,022	\$ 17,383,752

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUNDS								
2020 GENERAL OBLIGATION WARRANTS			3.25%	02/27/2020	03/01/2025	\$ 10,600	10,600	
SPECIAL REVENUE FUNDS								
2016 GAS TAX ANTICIPATION WARRANTS			2.00% - 2.45%	12/01/2015	06/02/2026	475,000		
2020 GAS TAX ANTICIPATION WARRANTS			1.89%	3/31/2020	10/01/2030	1,843,086		
NOTES FROM DIRECT BORROWINGS			Various	Various	Various	1,795,732		
TOTAL SPECIAL REVENUE FUNDS							4,113,818	
CAPITAL PROJECTS FUNDS								
2018 JAIL CONSTRUCTION WARRANTS (FUNDING AGREEMENT)			2.97%	12/15/2017	11/01/2027	1,434,289	1,434,289	
ENTERPRISE FUND								
NOTES FROM DIRECT BORROWINGS			Various	Various	Various	207,484	207,484	
TOTAL INDEBTEDNESS								\$ 5,766,191

County of Geneva

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 23,857,220	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 14,717,923	\$ 16,548,134
AIRLINES AND RAILROADS	120	GENERAL	2.50	CASH-SINKING FUNDS	89,192	82,560
REAL PROPERTY CLASS II	98,171,400	SOLDIER	1.00	ACCOUNTS RECEIVABLE	324,173	796,479
PERSONAL PROPERTY CLASS II	17,221,040	SCHOOL	3.00	INVENTORY	491,491	210,606
CLASS III - CURRENT USE	17,132,100			TOTALS	<u>\$ 15,622,779</u>	<u>\$ 17,637,779</u>
OTHER CLASS III	107,136,420	COUNTY:				
PENALTIES	251,540	GENERAL	8.00			
SUPPLEMENT	726,900	ROAD AND BRIDGE	4.00			
LITIGATIONS	72,320	SCHOOL:				
INSOLVENTS	37,520	COUNTY-WIDE	8.00			
ERRORS-NET	(722,140)	SPECIAL DISTRICT	3.00			
SUB-TOTAL	<u>263,884,440</u>	HOSPITAL	2.60			
MOTOR VEHICLES	<u>58,496,069</u>					
		TOTAL TAX RATES	<u>32.10</u>			
GROSS TAXES ASSESSED	<u>322,380,509</u>					
LESS:						
EXEMPTIONS:						
HOMESTEAD	7,480,120					
ACT #48	25,452,660					
ACT #91	1,998,880					
ABATEMENTS	1,437,760					
OTHER	18,852,480					
TOTAL EXEMPTIONS	<u>55,221,900</u>					
NET TAXABLE VALUATIONS	<u>267,158,609</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	13,357,930					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,013,816</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,344,114</u>					

County of Greene

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 4,499,975	\$ 4,553,592	\$ 744,492	\$ 1,303,661	\$ 412,390	\$ -	\$ -	\$ 11,514,110	\$ 10,573,864
TOTAL REVENUES	4,499,975	4,553,592	744,492	1,303,661	412,390	-	-	11,514,110	10,573,864
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	3,651,716	4,587,382		1,039,777	386,745			9,665,620	21,762,829
DEBT SERVICE			294,492					294,492	672,721
TOTAL EXPENDITURES	\$ 3,651,716	\$ 4,587,382	\$ 294,492	\$ 1,039,777	\$ 386,745	\$ -	\$ -	\$ 9,960,112	\$ 22,435,550

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2007 GENERAL OBLIGATION WARRANTS						\$ 3,230,000	3,230,000	
TOTAL INDEBTEDNESS								\$ 3,230,000

County of Greene

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 92,484,340	STATE:		CASH AND INVESTMENTS	\$ 12,610,786	\$ 10,830,826
AIRLINE AND RAILROAD PROPERTY	6,870,310	GENERAL	2.50	TOTALS	<u>\$ 12,610,786</u>	<u>\$ 10,830,826</u>
REAL PROPERTY CLASS II	33,294,940	SOLDIER	1.00			
CLASS III - CURRENT USE	18,892,560	SCHOOL	<u>3.00</u>			
OTHER CLASS III	33,442,400			6.50		
CLASS II PERSONAL	12,185,680	COUNTY:				
PENALTIES	<u>16,040</u>	GENERAL	14.00			
SUB-TOTAL	197,186,270	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	<u>14,725,067</u>	SPECIAL SERVICES	4.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>211,911,337</u>	COUNTY-WIDE	8.00			
		DISTRICT	3.00			
LESS:		SPECIAL SCHOOL NEEDS	<u>6.00</u>	38.00		
EXEMPTIONS:		TOTAL TAX RATES		<u>44.50</u>		
ABATEMENT	1,061,060					
HOMESTEAD	1,618,640					
ACT #48	5,166,760					
ACT #91	<u>294,960</u>					
TOTAL EXEMPTIONS	<u>8,141,420</u>					
NET TAXABLE VALUATIONS	<u>203,769,917</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,188,496					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,230,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 6,958,496</u>					

County of Hale

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 3,182,646	\$ 5,069,340	\$ 424	\$ -	\$ 5,227	\$ 6,780	\$ -	\$ 8,264,417	\$ 9,437,381
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS		1,011,440						1,011,440	944,691
OTHER								-	7,052
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,182,646	6,080,780	424	-	5,227	6,780	-	9,275,857	10,389,124
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	3,817,492	4,268,712			45,223	20,774		8,152,201	10,474,112
DEBT SERVICE	160,054	109,788	171,534					441,376	254,316
TOTAL EXPENDITURES	\$ 3,977,546	\$ 4,378,500	\$ 171,534	\$ -	\$ 45,223	\$ 20,774	\$ -	\$ 8,593,577	\$ 10,728,428

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS-2000			4.50%	06/01/2000	09/30/2030	\$ 945,197		
NOTE PAYABLE - GASOLINE TAX FUND DUMP TRUCKS			3.53%	03/28/2024	03/28/2028	790,400		
NOTE PAYABLE - MOTOGRADERS			2.99%	08/20/2020	08/20/2026	132,783	1,868,380	
TOTAL INDEBTEDNESS								\$ 1,868,380

County of Hale

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 39,499,660	STATE:		CASH EXCEPT FOR SINKING FUNDS	\$ 6,787,788	\$ 6,503,340
REAL PROPERTY CLASS II	73,364,940	GENERAL	2.50	CASH WITH FISCAL AGENT	226,678	908,592
PERSONAL PROPERTY CLASS II	20,806,560	SOLDIER	1.00	RECEIVABLES		440,840
CURRENT USE - CLASS III	16,686,480	SCHOOL	3.00	TOTAL	<u>\$ 7,014,466</u>	<u>\$ 7,852,772</u>
OTHER - CLASS III	61,178,760					
PENALTIES	68,880	COUNTY:				
SUB-TOTAL	<u>211,605,280</u>	GENERAL	5.00			
MOTOR VEHICLES	<u>35,542,920</u>	ROAD AND BRIDGE	2.50			
		JAIL TAX	3.00			
GROSS TAXES ASSESSED	<u>247,148,200</u>	FIRE	2.00			
		SCHOOL:				
LESS:		COUNTY-WIDE	4.00			
EXEMPTIONS:		DISTRICT	3.00			
HOMESTEAD	4,807,680	SPECIAL	3.00			
ACT #48	7,220,800	HOSPITAL	4.00	26.50		
Act #91	489,740					
ABATEMENTS	2,322,040	TOTAL TAX RATES		<u>33.00</u>		
OTHER	<u>14,740,360</u>					
TOTAL EXEMPTIONS	<u>29,580,620</u>					
NET TAXABLE VALUATIONS	<u>217,567,580</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,878,379					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,868,380</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 9,009,999</u>					

County of Henry

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 5,515,603	\$ 5,976,730	\$ 640	\$ -	\$ 1,274,584	\$ 159,134	\$ -	\$ 12,926,691	\$ 12,545,407
OTHER FINANCING SOURCES									
PROCEEDS FROM THE SALE OF PROPERTY								-	1,070,599
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,515,603	5,976,730	640	-	1,274,584	159,134	-	12,926,691	13,617,493
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,788,227	5,519,092	93		1,288,566	199,230		12,795,208	13,495,608
DEBT SERVICE			427,936					427,936	429,890
TOTAL EXPENDITURES	\$ 5,788,227	\$ 5,519,092	\$ 428,029	\$ -	\$ 1,288,566	\$ 199,230	\$ -	\$ 13,223,144	\$ 13,925,498

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
SPECIAL REVENUE FUNDS								
SERIES 2021, STATE GASOLINE ANTICIPATION WARRANTS						\$ 2,730,764		
NOTES FROM DIRECT BORROWINGS						300,000	3,030,764	
TOTAL INDEBTEDNESS								\$ 3,030,764

County of Henry

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 18,863,080	STATE:		CASH	\$ 9,189,930	\$ 11,025,967
REAL PROPERTY CLASS II	89,532,820	GENERAL	2.50	INVESTMENTS	2,098,172	1,659,688
PERSONAL PROPERTY CLASS II	34,125,580	SOLDIER	1.00	RECEIVABLES	130,751	254,789
CLASS III - CURRENT USE	17,374,200	SCHOOL	3.00	TOTALS	<u>\$ 11,418,853</u>	<u>\$ 12,940,444</u>
OTHER CLASS III	110,217,360					
PENALTIES	50,808	COUNTY:				
SUPPLEMENTS	8,185,740	GENERAL	7.00			
CREDITS	8,454,040	ROAD AND BRIDGE	4.00			
SUB-TOTAL	<u>286,803,628</u>	SCHOOL:				
MOTOR VEHICLES	<u>53,355,826</u>	COUNTY-WIDE	9.00			
		SPECIAL DISTRICT	3.00			
GROSS TAXES ASSESSED	<u>340,159,454</u>	FIRE DISTRICTS	2.00			
		HOSPITAL	5.50			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
ABATEMENTS	13,023,500					
HOMESTEAD	6,017,200					
ACT #48	21,578,080					
ACT #91	1,784,860					
OTHER	<u>16,417,880</u>					
TOTAL EXEMPTIONS	<u>58,821,520</u>					
NET TAXABLE VALUATIONS	<u>281,337,934</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	14,066,897					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,030,764</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,036,133</u>					

County of Houston

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 34,655,595	\$ 26,163,291	\$ -	\$ -	\$ -	\$ 1,222,077	\$ -	\$ 62,040,963	\$ 57,305,934
TOTAL REVENUES	34,655,595	26,163,291	-	-	-	1,222,077	-	62,040,963	57,305,934
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	40,473,026	28,775,587				1,057,503		70,306,116	69,734,629
DEBT SERVICE			1,700,241					1,700,241	1,799,592
TOTAL EXPENDITURES	\$ 40,473,026	\$ 28,775,587	\$ 1,700,241	\$ -	\$ -	\$ 1,057,503	\$ -	\$ 72,006,357	\$ 71,534,221

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
SERIES 2015 GENERAL OBLIGATION WARRANTS			2.00% - 2.40%	02/18/2015	04/01/2028	\$ 1,310,000		
SERIES 2020A GENERAL OBLIGATION WARRANTS			3.00% - 4.00%	02/26/2020	02/01/2034	5,805,000		
SERIES 2020B GENERAL OBLIGATION WARRANTS			4.00%	02/26/2020	02/01/2030	3,520,000		
LEASE PURCHASE			Various	Various	Various	3,097,454		
DEBT GUARANTEED FOR HOUSTON COUNTY WATER AUTHORITY:								
SERIES 2013, 2014, AND 2016 BONDS PAYABLE			Various	Various	Various	3,124,195		
WARRANTS FROM DIRECT PLACEMENT			5.50%	11/29/2022	11/29/2037	1,851,324	18,707,973	
TOTAL INDEBTEDNESS								\$ 18,707,973

County of Houston

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 486,266,600	STATE:		CASH	\$ 29,528,688	\$ 31,478,814
AIRLINES AND RAILROADS	11,251,760	GENERAL	2.50	RECEIVABLES	5,560,033	8,125,903
REAL PROPERTY CLASS II	823,996,520	SOLDIER	1.00	PREPAID EXPENSES	229,069	394,984
PERSONAL PROPERTY CLASS II	144,063,020	SCHOOL	3.00	TOTALS	\$ 35,317,790	\$ 39,999,701
CLASS III - CURRENT USE	13,072,340					
OTHER CLASS III	534,508,560	COUNTY:				
PENALTIES	1,070,900	GENERAL	7.00			
SUPPLEMENTS	5,013,320	ROAD AND BRIDGE	3.50			
ESCAPES-NET	3,580	SCHOOL:				
CREDITS - NET	317,560	COUNTY-WIDE	6.50			
SUB-TOTAL	2,019,564,160	SPECIAL DISTRICT (1, 2, & 60)	5.50			
MOTOR VEHICLES	271,524,300	HOSPITAL	2.50			
			25.00			
GROSS TAXES ASSESSED	2,291,088,460	TOTAL TAX RATES				
			31.50			
LESS:						
EXEMPTIONS:						
ABATEMENTS	24,174,500					
HOMESTEAD	31,634,540					
ACT #48	67,251,080					
ACT #91	10,318,040					
OTHER	99,980,140					
TOTAL EXEMPTIONS	233,358,300					
NET TAXABLE VALUATIONS	2,057,730,160					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	102,886,508					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	18,707,973					
AMOUNT UNDER DEBT LIMIT	\$ 84,178,535					

County of Jackson

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 13,573,074	\$ 10,719,998	\$ 1,813	\$ 146,998	\$ 4,550,113	\$ 50,220,945	\$ -	\$ 79,212,941	\$ 27,455,492
OTHER FINANCING SOURCES									
PROCEEDS FROM LONG-TERM DEBT								-	5,153,146
SALE OF CAPITAL ASSETS	17,355	213,850	-	-	547,876	-	-	779,081	3,047,831
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,590,429	10,933,848	1,813	146,998	5,097,989	50,220,945	-	79,992,022	35,656,469
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	11,916,646	10,890,047		3,836,573.00	3,516,037	50,176,603		80,335,906	27,715,351
DEBT SERVICE		146,725	398,300		52,369			597,394	160,889
TOTAL EXPENDITURES	\$ 11,916,646	\$ 11,036,772	\$ 398,300	\$ 3,836,573	\$ 3,568,406	\$ 50,176,603	\$ -	\$ 80,933,300	\$ 27,876,240

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
2023-A LIMITED OBLIGATION REVENUE BONDS			5.0%	8/1/2023	8/1/2038	\$ 3,970,000		
NOTES PAYABLE			3.2%	8/10/2017	8/10/2027	1,409,193		
LEASES PAYABLE			VARIOUS	VARIOUS	VARIOUS	636,280	6,015,473	
TOTAL INDEBTEDNESS								\$ 6,015,473

County of Jackson

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 26,872,380	STATE:		CASH	\$ 25,657,556	\$ 30,204,086
CLASS II AIRLINE AND RAILROAD PROPERTY	15,949,120	GENERAL	2.50	RECEIVABLES	8,225,494	8,499,843
CLASS II REAL PROPERTY	400,871,600	SOLDIER	1.00	INVENTORIES	398,216	398,216
CLASS II PERSONAL PROPERTY	342,745,020	SCHOOL	3.00	TOTALS	<u>\$ 34,281,266</u>	<u>\$ 39,102,145</u>
CLASS III CURRENT USE	18,336,440					
CLASS III REAL PROPERTY	301,925,340	COUNTY:				
PENALTIES	924,420	GENERAL	5.00			
SUPPLEMENTS	2,946,880	ROAD AND BRIDGE	2.50			
ERRORS	(5,804,380)	SCHOOL:				
SUB-TOTAL	<u>1,104,766,820</u>	CA #778	10.00			
MOTOR VEHICLES	<u>117,516,360</u>	DISTRICT #3	3.00			
		HOSPITAL	4.00			
GROSS TAXES ASSESSED	<u>1,222,283,180</u>	FIRE	2.00			
			26.50			
LESS:		TOTAL TAX RATES				
EXEMPTIONS:			33.00			
HOMESTEAD	69,186,380					
ABATEMENTS	272,126,460					
OTHER	<u>146,729,300</u>					
TOTAL EXEMPTIONS	<u>488,042,140</u>					
NET TAXABLE VALUATIONS	<u>734,241,040</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	36,712,052					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>6,015,473</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 30,696,579</u>					

County of Jefferson

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 353,964,235	\$ 411,321,448	\$ 52,131,471	\$ 111,041,824	\$ 363,119,261	\$ -	\$ -	\$ 1,291,578,239	\$ 1,196,426,000
TOTAL REVENUES	353,964,235	411,321,448	52,131,471	111,041,824	363,119,261	-	-	1,291,578,239	1,196,426,000
DEBT ISSUANCE	-	-	-	-	2,435,829,554	-	-	2,435,829,554	-
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	354,408,154	406,948,539		69,916,858	239,016,146			1,070,289,697	977,756,513
DEBT SERVICE:									
PRINCIPAL (2), (3), (4)	2,544,395	191,173	35,560,000	5,791,308	2,335,177,281			2,379,264,157	50,123,008
INTEREST AND FISCAL CHARGES (2), (4)	823,577	11,487	18,294,264	488,333	241,930,116			261,547,777	173,843,257
TOTAL EXPENDITURES	\$ 357,776,126	\$ 407,151,199	\$ 53,854,264	\$ 76,196,499	\$ 2,816,123,543	\$ -	\$ -	\$ 3,711,101,631	\$ 1,201,722,778

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Amount Issued	Rate of Interest	Date of Issue	Maturity Date	Amount Outstanding	Fund Total	Grand Total
UNFUNDED INDEBTEDNESS							
LEASE OBLIGATIONS							
COUNTY LEASE OBLIGATIONS (5)	N/A	N/A	N/A	N/A	\$ 11,099,488		
GENERAL LONG-TERM DEBT							
2018-A G.O. REFUNDING WARRANTS	111,360,000	4.00%-5.00%	5/2018	4/2026	26,200,000		
BIRMINGHAM-JEFFERSON CIVIC CENTER (BJCC) 2018 FUNDING AGREEMENT	30,000,000	N/A	7/2018	7/2048	24,000,000		
BIRMINGHAM JEFFERSON- CIVIC CENTER(BJCC) 2023 FUNDING AGREEMENT	10,000,000	4.25%-5.25%	9/2023	5/2053	10,000,000	71,299,488	71,299,488
FUNDED INDEBTEDNESS							
LIMITED OBLIGATION SCHOOL WARRANTS							
2017 LIMITED OBLIGATION REFUNDING WARRANTS	338,925,000	3.00%-5.00%	7/2017	9/2042	259,010,000		
2022 LIMITED OBLIGATION WARRANTS (SERIES 2022-B ATIB BONDS)	66,335,000	4.125%-5.00%	7/2022	8/2042	62,380,000		
COOPER GREEN MERCY HEALTH SERVICES AUTHORITY FUNDING AGREEMENT	84,425,000	5.00%-5.25%	9/2022	9/2052	81,990,000	403,380,000	403,380,000
OTHER FUNDS (ENTERPRISE FUNDS)							
2024 SEWER REVENUE WARRANTS	2,242,675,000	5.00%-5.50%	1/2024	10/2053	2,235,600,000	2,235,600,000	2,235,600,000
TOTAL INDEBTEDNESS							\$ 2,710,279,488

OTHER INFORMATION

Unrestricted/Unreserved resources available as of 9/30/2024 to pay unfunded indebtedness (in thousands) \$ 197,694

- On January 31, 2024, the County fully refunded its outstanding Series 2013 Sewer Warrants with the proceeds of its \$2,242,675,000 Series 2024 Sewer Warrants issued on the same date. The Series 2024 Sewer Warrants were sold at an original issue premium for a total Debt Issuance amount of \$2,435,829,553.85.
- Debt Service Principal and Interest and Fiscal Charges include payments towards principal and interest on leases made during Fiscal Year 2024 as well as debt service on outstanding warrants and bonds.
- A principal payment in the amount of \$7,075,000 was made on October 1, 2024 in connection with the 2024 Sewer Revenue Warrants. The Amount Outstanding for such warrants reflects this payment. However, this amount is not reflected as a Debt Service Expenditure for the Proprietary Funds for Fiscal Year 2024 due to the County's accounting treatment of such funds.
- Principal Debt Service for Proprietary Funds includes \$1,714,141,522 of principal as well as \$606,056,861 of previously accrued and compounded interest paid as principal on the refunded Series 2013 Sewer Warrants. Interest and Fiscal Charges for Proprietary Funds includes \$104,159,769 of call premium and \$47,042,961 of accrued interest paid upon the redemption of the Series 2013 Warrants Sewer on January 31, 2024.
- County Lease Obligations includes all lease obligations outstanding as of September 30, 2024 (as required by GASB 87 and GASB 96). These leases are varied in term, maturity, and lease payment structure.

County of Jefferson

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES CLASS I	\$ 840,740,360	STATE:		CASH AND INVESTMENTS	\$ 1,128,057,442	\$ 1,117,490,323
AIRLINES AND RAILROADS	109,444,940	GENERAL	2.50	ACCOUNTS RECEIVABLE	342,452,015	316,509,402
REAL PROPERTY CLASS II	8,825,152,820	SOLDIER	1.00	TOTALS	<u>\$ 1,470,509,457</u>	<u>\$ 1,433,999,725</u>
PERSONAL PROPERTY CLASS II	1,528,264,320	SCHOOL	3.00			
CLASS III - CURRENT USE	11,534,500		6.50			
OTHER CLASS III	5,165,940,860	COUNTY:				
PENALTIES	8,582,540	GENERAL	5.60			
SUB-TOTAL	16,489,660,340	BRIDGE AND PUBLIC BUILDING	5.10			
MOTOR VEHICLES	1,413,977,920	ROAD	2.10			
		SEWER	0.70			
GROSS TAXES ASSESSED	17,903,638,260	SCHOOL:				
		COUNTY-WIDE	8.20			
		DISTRICT	21.90			
LESS:			43.60			
EXEMPTIONS:						
HOMESTEAD	873,017,580	TOTAL TAX RATES				
ABATEMENTS	405,078,940		50.10			
OTHER	2,074,885,320					
TOTAL EXEMPTIONS	3,352,981,840					
NET TAXABLE VALUATIONS	14,550,656,420					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	727,532,821					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	71,299,488					
AMOUNT UNDER DEBT LIMIT	\$ 656,233,333					

Note: Investments includes amounts held by fiscal agents and does not include investments held by the General Retirement System.

County of Lamar

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 4,362,133	\$ 4,732,717	\$ -	\$ 19,895	\$ 454,529	\$ 8,833	\$ -	\$ 9,578,107	\$ 9,082,404
TOTAL REVENUES	4,362,133	4,732,717	-	19,895	454,529	8,833	-	9,578,107	9,082,404
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	3,573,862	6,440,186		15,598	309,177	1,223		10,340,046	6,808,387
TOTAL EXPENDITURES	\$ 3,573,862	\$ 6,440,186	\$ -	\$ 15,598	\$ 309,177	\$ 1,223	\$ -	\$ 10,340,046	\$ 6,808,387

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
TAX EXEMPT GENERAL OBLIGATION WARRANTS - 2010			4.05%	12/01/2010	12/01/2025	\$ 250,000		
LONG-TERM NOTES PAYABLE			2.75%	10/25/2021	10/19/2026	111,627	361,627	
SPECIAL REVENUE FUND								
NOTES PAYABLE - GASOLINE TAX FUND - District #2			6.25%	09/11/2024	09/11/2031	183,584		
NOTES PAYABLE - GASOLINE TAX FUND - District #3			6.15%	02/21/2024	03/21/2027	231,235		
NOTES PAYABLE - GASOLINE TAX FUND - District #4			6.15%	02/21/2024	03/21/2027	231,235	646,054	
TOTAL INDEBTEDNESS								\$ 1,007,681

County of Lamar

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 17,960,060	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 18,683,279	\$ 16,307,925
AIRLINE AND RAILROAD PROPERTY	4,337,740	GENERAL	2.50	TOTALS	<u>\$ 18,683,279</u>	<u>\$ 16,307,925</u>
PERSONAL PROPERTY CLASS II	43,262,000	SOLDIER	1.00			
REAL PROPERTY CLASS II	56,823,460	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	17,849,580		6.50			
OTHER CLASS III	59,657,040	COUNTY:				
PENALTIES	<u>79,320</u>	GENERAL	10.00			
SUB-TOTAL	199,969,200	ROAD AND BRIDGE	5.00			
MOTOR VEHICLES	<u>28,460,952</u>	SCHOOL:				
		COUNTY-WIDE	4.00			
GROSS TAXES ASSESSED	<u>228,430,152</u>	DISTRICT	3.00			
		SPECIAL COUNTY-WIDE	<u>3.00</u>	25.00		
LESS:						
EXEMPTIONS:		TOTAL TAX RATES	<u>31.50</u>			
ABATEMENTS	32,099,080					
HOMESTEAD	8,507,000					
ACT #48	11,844,140					
ACT #91	1,827,800					
OTHER EXEMPTIONS	<u>11,435,580</u>					
TOTAL EXEMPTIONS	<u>65,713,600</u>					
NET TAXABLE VALUATIONS	<u>162,716,552</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,135,828					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>646,054</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 7,489,774</u>					

County of Lauderdale

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 23,567,139	\$ 39,734,769	\$ -	\$ -	\$ 6,577,063	\$ 181,564	\$ -	\$ 70,060,535	\$ 49,726,000
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS, PROCEEDS FROM DEBT, ETC.	(1,776,411)	1,903,894						127,483	339,054
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,790,728	41,638,663	-	-	6,577,063	181,564	-	70,188,018	50,065,054
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	15,251,581	38,733,215			7,832,512	222,761		62,040,069	48,830,327
TOTAL EXPENDITURES	\$ 15,251,581	\$ 38,733,215	\$ -	\$ -	\$ 7,832,512	\$ 222,761	\$ -	\$ 62,040,069	\$ 48,830,327

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
TOTAL INDEBTEDNESS						\$ -	\$ -	\$ -

County of Lauderdale

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 16,457,600	STATE:		CASH	\$ 45,127,914	\$ 53,022,655
AIRLINE AND RAILROAD	32,080	GENERAL	2.50	INVESTMENTS	21,631,436	17,863,766
REAL PROPERTY CLASS II	816,182,000	SOLDIER	1.00	TOTALS	<u>\$ 66,759,350</u>	<u>\$ 70,886,421</u>
PERSONAL PROPERTY CLASS II	126,190,120	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	12,569,500		6.50			
CLASS III - OTHER	720,120,200	COUNTY:				
PENALTIES	121,320	GENERAL	7.00			
SUPPLEMENTS/ERRORS (NET)	<u>1,657,443</u>	ROAD AND BRIDGE	3.50			
SUB-TOTAL	1,693,330,263	SCHOOL:				
MOTOR VEHICLES	<u>206,699,812</u>	COUNTY-WIDE	7.00			
		DISTRICT 1	11.00			
GROSS TAXES ASSESSED	<u>1,900,030,075</u>	DISTRICT 2	<u>11.00</u>	39.50		
LESS:		TOTAL TAX RATES		<u>46.00</u>		
EXEMPTIONS:		(*) DISTRICT 1 & 2 ONLY				
ABATEMENT	38,469,610					
HOMESTEAD	43,243,860					
ACT #48	128,398,320					
ACT #91	11,221,840					
OTHER	<u>151,909,700</u>					
TOTAL EXEMPTIONS	<u>373,243,330</u>					
NET TAXABLE VALUATIONS	<u>1,526,786,745</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	76,339,337					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>-</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 76,339,337</u>					

County of Lawrence

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 12,214,856	\$ 9,472,166	\$ -	\$ 1,058,251	\$ 3,562,834	\$ 22,197,450	\$ -	\$ 48,505,557	\$ 43,256,577
TOTAL REVENUES	12,214,856	9,472,166	-	1,058,251	3,562,834	22,197,450	-	48,505,557	43,256,577
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	10,228,492	7,299,848		4,874,480	3,624,262	22,177,242		48,204,324	41,508,900
DEBT SERVICE	1,056,166	132,166			224,273			1,412,605	1,152,931
TOTAL EXPENDITURES	\$ 11,284,658	\$ 7,432,014	\$ -	\$ 4,874,480	\$ 3,848,535	\$ 22,177,242	\$ -	\$ 49,616,929	\$ 42,661,831

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANTS	Series 2023		4.42%	9/20/2023	9/30/2047	\$ 15,190,000		
NOTES PAYABLE	6001236		2.73%	3/13/2021	3/12/2026	193,613		
NOTES PAYABLE - Solid Waste	6002963		5.90%	7/26/2023	7/26/2028	792,509	16,176,122	
TOTAL INDEBTEDNESS								\$ 16,176,122

County of Lawrence

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 20,669,620	STATE:		CASH	\$ 12,252,454	\$ 13,483,783
AIRLINE AND RAILROAD	3,155,160	GENERAL	2.50	INVESTMENTS	7,869,620	10,344,063
REAL PROPERTY CLASS II	87,363,420	SOLDIER	1.00	TOTALS	<u>\$ 20,122,074</u>	<u>\$ 23,827,846</u>
PERSONAL PROPERTY CLASS II	27,548,280	SCHOOL	<u>3.00</u>			
CURRENT USE	12,370,460		6.50			
OTHER CLASS III PROPERTY	188,459,040	COUNTY:				
PENALTIES	98,460	GENERAL	7.00			
SUPPLEMENTS	12,876,440	ROAD AND BRIDGE	2.50			
ERRORS	<u>(17,386,820)</u>	SCHOOL:				
SUB-TOTAL	335,154,060	COUNTY-WIDE	6.00			
MOTOR VEHICLES	<u>76,847,220</u>	DISTRICT	3.00			
		SPECIAL DISTRICT	1.00			
GROSS TAXES ASSESSED	<u>412,001,280</u>	HOSPITAL	<u>4.00</u>	23.50		
LESS:		TOTAL TAX RATES		<u>30.00</u>		
EXEMPTIONS:						
ABATEMENTS	21,478,720					
HOMESTEAD	8,858,040					
ACT #48	31,133,980					
ACT #91	1,844,640					
OTHER	<u>24,876,380</u>					
TOTAL EXEMPTIONS	<u>88,191,760</u>					
NET TAXABLE VALUATIONS	<u>323,809,520</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	16,190,476					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>16,176,122</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 14,354</u>					

County of Lee

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 55,815,175	\$ 28,179,964	\$ 728,504	\$ 129,918	\$ -	\$ 92,617	\$ -	\$ 84,946,178	\$ 69,562,705
OTHER FINANCING SOURCES									
PROCEEDS FROM SALE OF FIXED ASSETS	80,810	40,143						120,953	859,537
TOTAL REVENUES AND OTHER FINANCING SOURCES	55,895,985	28,220,107	728,504	129,918	-	92,617	-	85,067,131	70,422,242
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	40,590,514	26,022,889		8,397,072		174,511		75,184,986	62,348,934
DEBT SERVICE	308,352	538,621	2,931,225					3,778,198	3,791,430
TOTAL EXPENDITURES	\$ 40,898,866	\$ 26,561,510	\$ 2,931,225	\$ 8,397,072	\$ -	\$ 174,511	\$ -	\$ 78,963,184	\$ 66,140,364

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
SHORT-TERM PAYABLES						\$ 4,701,493	4,701,493	
LONG-TERM DEBT								
BANK NOTE SOUTHERN STATES - 2019			2.15%	09/01/2019	08/27/2026	576,652		
GENERAL OBLIGATION CAPITAL IMPROVEMENTS - 2018			3.36%	12/13/2018	08/01/2038	7,815,000		
GENERAL OBLIGATION ANNEX CONSTRUCTION LOAN- 2017			2.51%	06/01/2017	06/01/2032	3,660,851		
SERIES 2012-A GENERAL OBLIGATION REFINANCING BONDS			2.38%	05/15/2012	08/01/2025	1,260,000		
SERIES 2019-A GENERAL OBLIGATION WARRANTS			1.61%	09/12/2019	04/01/2030	2,800,000		
SERIES 2021 GENERAL OBLIGATION WARRANTS			4.15%	01/13/2021	08/01/2033	5,070,000		
BANCORP SOUTH EQUIPMENT LEASE - 2022			2.82%	06/14/2022	06/14/2027	742,995	21,925,498	
TOTAL INDEBTEDNESS								\$ 26,626,991

County of Lee

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 3,576,206,880	STATE:		CASH	\$ 66,779,713	\$ 66,399,318
SUPPLEMENT	22,909,990	GENERAL	2.50	CASH WITH FISCAL AGENT	625	472
ERRORS (NET)	<u>(25,328,203)</u>	SOLDIER	1.00	INVESTMENTS	5,262,574	2,422,680
SUB-TOTAL	3,573,788,667	SCHOOL	<u>3.00</u>	ACCOUNTS RECEIVABLE	2,780,313	14,010
MOTOR VEHICLES	<u>404,067,099</u>			INVENTORIES	702,808	692,490
		COUNTY:		TOTALS	<u>\$ 75,526,033</u>	<u>\$ 69,528,970</u>
GROSS TAXES ASSESSED	<u>3,977,855,766</u>	GENERAL	6.50			
LESS:		ROAD AND BRIDGE	3.00			
EXEMPTIONS:		SCHOOL:				
HOMESTEAD	99,086,320	COUNTY-WIDE	5.00			
ACT #48	194,051,660	DISTRICT	6.00			
ACT #91	117,175,260	SPECIAL	10.00			
ABATEMENTS	277,232,160	HOSPITAL	2.50			
OTHER	<u>175,117,240</u>	DEPENDENT CHILDREN	<u>1.50</u>			
TOTAL EXEMPTIONS	<u>862,662,640</u>					
		TOTAL TAX RATES	<u>41.00</u>			
NET TAXABLE VALUATIONS	<u>3,115,193,126</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	155,759,656					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>21,182,503</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 134,577,153</u>					

County of Limestone

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 29,256,960	\$ 38,327,770	\$ 2,171	\$ -	\$ 6,091,214	\$ 57,204	\$ -	\$ 73,735,319	\$ 56,714,523
OTHER FINANCING SOURCES/(USES)									
GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	2,855,564	214,932			(77,186)			2,993,310	2,704,638
PROCEEDS FROM LONG-TERM DEBT	2,419,000				833,851			3,252,851	2,875,177
TOTAL REVENUES AND OTHER FINANCING SOURCES	34,531,524	38,542,702	2,171	-	6,847,879	57,204	-	79,981,480	62,294,338
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	21,725,143	30,123,582			4,579,755	51,965		56,480,445	41,266,788
DEBT SERVICE			4,090,127		2,185,946			6,276,073	11,284,084
TOTAL EXPENDITURES	\$ 21,725,143	\$ 30,123,582	\$ 4,090,127	\$ -	\$ 6,765,701	\$ 51,965	\$ -	\$ 62,756,518	\$ 52,550,872

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Funds Total	Grand Total
GENERAL AND SPECIAL REVENUE FUNDS								
2009 G.O. WARRANTS PAYABLE						\$ 925,000		
2016 G.O. WARRANTS PAYABLE						320,000		
2014 G.O. WARRANTS PAYABLE						3,170,000		
2013 G.O. WARRANTS PAYABLE						1,200,000		
NOTES FROM DIRECT BORROWING						2,434,941	8,049,941	
PROPRIETARY FUNDS								
NOTES FROM DIRECT BORROWING						5,895,641	5,895,641	
TOTAL INDEBTEDNESS								\$ 13,945,582

County of Limestone

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 7,694,480	STATE:		CASH AND CASH EQUIVALENTS	\$ 71,537,751	\$ 63,237,832
AIRLINE AND RAILROAD	13,783,480	GENERAL	2.50	TOTALS	\$ 71,537,751	\$ 63,237,832
REAL PROPERTY CLASS II	1,119,437,620	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	562,339,740	SCHOOL	3.00	6.50		
CLASS III - CURRENT USE	11,786,380					
CLASS III - OTHER	1,180,788,060	COUNTY:				
PENALTIES	3,436,420	GENERAL	7.00			
SUPPLEMENTS	371,183,940	ROAD AND BRIDGE	3.50			
ESCAPES	684,700	SCHOOL:				
ERRORS	(418,297,540)	COUNTY-WIDE	5.50			
SUB-TOTAL	2,852,837,280	SPECIAL DISTRICT	3.00			
MOTOR VEHICLES	301,951,350	AMENDMENT 778	1.50			
		HOSPITAL	3.00	23.50		
GROSS TAXES ASSESSED	3,154,788,630					
		TOTAL TAX RATES	30.00			
LESS:						
EXEMPTIONS:						
ABATEMENT	655,297,820					
HOMESTEAD	39,136,380					
ACT #48	134,710,440					
ACT #91	10,862,480					
OTHER	160,492,040					
TOTAL EXEMPTIONS	1,000,499,160					
NET TAXABLE VALUATIONS	2,154,289,470					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	107,714,474					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	13,945,582					
AMOUNT UNDER DEBT LIMIT	\$ 93,768,892					

County of Lowndes

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 14,086,937
OTHER FINANCING SOURCES									
PROCEEDS FROM DEBT ISSUANCE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14,086,937
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14,580,180
DEBT SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22,698
TOTAL EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 14,602,878

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL OBLIGATION WARRANTS, SERIES 2009						N/A	N/A	
GENERAL OBLIGATION REFUNDING WARRANTS, SERIES 2021A (*)						N/A	N/A	
GENERAL OBLIGATION REFUNDING WARRANTS, SERIES 2021B						N/A	N/A	
GENERAL OBLIGATION WARRANTS, SERIES 2016						N/A	N/A	
LEASES						N/A	N/A	
TOTAL INDEBTEDNESS								N/A

(*) NOT CHARGEABLE AGAINST CONSTITUTIONAL DEBT LIMIT BASED ON SECTION 94.01,
CONSTITUTIONAL OF ALABAMA 1901

N/A = DATA NOT AVAILABLE

County of Lowndes

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills		Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	N/A	STATE:			CASH AND CASH EQUIVALENTS	N/A	\$ (2,114)
AIRLINES AND RAILROAD PROPERTY	N/A	GENERAL	2.50		RECEIVABLES	N/A	421,684
REAL PROPERTY CLASS II	N/A	SOLDIER	1.00		TOTALS	N/A	\$ 419,570
PERSONAL PROPERTY CLASS II	N/A	SCHOOL	3.00	6.50			
CLASS III - CURRENT USE	N/A						
CLASS III - OTHER	N/A	COUNTY:					
PENALTIES	N/A	GENERAL	16.70				
SUPPLEMENTS	N/A	ROAD AND BRIDGE	6.80				
SUB-TOTAL	N/A	SCHOOL:					
MOTOR VEHICLES	N/A	COUNTY-WIDE	9.00				
		DISTRICT	6.00	38.50			
GROSS TAXES ASSESSED	N/A						
		TOTAL TAX RATES		45.00			
LESS:							
EXEMPTIONS:							
HOMESTEAD	N/A						
ABATEMENTS	N/A						
OTHER EXEMPTIONS	N/A						
TOTAL EXEMPTIONS	N/A						
NET TAXABLE VALUATIONS	N/A						
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	N/A						
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	N/A						
AMOUNT UNDER DEBT LIMIT	N/A						

N/A = DATA NOT AVAILABLE

County of Macon
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DEBT SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LIABILITIES								
FUNDING AGREEMENT (JAIL)						N/A		
G. O. WARRANTS PAYABLE						N/A		
GAS TAX WARRANTS PAYABLE						N/A		
COMPENSATED ABSENCES						N/A	N/A	
TOTAL INDEBTEDNESS								N/A

N/A = DATA NOT AVAILABLE

County of Macon

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 214,681,000	STATE:		CASH (DEFICIT)	N/A	N/A
SUPPLEMENT	13,205,160	GENERAL	2.50	INVESTMENTS	N/A	N/A
ERRORS (NET)	(30,333,100)	SOLDIER	1.00	TOTALS	N/A	N/A
SUB-TOTAL	197,553,060	SCHOOL	3.00			
MOTOR VEHICLES	28,169,312					
GROSS TAXES ASSESSED	225,722,372	COUNTY:				
LESS:		GENERAL	5.00			
EXEMPTIONS:		ROAD AND BRIDGE	2.50			
HOMESTEAD	21,821,180	SCHOOL:				
ABATEMENTS	6,166,060	COUNTY-WIDE	14.00			
OTHER	5,891,500	DISTRICT	3.00			
TOTAL EXEMPTIONS	33,878,740	SPECIAL COUNTY-WIDE	15.00			
		SPECIAL COUNTY	5.00	44.50		
NET TAXABLE VALUATIONS	191,843,632	TOTAL TAX RATES		51.00		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	9,592,182					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	N/A					
AMOUNT UNDER DEBT LIMIT	\$ 9,592,182					

N/A = DATA NOT AVAILABLE

County of Madison

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 156,895,991	\$ 47,792,137	\$ 34,352	\$ 764,824	\$ 40,310,462	\$ 248,724	\$ -	\$ 246,046,490	\$ 222,495,735
OTHER FINANCING SOURCES/USES (NET)									
PROCEEDS FROM LOANS, SALE OF WARRANTS, LAND, ETC.	1,115,631	119,430			538,011			1,773,072	1,288,678
TOTAL REVENUES AND OTHER FINANCING SOURCES/USES (NET)	158,011,622	47,911,567	34,352	764,824	40,848,473	248,724	-	247,819,562	223,784,413
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	120,098,867	35,950,010		547,691	23,403,654	314,679		180,314,901	175,507,715
DEBT SERVICE	245,531		4,469,050		429,138			5,143,719	5,495,657
TOTAL EXPENDITURES	\$ 120,344,398	\$ 35,950,010	\$ 4,469,050	\$ 547,691	\$ 23,832,792	\$ 314,679	\$ -	\$ 185,458,620	\$ 181,003,372

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND						
GENERAL OBLIGATION WARRANTS-SERIES 2015	2%-5%			\$ 3,275,000		
GENERAL OBLIGATION WARRANTS - 2011	3.48%			936,344		
GENERAL OBLIGATION WARRANTS - 2019-B	1.75%-5%	10/18/2021	9/1/2039	19,975,000		
GENERAL OBLIGATION WARRANTS - 2019-C	3%-5%	10/18/2021	9/1/2029	9,000,000		
GENERAL OBLIGATION WARRANTS - 2021	1.81%	3/31/2021	3/30/2031	952,000	34,138,344	
PROPRIETARY FUNDS						
SERIES 2018 WATER REVENUE WARRANTS	2.30%	4/25/2018	7/1/2033	10,870,000	10,870,000	
TOTAL INDEBTEDNESS						\$45,008,344

County of Madison

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 29,835,780	STATE:		CASH AND INVESTMENTS	\$ 372,372,252	\$ 306,821,651
AIRLINE AND RAILROAD	9,871,480	GENERAL	2.50	TOTAL	<u>\$ 372,372,252</u>	<u>\$ 306,821,651</u>
REAL PROPERTY CLASS II	4,516,433,700	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	1,134,935,120	SCHOOL	<u>3.00</u>	6.50		
CLASS III - CURRENT USE	10,966,340					
OTHER CLASS III	3,246,849,240	COUNTY:				
PENALTIES	22,098,920	GENERAL	7.00			
ESCAPES	6,223,900	ROAD AND BRIDGE	4.00			
SUPPLEMENTS	140,188,880	SCHOOL:				
ERRORS	(201,067,440)	COUNTY-WIDE	5.50			
SUB-TOTAL	<u>8,916,335,920</u>	SCHOOL DISTRICT #1	4.00			
MOTOR VEHICLES	<u>1,037,663,350</u>	SCHOOL DISTRICT #1	<u>6.50</u>	27.00		
GROSS TAXES ASSESSED	<u>9,953,999,270</u>	TOTAL TAX RATES	<u>33.50</u>			
LESS:						
EXEMPTIONS:						
INDUSTRIAL ABATEMENT	661,818,400					
HOMESTEAD	145,920,320					
ACT #48	255,536,240					
ACT #91	37,461,760					
OTHER	<u>478,651,700</u>					
TOTAL EXEMPTIONS	<u>1,579,388,420</u>					
NET TAXABLE VALUATIONS	<u>8,374,610,850</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	418,730,543					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>45,008,344</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 373,722,199</u>					

County of Marengo

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Government Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES									
REVENUES	\$ 6,849,092	\$ 8,607,683	\$ 382,177	\$ 76,412	\$ -	\$ -	\$ -	\$ 15,915,364	\$ 14,802,494
TOTAL REVENUES	6,849,092	8,607,683	382,177	76,412	-	-	-	15,915,364	14,802,494
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,268,942	7,072,458	130,324	87,649				12,559,373	19,355,044
DEBT SERVICE			1,828,891					1,828,891	1,824,825
TOTAL EXPENDITURES	\$ 5,268,942	\$ 7,072,458	\$ 1,959,215	\$ 87,649	\$ -	\$ -	\$ -	\$ 14,388,264	\$ 21,179,869

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
2018-A GENERAL OBLIGATION SERIES WARRANTS (*)			2.00-3.00%	2018	2027	\$ 1,435,000		
2018-B GENERAL OBLIGATION SERIES WARRANTS			2.75-4.00%	2018	2029	1,135,000		
2020 GENERAL OBLIGATION SERIES WARRANTS			2.00-4.00%	2020	2049	14,950,000		
2021 GENERAL OBLIGATION SERIES WARRANTS (*)			2.00%	2021	2036	2,160,000		
Note Payable (*)			4.09%		2027	302,648		
Bank Loan (Hospital)			3.95%		2028	5,852,419	25,835,067	
TOTAL INDEBTEDNESS								\$ 25,835,067

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Marengo

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 70,153,200	STATE:		CASH EXCEPT FOR SINKING FUNDS	\$ 18,053,529	\$ 16,018,799
AIRLINES AND RAILROADS	6,204,190	GENERAL	2.50	INVESTMENTS EXCEPT FOR SINKING FUNDS	139,454	358,279
REAL PROPERTY CLASS II	89,469,960	SOLDIER	1.00	ACCOUNTS RECEIVABLE	1,350,570	307,469
PERSONAL PROPERTY CLASS II	154,590,100	SCHOOL	3.00	TOTAL	<u>\$ 19,543,553</u>	<u>\$ 16,684,547</u>
CURRENT USE - CLASS III	30,235,640					
OTHER - CLASS III	87,927,360	COUNTY:				
PENALTIES	4,940	GENERAL	8.00			
SUB-TOTAL	<u>438,585,390</u>	ROAD AND BRIDGE	4.00			
MOTOR VEHICLES	<u>53,722,680</u>	FIRE	2.00			
		HOSPITAL	4.00			
GROSS TAXES ASSESSED	<u>492,308,070</u>	SCHOOL:				
		COUNTY-WIDE	5.00			
LESS:		DISTRICT	3.00			
EXEMPTIONS:		SPECIAL	2.00	28.00		
HOMESTEAD	30,324,040					
ABATEMENTS	61,113,140	TOTAL TAX RATES		<u>34.50</u>		
INDUSTRIAL	366,000					
OTHER	5,716,820					
TOTAL EXEMPTIONS	<u>97,520,000</u>					
NET TAXABLE VALUATIONS	<u>394,788,070</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	19,739,404					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>3,897,648</u>					
AMOUNT OVER DEBT LIMIT	<u>\$ 15,841,756</u>					

County of Marion

Financial Statements of Revenues, Expenditures and and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 8,398,690	\$ 10,201,698	\$ -	\$ 7,753,215	\$ 2,010,569	\$ 1,089,293	\$ -	\$ 29,453,465	\$ 13,116,368
OTHER FINANCING SOURCES (USES)									
PROCEEDS FROM DEBT ISSUED								-	13,286,226
TOTAL REVENUES	8,398,690	10,201,698	-	7,753,215	2,010,569	1,089,293	-	29,453,465	26,402,594
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	8,102,426	8,091,441		8,224,888	2,065,078	731,445		27,215,278	24,681,506
DEBT SERVICE	953,945			353,618				1,307,563	282,372
TOTAL EXPENDITURES	\$ 9,056,371	\$ 8,091,441	\$ -	\$ 8,578,506	\$ 2,065,078	\$ 731,445	\$ -	\$ 28,522,841	\$ 24,963,878

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
SPECIAL REVENUE FUND								
Jail Bond		GO Warrant	3.00%	01/04/2023	01/01/2053	\$ 13,133,122		
PeoplesTrust-D2 Equipment		GO Warrant	2.42%	04/06/2020	04/15/2026	180,000	13,313,122	
TOTAL INDEBTEDNESS								\$ 13,313,122

County of Marion

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 32,229,080	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 12,447,008	\$ 18,222,821
AIRLINE AND RAILROAD	6,078,240	GENERAL	2.50	INVESTMENTS	1,939,722	7,847,620
REAL PROPERTY CLASS II	152,555,280	SOLDIER	1.00	TOTALS	<u>\$ 14,386,730</u>	<u>\$ 26,070,441</u>
PERSONAL PROPERTY CLASS II	42,713,060	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	14,101,420		6.50			
OTHER CLASS III	130,593,500	COUNTY:				
PENALTIES	64,300	GENERAL	5.00			
SUPPLEMENTS	4,302,900	ROAD AND BRIDGE	2.50			
ERRORS	<u>(8,235,540)</u>	FIRE	3.00			
SUB-TOTAL	374,402,240	SCHOOL:				
MOTOR VEHICLES	<u>51,892,226</u>	DISTRICT CA778	<u>10.00</u>			
			20.50			
GROSS TAXES ASSESSED	<u>426,294,466</u>	TOTAL TAX RATES	<u>27.00</u>			
LESS:						
EXEMPTIONS:						
INDUSTRIAL ABATEMENTS	3,612,080					
HOMESTEAD	8,666,120					
ACT #48	25,378,940					
ACT #91-A	445,000					
ACT #91-B	925,960					
OTHER EXEMPTIONS	<u>5,366,820</u>					
TOTAL EXEMPTIONS	<u>44,394,920</u>					
NET TAXABLE VALUATIONS	<u>381,899,546</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	19,094,977					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,313,122</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 5,781,855</u>					

County of Marshall

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 24,599,360	\$ 16,040,236	\$ 8,145	\$ -	\$ -	\$ 890,402	\$ -	\$ 41,538,143	\$ 43,452,217
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	195,000							195,000	151,300
TOTAL REVENUES AND OTHER FINANCING SOURCES	24,794,360	16,040,236	8,145	-	-	890,402	-	41,733,143	43,603,517
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	20,679,499	17,578,878.00				941,984.00		39,200,361	35,855,376
DEBT SERVICE	4,774	33,553	915,974					954,301	1,101,824
TOTAL EXPENDITURES	\$ 20,684,273	\$ 17,612,431	\$ 915,974	\$ -	\$ -	\$ 941,984	\$ -	\$ 40,154,662	\$ 36,957,200

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANT - USDA (*)						\$ 155,000		
GENERAL OBLIGATION WARRANTS SERIES 2021 (*)						3,675,000	3,830,000	
SPECIAL REVENUE FUNDS								
LEASES						2,890,000	2,890,000	
TOTAL INDEBTEDNESS								\$ 6,720,000

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Marshall

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
CLASS I PUBLIC UTILITIES	\$ 32,490,120	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 51,264,002	\$ 52,578,532
CLASS II AIRLINE AND RAILROAD PROPERTY	143,300	GENERAL	2.50	CASH WITH FISCAL AGENT	274,851	272,673
CLASS II REAL PROPERTY	864,900,580	SOLDIER	1.00	RECEIVABLES	3,054,451	4,905,105
CLASS II PERSONAL PROPERTY	183,941,720	SCHOOL	3.00	INVENTORIES	22,712	16,717
CLASS III CURRENT USE	8,950,720			PREPAID ITEMS	10,852	12,901
CLASS III REAL PROPERTY	553,726,100	COUNTY:		TOTALS	<u>\$ 54,626,868</u>	<u>\$ 57,785,928</u>
PENALTIES	840,880	GENERAL	6.00			
SUPPLEMENTS	10,560,460	ROAD AND BRIDGE	2.40			
ESCAPES	524,760	SCHOOL:				
ERRORS	(115,682,280)	COUNTY-WIDE	4.50			
SUB-TOTAL	<u>1,540,396,360</u>	DISTRICT	13.00			
MOTOR VEHICLES	<u>240,307,950</u>	HOSPITAL	4.50			
		COURTHOUSE AND JAIL	0.60			
GROSS TAXES ASSESSED	<u>1,780,704,310</u>					
		TOTAL TAX RATES				
LESS:						
EXEMPTIONS:						
HOMESTEAD	127,166,300					
ABATEMENTS	54,901,100					
OTHER	<u>224,043,880</u>					
TOTAL EXEMPTIONS	<u>406,111,280</u>					
NET TAXABLE VALUATIONS	<u>1,374,593,030</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	68,729,652					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>6,720,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 62,009,652</u>					

County of Mobile

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 228,284,019	\$ 60,145,887	\$ 42,728,689	\$ 17,781,886	\$ -	\$ 51	\$ -	\$ 348,940,532	\$ 292,489,298
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	30,381,105	1,085,829						31,466,934	51,040,896
TOTAL REVENUES AND OTHER FINANCING SOURCES	258,665,124	61,231,716	42,728,689	17,781,886	-	51	-	380,407,466	343,530,194
EXPENDITURES									
CURRENT, CAPITAL OUTLAY AND INFRASTRUCTURE OUTLAY	223,042,870	69,177,546		61,054,440				353,274,856	293,722,042
DEBT SERVICE	12,143,272		6,428,180					18,571,452	14,768,799
TOTAL EXPENDITURES	\$ 235,186,142	\$ 69,177,546	\$ 6,428,180	\$ 61,054,440	\$ -	\$ -	\$ -	\$ 371,846,308	\$ 308,490,841

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS						
2014A GENERAL OBLIGATION REFUNDING BONDS	5.000%	12/30/2014	06/01/2027	\$ 6,775,000		
2015 GENERAL OBLIGATION WARRANTS	5.000%	10/06/2015	08/01/2028	5,235,000		
2017 GENERAL OBLIGATION WARRANTS	5.000%	12/27/2017	08/01/2037	28,795,000		
2019 GENERAL OBLIGATION WARRANTS	5.000%	03/27/2019	02/01/2039	14,315,000		
2020A GENERAL OBLIGATION REFUNDING BONDS	4.000% - 5.000%	10/13/2020	08/01/2038	35,790,000		
2020B GENERAL OBLIGATION REFUNDING WARRANTS	4.000% - 5.000%	10/13/2020	08/01/2029	4,460,000		
2020C GENERAL OBLIGATION REFUNDING WARRANTS	0.819% - 2.074%	10/13/2020	08/01/2035	21,095,000		
2021 GENERAL OBLIGATION WARRANTS	4.000% - 5.000%	05/20/2021	02/01/2041	15,390,000		
2024 GENERAL OBLIGATION WARRANTS	5.000%	06/20/2024	02/01/2044	27,735,000		
2020 LIMITED OBLIGATION WARRANTS	4.000%	10/06/2020	11/01/2044	27,090,000	186,680,000	
TOTAL INDEBTEDNESS						186,680,000

County of Mobile

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES CLASS I	\$ 754,843,340	STATE:		CASH	\$ 233,421,405	\$ 158,884,882
AIRLINE AND RAILROAD PROPERTY	32,534,320	GENERAL	2.50	INVESTMENTS	201,666,648	211,302,267
REAL PROPERTY CLASS II AND CLASS III	6,154,181,460	SOLDIER	1.00	INVESTMENTS WITH FISCAL AGENT	-	280
PERSONAL PROPERTY CLASS II	1,661,172,500	SCHOOL	3.00	RECEIVABLES	32,681,609	23,315,237
CLASS III CURRENT USE	18,177,420			PROPERTY TAX RECEIVABLE	91,430,439	-
PENALTIES	27,044,920	COUNTY:		DUE FROM OTHER FUNDS	74,169,799	62,259,001
SUPPLEMENTS AND ESCAPES	214,373,880	GENERAL	6.00	PREPAID ITEMS	2,521,663	4,822,961
ERRORS	(212,480,380)	ROAD AND BRIDGE	3.50	INVENTORIES	1,599,240	237,096
SUB-TOTAL	8,649,847,460	SPECIAL ROAD		TOTALS	<u>\$ 637,490,803</u>	<u>\$ 460,821,724</u>
MOTOR VEHICLES	898,634,628	AND BRIDGE	6.50			
		HOSPITAL	3.50			
GROSS TAXES ASSESSED	<u>9,548,482,088</u>	BOARD OF HEALTH	1.00			
		SCHOOL:				
LESS:		COUNTY-WIDE (1)	7.00			
EXEMPTIONS:		SPECIAL DISTRICTS (2)	3.50			
HOMESTEAD	396,504,540	CAPITAL OUTLAYS	7.00			
ABATEMENTS	710,436,260					
OTHER EXEMPTION	1,444,750,280	TOTAL TAX RATES				
TOTAL EXEMPTIONS	<u>2,551,691,080</u>					
NET TAXABLE VALUATIONS	<u>6,996,791,008</u>	(1) County-Wide Taxes				
		General - 7 Mills				
CONSTITUTIONAL DEBT LIMIT -		District - 3.5 Mills				
5% OF VALUATION	349,839,550	Capital Outlay - 7 Mills				
6.5% OF VALUATION	454,791,416	(2) Part of the County has a 12 mill tax.				
TOTAL CONSTITUTIONAL DEBT LIMIT	804,630,966	The other part of the County has a				
		4 mill tax and a sales tax.				
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>159,590,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 645,040,966</u>					

County of Monroe

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 7,487,284	\$ 4,629,620	\$ 5,000	\$ 6,519,722	\$ -	\$ 74,717	\$ -	\$ 18,716,343	\$ 19,590,294
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, WARRANTS, LEASE, SALE OF ASSETS, ETC.				1,994,749				1,994,749	1,277,634
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,487,284	4,629,620	5,000	8,514,471	-	74,717	-	20,711,092	20,867,928
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	8,959,958	4,793,133		3,965,280		114,943		17,833,314	25,675,013
DEBT SERVICE		17,631	3,436,184	481,497				3,935,312	3,960,256
TOTAL EXPENDITURES	\$ 8,959,958	\$ 4,810,764	\$ 3,436,184	\$ 4,446,777	\$ -	\$ 114,943	\$ -	\$ 21,768,626	\$ 29,635,269

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
LOAN - LAND ACQUISITION			1.95%		07/18/2031	\$ 58,010	58,010	
OTHER FUNDS								
2022 GENERAL OBLIGATION WARRANTS			1.92%		04/15/2028	7,371,106		
2013-B GENERAL OBLIGATION WARRANTS			2.61%		05/15/2027	1,135,577		
2009 GAS TAX ANTICIPATION WARRANTS			4.18%		11/01/2025	410,000		
LEASES			Variable		Variable	2,471,808		
LEASE-CORRECTIONAL FACILITY			3.75%		12/01/2026	1,445,000	12,833,491	
TOTAL INDEBTEDNESS								\$ 12,891,501

County of Monroe

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 20,616,860	STATE:		CASH	\$ 12,590,286	\$ 13,488,148
AIRLINES AND RAILROAD PROPERTY	1,828,700	GENERAL	2.50	CASH WITH FISCAL AGENT	338,055	330,898
REAL PROPERTY	135,732,960	SOLDIER	1.00	RECEIVABLES	691,713	827,116
PERSONAL PROPERTY	124,297,200	SCHOOL	3.00	TOTALS	<u>\$ 13,620,054</u>	<u>\$ 14,646,162</u>
CURRENT USE - CLASS III	31,269,840					
OTHER CLASS III	79,998,700	COUNTY:				
PENALTIES	197,120	GENERAL	5.00			
SUPPLEMENTS	2,971,340	ROAD AND BRIDGE	2.50			
LESS: ERRORS	<u>(2,587,580)</u>	SCHOOL:				
SUB-TOTAL	394,325,140	COUNTY-WIDE	4.00			
MOTOR VEHICLES, NET	<u>52,877,540</u>	DISTRICT	3.00			
		SPECIAL DISTRICT	3.00			
GROSS TAXES ASSESSED	<u>447,202,680</u>	HOSPITAL	4.00			
		FIRE PROTECTION	3.00	24.50		
LESS:						
EXEMPTIONS:		TOTAL TAX RATES		<u>31.00</u>		
HOMESTEAD	26,798,020					
ABATEMENTS	28,588,480					
OTHER	31,963,920					
LESS: ERRORS IN EXEMPTIONS	<u>(255,240)</u>					
TOTAL EXEMPTIONS	<u>87,095,180</u>					
NET TAXABLE VALUATIONS	<u>360,107,500</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	18,005,375					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>8,506,683</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 9,498,692</u>					

County of Montgomery

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 136,243,146	\$ 42,988,015	\$ 1,031	\$ 1,143,972	\$ -	\$ -	\$ -	\$ 180,376,164	\$ 161,046,362
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS	57,012	408,174						465,186	93,144
TOTAL REVENUES AND OTHER FINANCING SOURCES	136,300,158	43,396,189	1,031	1,143,972	-	-	-	180,841,350	161,139,506
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	84,468,233	41,476,805		10,633,832				136,578,870	142,916,682
DEBT SERVICE	9,109,512	900,000	6,823,418					16,832,930	15,764,469
TOTAL EXPENDITURES	\$ 93,577,745	\$ 42,376,805	\$ 6,823,418	\$ 10,633,832	\$ -	\$ -	\$ -	\$ 153,411,800	\$ 158,681,151

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
PAYABLES - ALL FUNDS						\$ 4,696,585	4,696,585	
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS SERIES 2012			3.99%	2012	2027	1,105,162		
GENERAL OBLIGATION WARRANTS SERIES 2014			3.81%	2014	2029	1,651,328		
GENERAL OBLIGATION WARRANTS SERIES 2015			2.00%-5.00%	2015	2040	12,020,000		
GENERAL OBLIGATION REFUNDING WARRANTS SERIES 2015			1.00%-5.00%	2015	2028	8,090,000		
GENERAL OBLIGATION WARRANTS SERIES 2017			2.50%-4.00%	2017	2037	3,675,000		
GENERAL OBLIGATION WARRANTS, SERIES 2020 - FUNDING AGREEMENT			.635-2.81%	2020	2050	36,565,000		
GENERAL OBLIGATION WARRANTS, SERIES 2021A			4.00-5.00%	2021	2029	12,085,000		
GENERAL OBLIGATION WARRANTS, SERIES 2021B			.241-1.411%	2021	2027	3,825,000		
LEASES			Various	Various	Various	89,625,000	168,641,490	
TOTAL INDEBTEDNESS								\$ 173,338,075

County of Montgomery

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 164,138,100	STATE:		CASH & CASH EQUIVALENTS	\$ 118,697,512	\$ 94,359,582
AIRLINES AND RAILROAD PROPERTY	29,944,340	GENERAL	2.50	CASH WITH FISCAL AGENT	492	201,923
REAL PROPERTY CLASS II	2,522,906,680	SOLDIER	1.00	INVESTMENTS	61,908,910	77,802,143
PERSONAL PROPERTY CLASS II	579,062,480	SCHOOL	3.00	RECEIVABLES	12,386,812	12,533,184
CLASS III - CURRENT USE	15,045,380			SUPPLY INVENTORY	117,932	148,853
CLASS III - OTHER	1,079,187,780	COUNTY:		PREPAID ITEMS	486,875	352,766
PENALTIES	3,956,740	GENERAL	5.00	TOTALS	<u>\$ 74,901,021</u>	<u>\$ 91,038,869</u>
SUPPLEMENTS	41,174,960	ROAD AND BRIDGE	2.50			
SUB-TOTAL	4,435,416,460	VOLUNTEER FIRE	5.00			
MOTOR VEHICLES	489,822,080	SCHOOL:				
		COUNTY-WIDE	3.50			
GROSS TAXES ASSESSED	4,925,238,540	DISTRICT 1	18.50			
		DISTRICT 2	18.50			
LESS:		DISTRICT 4	25.50			
EXEMPTIONS:						
HOMESTEAD	209,292,100	TOTAL TAX RATES				
ABATEMENTS	224,349,580					
INDUSTRIAL	572,420					
OTHER	514,061,720					
TOTAL EXEMPTIONS	948,275,820					
NET TAXABLE VALUATIONS	3,976,962,720					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	198,848,136					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	79,016,490					
AMOUNT UNDER DEBT LIMIT	\$ 119,831,646					

County of Morgan

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 33,252,183	\$ 26,467,233	\$ 4,497	\$ -	\$ 4,247,905	\$ 88,260	\$ -	\$ 64,060,078	\$ 57,459,838
OTHER FINANCING SOURCES									
PROCEEDS FROM BONDS, LEASES, ETC.	866,906	94,642						961,548	305,923
TOTAL REVENUES AND OTHER FINANCING SOURCES	34,119,089	26,561,875	4,497	-	4,247,905	88,260	-	65,021,626	57,765,761
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	30,846,154	25,032,056		1,364,334	3,775,289	59,438		61,077,271	51,328,524
DEBT SERVICE	186,371	42,214	2,478,140					2,706,725	2,556,169
TOTAL EXPENDITURES	\$ 31,032,525	\$ 25,074,270	\$ 2,478,140	\$ 1,364,334	\$ 3,775,289	\$ 59,438	\$ -	\$ 63,783,996	\$ 53,884,693

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
SERIES 2015 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000	2.25%-4.0%	10/01/2015	04/01/2030	\$ 3,060,000		
SERIES 2019 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000	3.0%-5.0%	10/03/2019	04/01/2033	3,425,000		
SERIES 2020 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000	2.0%-5.0%	08/12/2020	04/01/2029	7,500,000	13,985,000	
ALL FUND TYPES								
LEASES PAYABLE						397,413		
LOANS PAYABLE						361,169	758,582	
TOTAL INDEBTEDNESS								\$ 14,743,582

NOTE: ABOVE AMOUNTS DO NOT INCLUDE INTERFUND PAYABLES OR UNAVAILABLE REVENUES

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Morgan

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 35,651,480	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 58,802,639	\$ 58,053,515
AIRLINE AND RAILROAD CLASS II	9,472,820	GENERAL	2.50	CASH-SINKING FUNDS	269,981	299,979
REAL PROPERTY CLASS II	904,726,780	SOLDIER	1.00	TOTALS	<u>\$ 59,072,620</u>	<u>\$ 58,353,494</u>
PERSONAL PROPERTY CLASS II	958,269,720	SCHOOL	<u>3.00</u>			
CLASS III	693,789,600			DOES NOT INCLUDE INTERFUNDS, ADVANCES, PROPERTY TAXES		
PENALTIES, SUPPLEMENTS, ERRORS, ESCAPES	(137,860)	COUNTY:				
SUB-TOTAL	<u>2,601,772,540</u>	GENERAL	7.20			
MOTOR VEHICLES	<u>302,070,643</u>	ROAD AND BRIDGE	3.60			
GROSS TAXES ASSESSED	<u>2,903,843,183</u>	SCHOOL:				
		COUNTY-WIDE	5.80			
LESS:		SCHOOL DISTRICT #1 (**)	11.30			
EXEMPTIONS:		SCHOOL DISTRICT #4 (**)	11.30			
INDUSTRIAL AND ABATEMENTS	220,340,040	SCHOOL DISTRICT #6 (**)	3.60			
HOMESTEAD	154,964,540	FIRE PROTECTION (**)	<u>3.00</u>	45.80		
OTHER	<u>149,176,340</u>					
TOTAL EXEMPTIONS	<u>524,480,920</u>	TOTAL TAX RATES		<u>52.30</u>		
NET TAXABLE VALUATIONS	<u>2,379,362,263</u>	(**) District # 1, 4, and 6 are separate districts.				
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	118,968,113	District #1 is the Morgan County District.				
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>14,743,582</u>	District #4 is the Hartselle City District.				
AMOUNT UNDER DEBT LIMIT	<u>\$ 104,224,531</u>	District #6 is the Decatur City District.				
		Fire protection applies to unincorporated areas.				

County of Perry

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 4,068,884	\$ 4,554,548	\$ -	\$ -	\$ 167,479	\$ 1,665	\$ -	\$ 8,792,576	\$ 11,167,006
TOTAL REVENUES	4,068,884	4,554,548	-	-	167,479	1,665	-	8,792,576	11,167,006
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	4,755,413	5,368,512			231,880	8,092		10,363,897	11,047,618
DEBT SERVICE	342,795							342,795	434,184
TOTAL EXPENDITURES	\$ 5,098,208	\$ 5,368,512	\$ -	\$ -	\$ 231,880	\$ 8,092	\$ -	\$ 10,706,692	\$ 11,481,802

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS AND GENERAL LONG-TERM DEBT								
2007 GENERAL OBLIGATION WARRANTS			3.80%-4.75%	05/01/2007	05/01/2037	\$ 480,000		
2010-A G.O. RECOVERY ZONE WARRANTS			5.50%	12/22/2010	12/01/2040	1,390,000		
2010-B G.O. BUILD AMERICA WARRANTS			4.70%	12/22/2010	12/01/2030	620,000		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	261,141		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	137,570		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	212,750		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	535,672		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	431,692		
2019 GASOLINE TAX WARRANTS			2.85%-7.00%	11/01/2019	11/01/2031	1,070,091		
JAIL LEASE			3.64%-4.30%	05/01/2007	05/01/2037	2,345,000	7,483,916	
TOTAL INDEBTEDNESS								\$ 7,483,916

County of Perry

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 29,787,940	STATE:		CASH	N/A	N/A
CLASS II - REAL	26,829,160	GENERAL	2.50	RECEIVABLES	N/A	N/A
CLASS II - PERSONAL	4,372,220	SOLDIER	1.00	TOTALS	N/A	N/A
CURRENT USE - CLASS III	20,761,180	SCHOOL	3.00			
OTHER CLASS III	38,395,400					
SUB-TOTAL	120,145,900	COUNTY:				
MOTOR VEHICLES	11,776,580	GENERAL	7.50			
GROSS TAXES ASSESSED	131,922,480	ROAD AND BRIDGE	3.50			
		SPECIAL GENERAL	6.30			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	4.00			
HOMESTEAD	12,565,540	SPECIAL	2.70			
OTHER	11,225,220	DISTRICT	5.00			
TOTAL EXEMPTIONS	23,790,760	SPECIAL COUNTY-WIDE	3.00			
		SPECIAL DISTRICT #1	3.00			
NET TAXABLE VALUATIONS	108,131,720	FIRE PROTECTION	3.00			
		HOSPITAL	2.50	40.50		
CONSTITUTIONAL DEBT LIMIT-		TOTAL TAX RATES			47.00	
5% OF VALUATION	5,406,586					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	1,100,000					
AMOUNT UNDER DEBT LIMIT	\$ 4,306,586					

N/A = DATA NOT AVAILABLE

County of Pickens

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 6,012,730	\$ 3,864,255	\$ 218,670	\$ 1,241,472	\$ 16,504	\$ -	\$ -	\$ 11,353,631	\$ 10,992,374
OTHER FINANCING SOURCES		1,309,520						1,309,520	1,637,713
OTHER FINANCING SOURCES		1,309,520						1,309,520	1,637,713
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,012,730	5,173,775	218,670	1,241,472	16,504	-	-	12,663,151	12,630,087
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,546,021	5,404,515		1,543,010	8,474			12,502,020	14,200,717
DEBT SERVICE	19,425	306,800						326,225	838,474
TOTAL EXPENDITURES	\$ 5,565,446	\$ 5,711,315	\$ -	\$ 1,543,010	\$ 8,474	\$ -	\$ -	\$ 12,828,245	\$ 15,039,191

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
NOTES PAYABLE						\$ 382,661		
NOTES PAYABLE						376,150	758,811	
TOTAL INDEBTEDNESS								\$ 758,811

County of Pickens

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 26,749,680	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 6,287,310	\$ 8,793,378
AIRLINE AND RAILROAD PROPERTY	5,845,770	GENERAL	2.50	TOTALS	\$ 6,287,310	\$ 8,793,378
CURRENT USE CLASS III	27,306,580	SOLDIER	1.00			
OTHER CLASS III	76,799,840	SCHOOL	3.00	6.50		
CLASS II REAL	71,205,080					
CLASS II PERSONAL	39,364,880	COUNTY:				
PENALTIES	131,660	GENERAL	8.90			
SUB-TOTAL	247,403,490	ROAD AND BRIDGE	4.50			
MOTOR VEHICLES	36,366,868	FIRE DEPARTMENT	3.00			
		SCHOOL:				
GROSS TAXES ASSESSED	283,770,358	COUNTY-WIDE	7.20			
		DISTRICT 1	2.80			
LESS:		DISTRICT 2	4.00	30.40		
EXEMPTIONS:						
ABATEMENTS	4,167,680	TOTAL TAX RATES		36.90		
HOMESTEAD	5,172,200					
ACT #48	16,481,080					
ACT #91	1,882,600					
OTHER	26,238,420					
TOTAL EXEMPTIONS	53,941,980					
NET TAXABLE VALUATIONS	229,828,378					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,491,419					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	758,811					
AMOUNT UNDER DEBT LIMIT	\$ 10,732,608					

County of Pike

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 17,329,975	\$ 3,773,923	\$ -	\$ -	\$ -	\$ -	\$ 2,412,969	\$ 23,516,867	\$ 23,463,278
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS OR WARRANTS									
SALE OF CAPITAL ASSETS	30,580	418,033						448,613	1,719
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,360,555	4,191,956	-	-	-	-	2,412,969	23,965,480	23,464,997
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	12,763,119	6,675,977					1,776,590	21,215,686	37,290,437
DEBT SERVICE	108,475	29,325	2,993,564				804,899	3,936,263	10,865,247
TOTAL EXPENDITURES	\$ 12,871,594	\$ 6,705,302	\$ 2,993,564	\$ -	\$ -	\$ -	\$ 2,581,489	\$ 25,151,949	\$ 48,155,684

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
NOTE PAYABLE						\$ 389,652		
COMPENSATED ABSENCES						715,615	1,105,267	
SPECIAL REVENUE FUNDS								
2012 GENERAL OBLIGATION WARRANTS			2.00%	11/09/2012	09/01/2032	1,145,000		
2013 GENERAL OBLIGATION WARRANTS			1.25%	06/25/2013	09/01/2033	885,000		
2014 GENERAL OBLIGATION WARRANTS			2.00%	07/24/2014	06/01/2034	1,040,000		
2020A GAS TAX ANTICIPATION WARRANTS			3.75%	05/15/2020	05/15/2039	3,281,946		
2020B GAS TAX ANTICIPATION WARRANTS			3.75%	05/15/2020	05/15/2031	597,954		
2022 LIMITED OBLIGATION WARRANTS			Varies	05/10/2022	06/01/2038	24,277,766	31,227,666	
TOTAL INDEBTEDNESS								\$ 32,332,933

County of Pike

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 23,186,820	STATE:		CASH	\$ 12,191,997	\$ 13,120,156
AIRLINE AND RAILROAD CLASS II	13,413,580	GENERAL	2.50	CASH WITH FISCAL AGENT	78,021	72,660
REAL PROPERTY CLASS II	251,105,980	SOLDIER	1.00	RECEIVABLES	227,181	1,619,872
PERSONAL PROPERTY CLASS II	101,200,680	SCHOOL	3.00	PREPAID ITEMS	11,997	-
CLASS III - CURRENT USE	19,504,420			TOTALS	<u>\$ 12,509,196</u>	<u>\$ 14,812,688</u>
OTHER CLASS III	123,816,920	COUNTY:				
PENALTIES	2,370	GENERAL	8.50			
SUPPLEMENTS	22,737,700	ROAD AND BRIDGE	4.25			
SUB-TOTAL	554,968,470	SCHOOL:				
MOTOR VEHICLES	61,129,595	COUNTY-WIDE	6.70			
		SCHOOL DISTRICT #1	4.00			
GROSS TAXES ASSESSED	616,098,065	SCHOOL DISTRICT #2	3.30			
			26.75			
LESS:		TOTAL TAX RATES	33.25			
EXEMPTIONS:						
ABATEMENTS	48,841,940					
HOMESTEAD	26,635,440					
OTHER	32,867,340					
TOTAL EXEMPTIONS	108,344,720					
NET TAXABLE VALUATIONS	507,753,345					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,387,667					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	3,459,652					
AMOUNT UNDER DEBT LIMIT	\$ 21,928,015					

County of Randolph

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 7,607,109	\$ 6,831,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,439,054	\$ 13,055,935
TOTAL REVENUES	7,607,109	6,831,945	-	-	-	-	-	14,439,054	13,055,935
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,567,783	6,757,322						12,325,105	10,420,560
DEBT SERVICE	566,021	459,988						1,026,009	895,694
TOTAL EXPENDITURES	\$ 6,133,804	\$ 7,217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,351,114	\$ 11,316,254

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
First Bank 2021 Mack Dump Trucks						\$ 324,034		
2023 FirstState Bank (1) CAT 963 Track Loader						413,883		
2024 FirstState Bank Energreen Side						252,791		
2024 FirstState Bank CAT D3 Dozier						173,498		
2024 FirstState Bank (2) CAT 420EX						284,816		
2024 FirstState Bank (4) Komatsu GD655						1,071,750		
2021 FirstState Bank Jail Loan						10,250,122	12,770,894	
TOTAL INDEBTEDNESS								\$ 12,770,894

County of Randolph

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 418,244,440	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 13,123,027	\$ 12,666,826
SUPPLEMENT	3,577,160	GENERAL	2.50	TOTALS	\$ 13,123,027	\$ 12,666,826
ERRORS (NET)	(3,524,680)	SOLDIER	1.00			
SUB-TOTAL	418,296,920	SCHOOL	3.00	6.50		
MOTOR VEHICLES	54,918,730					
GROSS TAXES ASSESSED	473,215,650	COUNTY:				
LESS:		GENERAL	5.00			
EXEMPTIONS:		ROAD AND BRIDGE	2.50			
HOMESTEAD	6,277,180	SCHOOL:				
ACT #48	19,315,300	COUNTY-WIDE	4.00			
ACT #91	1,658,400	DISTRICT 1	8.00			
ABATEMENTS	1,447,200	DISTRICT 47	3.00			
OTHER	20,037,500	HOSPITAL	4.00			
TOTAL EXEMPTIONS	48,735,580	FIRE DISTRICT	2.00	28.50		
NET TAXABLE VALUATIONS	424,480,070	TOTAL TAX RATES		35.00		
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	21,224,004					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	12,770,893					
AMOUNT UNDER DEBT LIMIT	\$ 8,453,111					

County of Russell

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 21,256,734	\$ 9,733,710	\$ 54,536	\$ -	\$ 3,481,202	\$ 2,551,657	\$ -	\$ 37,077,839	\$ 33,806,369
OTHER FINANCING SOURCES									
PROCEEDS FROM SALE OF CAPITAL ASSETS								-	333,586
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,256,734	9,733,710	54,536	-	3,481,202	2,551,657	-	37,077,839	34,139,955
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	18,345,748	9,228,621			3,145,630	2,279,733		32,999,732	37,908,241
DEBT SERVICE								-	1,529,611
TOTAL EXPENDITURES	\$ 18,345,748	\$ 9,228,621	\$ -	\$ -	\$ 3,145,630	\$ 2,279,733	\$ -	\$ 32,999,732	\$ 39,437,852

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM LIABILITIES								
2010 PUBLIC BUILDING WARRANTS - OLD COURTHOUSE			4.38%	08/31/2010	01/01/2040	\$ 4,945,000		
2011 PUBLIC BUILDING WARRANTS - JAIL PROJECT			4.50%	08/01/2011	01/01/2033	2,030,000		
2017 PUBLIC BUILDING WARRANTS - NEW COURTHOUSE			2.77%	02/01/2017	01/01/2033	55,192		
HIGHWAY DEPARTMENT EQUIPMENT LOANS (*)						621,008		
SANITATION						371,200		
COMPENSATED ABSENCES						475,742	8,498,142	
TOTAL INDEBTEDNESS								\$ 8,498,142

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Russell

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 794,931,400	STATE:		CASH	\$ 23,135,739	\$ 17,942,457
SUPPLEMENT	3,443,560	GENERAL	2.50	CERTIFICATES OF DEPOSIT	1,745,795	1,745,795
ERRORS (NET)	(4,165,260)	SOLDIER	1.00	CASH-SINKING FUNDS	1,558,240	1,484,984
SUB-TOTAL	794,209,700	SCHOOL	3.00	ACCOUNTS RECEIVABLE	744,950	633,770
MOTOR VEHICLES	103,240,260		6.50	TOTALS	\$ 27,184,724	\$ 21,807,006
GROSS TAXES ASSESSED	897,449,960	COUNTY:				
LESS:		GENERAL	8.00			
EXEMPTIONS:		ROAD AND BRIDGE	4.00			
HOMESTEAD	14,186,660	SCHOOL:				
ACT #48	62,616,540	COUNTY-WIDE	4.50			
OTHER	30,473,860	SPECIAL (Districts 1 and 2)	13.00			
ABATEMENTS	23,881,840		29.50 (*)			
ACT #91	2,858,100	TOTAL TAX RATES	36.00			
TOTAL EXEMPTIONS	134,017,000	(*) SCHOOL DISTRICT 2				
NET TAXABLE VALUATIONS	763,432,960	has an additional - 4 Mills				
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	38,171,648					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	8,498,142					
AMOUNT UNDER DEBT LIMIT	\$ 29,673,506					

County of Shelby

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 94,432,676	\$ 26,984,307	\$ -	\$ 12,431,163	\$ 26,193,379	\$ 538,365	\$ -	\$ 160,579,890	\$ 149,167,329
TOTAL REVENUES	94,432,676	26,984,307	-	12,431,163	26,193,379	538,365	-	160,579,890	149,167,329
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	79,312,988	21,646,797		27,469,138	17,142,635	759,615		146,331,173	122,247,549
DEBT SERVICE					1,965,000			1,965,000	3,303,448
TOTAL EXPENDITURES	\$ 79,312,988	\$ 21,646,797	\$ -	\$ 27,469,138	\$ 19,107,635	\$ 759,615	\$ -	\$ 148,296,173	\$ 125,550,997

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL OBLIGATION REFUNDING WARRANTS SERIES 2014			3.45%	12/18/2014	08/15/2039	\$ 31,725,000		
GENERAL OBLIGATION WARRANTS SERIES 2015-DWSRF-BL			1.95%	08/15/2015	08/15/2027	4,965,000		
GENERAL OBLIGATION WARRANTS SERIES 2016-DWSRF			1.95%	08/15/2015	08/15/2027	1,200,000	37,890,000	
TOTAL INDEBTEDNESS								\$ 37,890,000

County of Shelby

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 295,135,160	STATE:		CASH AND CASH EQUIVALENTS	\$ 171,733,220	\$ 176,748,876
AIRLINES AND RAILROAD	29,582,200	GENERAL	2.50	INVESTMENTS	27,452,021	16,450,798
REAL PROPERTY CLASS II	2,349,148,860	SOLDIER	1.00	ACCOUNTS RECEIVABLE	11,433,857	12,255,372
PERSONAL PROPERTY CLASS II	324,809,320	SCHOOL	3.00	TOTALS	<u>\$ 210,619,098</u>	<u>\$ 205,455,046</u>
CURRENT USE - CLASS III	19,040,680					
REAL PROPERTY CLASS III	2,426,269,000	COUNTY:				
PENALTIES AND FEES	3,219,800	GENERAL	5.00			
SUB-TOTAL	5,447,205,020	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	701,796,020	SCHOOL:				
		COUNTY-WIDE	11.00			
GROSS TAXES ASSESSED	6,149,001,040	DISTRICT 2 - ADDITIONAL	8.00			
		DISTRICT 2	6.00			
LESS:		SPECIAL COUNTY-WIDE	5.00			
EXEMPTIONS:						
ABATEMENTS	27,950,640	TOTAL TAX RATES				
HOMESTEAD 1	91,167,860					
HOMESTEAD 2	7,789,980					
HOMESTEAD 3	215,129,220					
HOMESTEAD 4	13,830,000					
HOMESTEAD 5	103,460					
HOMESTEAD 6	6,900					
OTHER	574,520,420					
TOTAL EXEMPTIONS	930,498,480					
NET TAXABLE VALUATIONS	5,218,502,560					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	260,925,128					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	37,890,000					
AMOUNT UNDER DEBT LIMIT	\$ 223,035,128					

County of St. Clair

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 33,271,903	\$ 25,185,329	\$ 8,704	\$ 603,758	\$ -	\$ 559,168	\$ -	\$ 59,628,862	\$ 59,104,834
TOTAL REVENUES	33,271,903	25,185,329	8,704	603,758	-	559,168	-	59,628,862	59,104,834
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	33,439,193	22,011,392		2,420,263		884,249		58,755,097	67,334,890
DEBT SERVICE	2,750	1,375	3,460,268					3,464,393	3,437,555
TOTAL EXPENDITURES	\$ 33,441,943	\$ 22,012,767	\$ 3,460,268	\$ 2,420,263	\$ -	\$ 884,249	\$ -	\$ 62,219,490	\$ 70,772,445

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL LONG-TERM DEBT								
2010 G.O. WARRANTS (ST. VINCENT'S ST. CLAIR HOSPITAL)						\$ 5,570,000		
2015A G.O. REFUNDING WARRANTS (*)						6,090,000		
2021-A BUILDING REVENUE WARRANTS (ST CLAIR PBA)						25,335,000		
2022 PARK AND REC NOTE (*)						407,533	37,402,533	
COMPENSATED ABSENCES PAYABLE						4,424,753	4,424,753	
TOTAL INDEBTEDNESS								\$ 41,827,286

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of St. Clair

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 94,768,000	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 32,920,897	\$ 38,329,324
AIRLINES AND RAILROAD	13,522,860	GENERAL	2.50	INVESTMENTS	7,030,949	6,792,197
REAL PROPERTY CLASS II	475,923,650	SOLDIER	1.00	ACCOUNTS RECEIVABLE	3,199,880	3,131,111
PERSONAL PROPERTY CLASS II	207,128,240	SCHOOL	3.00	LONG-TERM NOTES RECEIVABLE	930,000	930,000
CLASS III PROPERTY	710,566,220			TOTALS	<u>\$ 44,081,726</u>	<u>\$ 49,182,632</u>
CURRENT USE PROPERTY	12,962,860	COUNTY:				
PENALTIES	1,555,836	GENERAL	6.00			
SUB-TOTAL	1,516,427,666	ROAD AND BRIDGE	3.00	NOTE: DOES NOT INCLUDE INTERFUND RECEIVABLES OR		
MOTOR VEHICLES	-	FIRE	2.00	PROPERTY TAXES RECEIVABLE		
		SCHOOL:				
GROSS TAXES ASSESSED	1,516,427,666	COUNTY-WIDE	4.50			
		SPECIAL	6.00			
LESS:		SPECIAL DISTRICT	3.00			
EXEMPTIONS:						
HOMESTEAD	240,506,040	TOTAL TAX RATES				
ABATEMENTS	91,846,860					
OTHER	66,244,880					
TOTAL EXEMPTIONS	398,597,780	FORESTRY TAX - .15 PER ACRE				
NET TAXABLE VALUATIONS	<u>1,117,829,886</u>					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	55,891,494					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>6,497,533</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 49,393,961</u>					

County of Sumter
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Fiduciary Fund Types			Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust Fund	Trust and Agency	Other Funds	September 30, 2024	September 30, 2023
REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 10,624,759
OTHER FINANCING SOURCES									
SALE OF EQUIPMENT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	69,620
TOTAL REVENUES AND OTHER FINANCING SOURCES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10,694,379
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,659,991
DEBT SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	481,275
TOTAL EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 9,141,266

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANTS SERIES 2012						N/A		
SPECIAL REVENUE FUNDS								
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND								
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND								
CAPITAL LEASE PURCHASES PAYABLE - GASOLINE FUND						N/A	N/A	
TOTAL INDEBTEDNESS								N/A

N/A = DATA NOT AVAILABLE

County of Sumter

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 34,191,060	STATE:		CASH-OTHER THAN SINKING FUNDS	N/A	\$ 6,640,138
AIRLINES AND RAILROAD PROPERTY	4,493,380	GENERAL	2.50	CASH WITH FISCAL AGENT	N/A	153,033
REAL PROPERTY CLASS II	65,567,660	SOLDIER	1.00	INVESTMENTS	N/A	2,598,852
CURRENT USE CLASS III	28,938,460	SCHOOL	3.00	TOTALS	N/A	\$ 9,392,023
OTHER CLASS III	53,642,580					
PERSONAL PROPERTY CLASS II	15,491,880	COUNTY:				
PENALTIES	228,780	GENERAL	11.00			
SUB-TOTAL	202,553,800	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	22,377,860	VOLUNTEER FIRE	3.00			
		SCHOOL:				
GROSS TAXES ASSESSED	224,931,660	COUNTY-WIDE	10.80			
		DISTRICT	3.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
OTHER	31,887,380					
HOMESTEAD	2,702,340					
ACT #48	6,019,420					
ACT #91	442,220					
ABATEMENTS	42,080					
TOTAL EXEMPTIONS	41,093,440					
NET TAXABLE VALUATIONS	183,838,220					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	9,191,911					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	N/A					
AMOUNT UNDER DEBT LIMIT	\$ 9,191,911					

N/A = DATA NOT AVAILABLE

County of Talladega

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 20,201,691	\$ 22,158,617	\$ 14,654	\$ -	\$ -	\$ 949,978	\$ -	\$ 43,324,940	\$ 50,397,983
TOTAL REVENUES	20,201,691	22,158,617	14,654	-	-	949,978	-	43,324,940	50,397,983
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	15,567,864	14,533,509					5,178,184	35,279,557	35,484,930
DEBT SERVICE	276,568		1,424,880					1,701,448	1,846,432
TOTAL EXPENDITURES	\$ 15,844,432	\$ 14,533,509	\$ 1,424,880	\$ -	\$ -	\$ -	\$ 5,178,184	\$ 36,981,005	\$ 37,331,362

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
ALL FUNDS								
2002-D LIMITED OBLIGATION WARRANTS (B.B. COMER LIBRARY)						\$ 150,000		
2020A GENERAL OBLIGATION WARRANTS (Refunding 2010A)						8,725,000		
2020B - GENERAL OBLIGATION WARRANTS (Refunding 2010A)						1,395,000		
GENERAL OBLIGATION WARRANTS SERIES 2013-A						4,045,000	14,315,000	
TOTAL INDEBTEDNESS								\$ 14,315,000

County of Talladega

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
REGULAR ASSESSMENTS	\$ 1,605,041,940	STATE:		CASH AND INVESTMENTS	\$ 97,101,617	\$ 95,883,111
SUB-TOTAL	1,605,041,940	GENERAL	2.50	CASH-SINKING FUNDS	159,872	161,502
MOTOR VEHICLES	177,107,640	SOLDIER	1.00	TOTALS	<u>\$ 97,261,489</u>	<u>\$ 96,044,613</u>
		SCHOOL	<u>3.00</u>			
GROSS TAXES ASSESSED	<u>1,782,149,580</u>		6.50			
LESS:		COUNTY:				
EXEMPTIONS:		GENERAL	5.00			
HOMESTEAD	98,773,760	ROAD AND BRIDGE	2.50			
OTHER	211,869,000	SPECIAL ROAD	2.00			
TOTAL EXEMPTIONS	<u>310,642,760</u>	SCHOOL:				
		COUNTY-WIDE	7.00			
NET TAXABLE VALUATIONS	<u>1,471,506,820</u>	DISTRICT	3.00			
		SPECIAL DISTRICT	<u>3.00</u>			
			22.50			
CONSTITUTIONAL DEBT LIMIT-		TOTAL TAX RATES				
5% OF VALUATION	73,575,341		<u>29.00</u>			
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	<u>14,315,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 59,260,341</u>					

County of Tallapoosa

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 13,746,422	\$ 11,821,126	\$ 4,993	\$ 470,186	\$ -	\$ -	\$ 26,497.00	\$ 26,069,224	\$ 21,518,727
TOTAL REVENUES	13,746,422	11,821,126	4,993	470,186	-	-	26,497	26,069,224	21,518,727
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	10,644,312	11,012,791		2,314,201			929	23,972,233	20,594,425
DEBT SERVICE	2,200	1,854	1,135,579					1,139,633	570,674
TOTAL EXPENDITURES	\$ 10,646,512	\$ 11,014,645	\$ 1,135,579	\$ 2,314,201	\$ -	\$ -	\$ 929	\$ 25,111,866	\$ 21,165,099

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS						\$ 7,085,000		
LEASES						44,909	7,129,909	
TOTAL INDEBTEDNESS								\$ 7,129,909

County of Tallapoosa

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 142,402,920	STATE:		CASH AND CASH EQUIVALENTS	\$ 28,837,507	\$ 25,758,914
REAL PROPERTY CLASS II	417,767,820	GENERAL	2.50	CASH WITH FISCAL AGENT	528,124	2,744,451
PERSONAL PROPERTY CLASS II	124,313,140	SOLDIER	1.00	ACCOUNTS RECEIVABLE	842,346	1,013,813
CLASS III - CURRENT USE	17,540,780	SCHOOL	3.00	PREPAID EXPENSES	5,709.00	-
OTHER CLASS III	392,652,720			TOTALS	<u>\$ 30,213,686</u>	<u>\$ 29,517,178</u>
SUB-TOTAL	1,094,677,380	COUNTY:				
MOTOR VEHICLES	94,306,220	GENERAL	5.50			
		ROAD AND BRIDGE	3.00			
GROSS TAXES ASSESSED	1,188,983,600	SCHOOL:				
		COUNTY-WIDE	4.50			
LESS:		DISTRICT	10.50			
EXEMPTIONS:						
HOMESTEAD	99,614,740	TOTAL TAX RATES				
ABATEMENTS	20,343,880					
OTHER	66,394,900					
TOTAL EXEMPTIONS	186,353,520					
NET TAXABLE VALUATIONS	1,002,630,080					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	50,131,504					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	7,085,000					
AMOUNT UNDER DEBT LIMIT	\$ 43,046,504					

County of Tuscaloosa
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 75,585,628	\$ 44,411,886	\$ -	\$ 1,114,191	\$ 56,301	\$ 12,202,231	\$ -	\$ 133,370,237	\$ 145,018,041
TOTAL REVENUES	75,585,628	44,411,886	-	1,114,191	56,301	12,202,231	-	133,370,237	145,018,041
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	76,275,044	46,915,724		-	1,054,723	13,638,877		137,884,368	129,209,456
TOTAL EXPENDITURES	\$ 76,275,044	\$ 46,915,724	\$ -	\$ -	\$ 1,054,723	\$ 13,638,877	\$ -	\$ 137,884,368	\$ 129,209,456

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND						\$ -	-	
TOTAL INDEBTEDNESS								\$ -

County of Tuscaloosa

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 186,867,020	STATE:		CASH AND INVESTMENTS	\$ 83,345,043	\$ 92,461,891
AIRLINE AND RAILROAD PROPERTY	17,097,680	GENERAL	2.50	TOTALS	<u>\$ 83,345,043</u>	<u>\$ 92,461,891</u>
REAL PROPERTY CLASS II	2,057,081,700	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	911,866,040	SCHOOL	3.00			
CURRENT USE CLASS III	30,241,900					
OTHER CLASS III	1,117,131,700	COUNTY:				
PENALTIES	2,966,420	GENERAL	7.00			
SUB-TOTAL	4,323,252,460	ROAD AND BRIDGE	3.50			
MOTOR VEHICLES	465,882,960	SCHOOL:				
		COUNTY-WIDE	5.50			
GROSS TAXES ASSESSED	4,789,135,420	DISTRICTS 1 AND 2	4.00			
		SPECIAL	0.50			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
ABATEMENTS	142,047,940					
HOMESTEAD	116,909,440					
ACT #48 AND ACT #91	293,990,240					
OTHER	288,870,340					
TOTAL EXEMPTIONS	841,817,960					
NET TAXABLE VALUATIONS	3,947,317,460					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	197,365,873					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT						
AMOUNT UNDER DEBT LIMIT	\$ 197,365,873					

County of Walker

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 15,690,510	\$ 14,985,538	\$ 1,868	\$ -	\$ -	\$ 350,989	\$ -	\$ 31,028,905	\$ 30,758,885
TOTAL REVENUES	15,690,510	14,985,538	1,868	-	-	350,989	-	31,028,905	30,758,885
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	14,370,637	22,016,512				115,434		36,502,583	32,278,252
DEBT SERVICE			1,446,693					1,446,693	1,605,442
TOTAL EXPENDITURES	\$ 14,370,637	\$ 22,016,512	\$ 1,446,693	\$ -	\$ -	\$ 115,434	\$ -	\$ 37,949,276	\$ 33,883,694

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANT - 2013 (*)			3.75 to 4%	05/23/2013	02/01/2032	\$ 6,490,000	6,490,000	
SPECIAL REVENUE FUNDS								
PUBLIC ROAD AND BRIDGE WARRANTS-2013			3.75 to 4%	05/23/2013	02/01/2032	4,315,000		
LEASE PAYABLE-SIDE LOADER			2.29%	10/27/2021	01/09/2025	73,831		
LEASE PAYABLE--SHERIFF CAR -NEW DEBT			3.00%	01/03/2022	01/03/2027	11,926		
NOTE PAYABLE-BUILDING			3.00%	08/14/2021	08/14/2031	293,153	4,693,910	
TOTAL INDEBTEDNESS								\$ 11,183,910

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Walker

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 92,013,130	STATE:		CASH-OTHER THAN SINKING FUND	\$ 16,483,908	\$ 15,753,952
AIRLINE AND RAILROAD PROPERTY	28,191,220	GENERAL	2.50	INVESTMENTS-OTHER THAN SINKING FUND	10,957,245	12,473,543
CLASS II REAL PROPERTY	336,000,720	SOLDIER	1.00	TOTALS	<u>\$ 27,441,153</u>	<u>\$ 28,227,495</u>
CLASS II PERSONAL PROPERTY	95,138,900	SCHOOL	<u>3.00</u>			
CLASS III CURRENT USE	15,254,640					
CLASS III OTHER	310,590,580		6.50			
PENALTIES	<u>326,800</u>	COUNTY:				
SUB-TOTAL	877,515,990	GENERAL	6.00			
MOTOR VEHICLES	<u>137,921,280</u>	ROAD AND BRIDGE	3.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>1,015,437,270</u>	COUNTY-WIDE	5.00			
		DISTRICT 1	3.00			
LESS:		DISTRICT 1 CA 778	2.00			
EXEMPTIONS:		DISTRICT 2	3.00			
HOMESTEAD	18,727,500	DISTRICT 2 CA 778	2.00			
ACT #48	59,932,440	DISTRICT 36	<u>3.00</u>	27.00		
ACT #91	4,296,820					
ABATEMENTS	28,567,640	TOTAL TAX RATES		<u>33.50</u>		
OTHER	<u>18,800,000</u>					
TOTAL EXEMPTIONS	<u>130,324,400</u>					
NET TAXABLE VALUATIONS	<u>885,112,870</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	44,255,644					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>6,490,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 37,765,644</u>					

County of Washington

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 4,393,694	\$ 5,956,515	\$ 23,151	\$ 1,895,088	\$ 2,844,788	\$ 179,370	\$ -	\$ 15,292,606	\$ 18,867,243
OTHER FINANCING SOURCES									
FINANCING SOURCES		38,000						38,000	631,341
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,393,694	5,994,515	23,151	1,895,088	2,844,788	179,370	-	15,330,606	19,498,584
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	4,071,868	6,193,179		678,006	2,636,740	155,492		13,735,285	20,342,064
DEBT SERVICE			10,276,001					10,276,001	1,029,570
TOTAL EXPENDITURES	\$ 4,071,868	\$ 6,193,179	\$ 10,276,001	\$ 678,006	\$ 2,636,740	\$ 155,492	\$ -	\$ 24,011,286	\$ 21,371,634

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
GENERAL OBLIGATION WARRANTS 2011						\$ 275,000		
GENERAL OBLIGATION WARRANTS 2014						625,000		
GENERAL OBLIGATION WARRANTS 2018						4,809,853		
NOTES FROM DIRECT BORROWINGS						<u>1,129,908</u>	6,839,761	
SPECIAL REVENUE FUNDS								
NOTES FROM DIRECT BORROWINGS						<u>2,554,633</u>	2,554,633	
TOTAL INDEBTEDNESS								<u>\$ 9,394,394</u>

County of Washington

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 159,605,760	STATE:		CASH	\$ 13,149,189	\$ 12,541,066
REAL PROPERTY CLASS II	47,633,220	GENERAL	2.50	CASH WITH FISCAL AGENT	607,881	599,220
REAL PROPERTY CLASS III	86,816,140	SOLDIER	1.00	RECEIVABLES	1,012,979	917,385
PERSONAL PROPERTY CLASS II	125,918,180	SCHOOL	3.00	TOTALS	<u>\$ 14,770,049</u>	<u>\$ 14,057,671</u>
CURRENT USE CLASS III	31,848,560					
SUPPLEMENTS AND ESCAPES	1,398,140	COUNTY:				
PENALTIES	2,257,440	GENERAL	5.00			
LESS: ERRORS	(3,161,320)	ROAD AND BRIDGE	2.50			
SUB-TOTAL	452,316,120	FIRE PROTECTION	2.00			
MOTOR VEHICLES	47,483,910	HOSPITAL	2.00			
		SCHOOL:				
GROSS TAXES ASSESSED	499,800,030	COUNTY-WIDE	9.00			
		DISTRICT	3.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
HOMESTEAD	11,605,940					
OTHER	6,243,720					
TOTAL EXEMPTIONS	17,849,660					
NET TAXABLE VALUATIONS	481,950,370					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	24,097,519					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	9,394,394					
AMOUNT UNDER DEBT LIMIT	\$ 14,703,125					

County of Wilcox

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Government Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 5,912,298	\$ 3,792,065	\$ 18,706	\$ 1,160,101	\$ 264,412	\$ 3,512	\$ -	\$ 11,151,094	\$ 10,301,248
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, WARRANTS, SALE OF ASSETS, ETC.		633,816						633,816	395,869
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,912,298	4,425,881	18,706	1,160,101	264,412	3,512	-	11,784,910	10,697,117
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	3,524,246	5,031,718						8,555,964	11,287,889
DEBT SERVICE	19,132	560,999	689,276	2,415,212	214,097	1,607		3,900,323	1,098,948
TOTAL EXPENDITURES	\$ 3,543,378	\$ 5,592,717	\$ 689,276	\$ 2,415,212	\$ 214,097	\$ 1,607	\$ -	\$ 12,456,287	\$ 12,386,837

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
PUBLIC BUILDING AUTHORITY FUNDING AGREEMENT 2008			Variable			\$ 2,533,056		
GENERAL OBLIGATION WARRANTS-SERIES 2008			Variable			1,810,000		
GENERAL OBLIGATION WARRANTS-SERIES 2012			Variable			3,005,000	7,348,056	
SPECIAL REVENUE FUNDS								
LEASE PURCHASE - 6 KENWORTH DUMP TRUCKS			6.52%	09/11/2024		1,347,600		
LEASE PURCHASE - 3 2023 INTERNATIONAL HV607 DUMP TRUCKS			8.75%	03/01/2023		200,873		
LEASE PURCHASE - 1 CATERPILLAR HYDRAULIC ESCAVATOR			6.99%	04/17/2023		285,960		
LEASE PURCHASE - 1 2023 WEILER PAVER			6.99%	12/07/2023		228,277		
LEASE PURCHASE - 2 JOHN DEERE BACKHOES			6.99%	12/08/2023		318,834		
LEASE PURCHASE - 2 CATERPILLAR MOTOGRADERS			6.99%	12/18/2023		517,410		
LEASE PURCHASE - 1 ASPHALT ZIPPER			3.75%	10/25/2021		95,281		
LEASE PURCHASE - 1 CHEV TAHOE			2.42%	09/10/2021		18,001		
LEASE PURCHASE - 1 CHEV TAHOE			2.42%	09/10/2021		27,074		
LEASE PURCHASE - 1 DODGE DURANGO			2.42%	09/10/2021		26,388		
LEASE PURCHASE - 1 DODGE DURANGO			2.42%	12/23/2021		24,365	3,090,063	
TOTAL INDEBTEDNESS								\$ 10,438,119

County of Wilcox

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 14,016,840	STATE:		CASH	\$ 2,200,266	\$ 3,179,285
AIRLINE AND REAL PROPERTY	3,745,300	GENERAL	2.50	ACCOUNTS RECEIVABLE	2,535,363	1,218,442
REAL PROPERTY CLASS II	69,357,100	SOLDIER	1.00	TOTALS	<u>\$ 4,735,629</u>	<u>\$ 4,397,727</u>
PERSONAL PROPERTY CLASS II	67,742,260	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	29,211,320		6.50			
OTHER CLASS III	51,527,160	COUNTY:				
PENALTIES	53,140	GENERAL	14.00			
SUPPLEMENTS	314,480	ROAD AND BRIDGE	2.50			
LESS: ERRORS	<u>(366,660)</u>	HOSPITAL	3.00			
SUB-TOTAL	235,600,940	SCHOOL:				
MOTOR VEHICLES	<u>22,756,227</u>	COUNTY-WIDE	7.00			
		DISTRICT	<u>3.00</u>			
GROSS TAXES ASSESSED	<u>258,357,167</u>		29.50			
		TOTAL TAX RATES	<u>36.00</u>			
LESS:						
EXEMPTIONS:						
HOMESTEAD	8,691,020					
ABATEMENTS	18,671,500					
OTHER	<u>15,237,220</u>					
TOTAL EXEMPTIONS	<u>42,599,740</u>					
NET TAXABLE VALUATIONS	<u>215,757,427</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,787,871					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,815,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 5,972,871</u>					

County of Winston

Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2023-2024 Fiscal Year

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2024	September 30, 2023
REVENUES	\$ 5,609,007	\$ 6,605,033	\$ 151,000	\$ 111,323	\$ 2,252,838	\$ 126,365	\$ -	\$ 14,855,566	\$ 13,205,981
TOTAL REVENUES	5,609,007	6,605,033	151,000	111,323	2,252,838	126,365	-	14,855,566	13,205,981
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	5,194,933	7,700,199		1,375	2,495,669	68,206		15,460,382	14,544,681
DEBT SERVICE			171,092					171,092	183,048
TOTAL EXPENDITURES	\$ 5,194,933	\$ 7,700,199	\$ 171,092	\$ 1,375	\$ 2,495,669	\$ 68,206	\$ -	\$ 15,631,474	\$ 14,727,729

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2024

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL FUND								
2014 GENERAL OBLIGATION WARRANTS				01/01/2014	10/01/2030	\$ 374,890		
2020 GENERAL OBLIGATION WARRANTS				06/30/2020	03/01/2037	4,255,000		
2014 FUNDING AGREEMENT				08/01/2014	12/01/2028	635,000	5,264,890	
SPECIAL REVENUE FUNDS								
2013 GAS TAX ANTICIPATION WARRANTS				10/01/2013	10/01/2025	292,890	292,890	
TOTAL INDEBTEDNESS								\$ 5,557,780

County of Winston

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2024	9/30/2023
PUBLIC UTILITIES	\$ 23,152,720	STATE:		CASH	\$ 10,434,424	\$ 16,032,129
AIRLINE AND RAILROAD	6,552,480	GENERAL	2.50	TOTAL	\$ 10,434,424	\$ 16,032,129
REAL PROPERTY CLASS II	219,050,380	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	22,260,880	SCHOOL	3.00	6.50		
CURRENT USE CLASS III	11,162,180					
OTHER CLASS III	225,847,840	COUNTY:				
PENALTIES	95,700	GENERAL	5.00			
SUPPLEMENTS	2,546,900	ROAD AND BRIDGE	2.50			
ERRORS	(3,528,300)	HOSPITAL	2.00			
SUB-TOTAL	507,140,780	SCHOOL:				
MOTOR VEHICLES	59,084,222	COUNTY-WIDE	9.00			
		DISTRICT	3.00	21.50		
GROSS TAXES ASSESSED	566,225,002					
		TOTAL TAX RATES	28.00			
LESS:						
EXEMPTIONS:						
INDUSTRIAL ABATEMENTS	1,866,580					
HOMESTEAD	6,967,840					
ACT #48	24,684,440					
ACT #91	1,642,800					
OTHER EXEMPTIONS	45,535,780					
TOTAL EXEMPTIONS	80,697,440					
NET TAXABLE VALUATIONS	485,527,562					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	24,276,378					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	5,557,780					
AMOUNT UNDER DEBT LIMIT	\$ 18,718,598					