



# Fiscal Statements for All Counties

(Prepared from Unaudited Data)

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

For the 2024-2025 Fiscal Year

Filed: February 13, 2026

ALABAMA DEPARTMENT OF  
**EXAMINERS** of Public Accounts

Rachel Laurie Riddle, Chief Examiner | 334-777-0500 | [www.alexaminers.gov](http://www.alexaminers.gov)



---

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 2024-2025 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.

---



---

# *Index*

---

<b>County</b>	<b>Page Numbers</b>			<b>County</b>	<b>Page Numbers</b>		
<b>Consolidated Information</b>	<b>1</b>	<b>-</b>	<b>6</b>				
Autauga	7	-	8	Houston	75	-	76
Baldwin	9	-	10	Jackson	77	-	78
Barbour	11	-	12	Jefferson	79	-	80
Bibb	13	-	14	Lamar	81	-	82
Blount	15	-	16	Lauderdale	83	-	84
Bullock	17	-	18	Lawrence	85	-	86
Butler	19	-	20	Lee	87	-	88
Calhoun	21	-	22	Limestone	89	-	90
Chambers	23	-	24	Lowndes	91	-	92
Cherokee	25	-	26	Macon	93	-	94
Chilton	27	-	28	Madison	95	-	96
Choctaw	29	-	30	Marengo	97	-	98
Clarke	31	-	32	Marion	99	-	100
Clay	33	-	34	Marshall	101	-	102
Cleburne	35	-	36	Mobile	103	-	104
Coffee	37	-	38	Monroe	105	-	106
Colbert	39	-	40	Montgomery	107	-	108
Conecuh	41	-	42	Morgan	109	-	110
Coosa	43	-	44	Perry	111	-	112
Covington	45	-	46	Pickens	113	-	114
Crenshaw	47	-	48	Pike	115	-	116
Cullman	49	-	50	Randolph	117	-	118
Dale	51	-	52	Russell	119	-	120
Dallas	53	-	54	Shelby	121	-	122
DeKalb	55	-	56	St. Clair	123	-	124
Elmore	57	-	58	Sumter	125	-	126
Escambia	59	-	60	Talladega	127	-	128
Etowah	61	-	62	Tallapoosa	129	-	130
Fayette	63	-	64	Tuscaloosa	131	-	132
Franklin	65	-	66	Walker	133	-	134
Geneva	67	-	68	Washington	135	-	136
Greene	69	-	70	Wilcox	137	-	138
Hale	71	-	72	Winston	139	-	140
Henry	73	-	74				

---

***Comparative Figures for Assessed Valuation,  
Revenue and Receipts and Expenditures  
2024-2025 Compared With 2023-2024***

County	Assessed Property Valuation 9/30/2025	Assessed Property Valuation 9/30/2024	Total Revenue and Receipts 9/30/2025	Total Revenue and Receipts 9/30/2024	Total Expenditures 9/30/2025	Total Expenditures 9/30/2024
AUTAUGA	986,190,600	1,017,659,600	29,548,145	31,498,283	34,292,093	29,708,920
BALDWIN	9,575,528,652	8,700,536,952	273,728,945	299,210,442	255,482,070	208,765,344
BARBOUR	336,027,222	318,231,560	15,010,223	14,532,884	13,542,319	12,608,559
BIBB	240,376,920	263,300,954	13,567,190	11,276,599	18,804,113	13,947,519
BLOUNT	726,702,341	703,599,984	36,263,422	37,185,800	32,705,129	33,546,040
BULLOCK	127,939,080	125,227,480	7,890,228	8,374,349	8,104,760	6,665,871
BUTLER	314,840,069	300,246,658	N/A	15,649,648	N/A	13,840,889
CALHOUN	1,558,723,251	1,532,007,713	62,851,705	62,257,538	63,094,113	52,145,298
CHAMBERS	506,821,780	506,018,440	26,294,807	24,560,226	27,713,774	24,797,189
CHEROKEE	396,692,600	410,152,120	23,004,337	19,780,422	31,289,671	20,218,321
CHILTON	682,602,266	606,743,224	37,472,396	38,355,130	44,336,234	46,129,665
CHOCTAW	346,159,052	317,050,328	25,847,217	16,363,414	17,956,531	14,697,006
CLARKE	448,645,865	445,325,069	19,806,047	21,893,106	23,595,980	26,507,630
CLAY	156,139,043	150,437,563	9,670,315	8,968,144	10,297,336	11,561,822
CLEBURNE	223,674,020	198,308,400	N/A	11,531,277	N/A	11,762,156
COFFEE	750,636,723	708,310,384	45,572,698	43,746,558	43,827,529	45,349,903
COLBERT	1,097,784,597	1,036,187,718	34,969,189	33,010,645	38,731,211	44,989,391
CONECUH	200,596,377	186,613,100	15,644,727	12,479,472	13,181,948	12,087,799
COOSA	228,800,512	206,130,380	10,459,502	8,219,860	10,282,924	6,678,021
COVINGTON	620,688,494	579,138,579	26,800,308	22,939,222	26,145,853	24,441,878
CRENSHAW	212,360,296	158,806,835	14,773,959	11,593,192	20,064,738	20,064,737
CULLMAN	1,598,789,740	1,584,875,020	72,579,707	71,695,854	70,867,440	67,614,961
DALE	623,482,400	561,667,640	20,969,267	19,265,155	21,234,918	20,339,995
DALLAS	463,581,090	422,526,412	33,076,187	29,419,055	32,651,802	31,212,304
DEKALB	859,162,440	806,809,880	46,650,228	44,415,609	45,889,300	48,385,085
ELMORE	1,645,412,532	1,584,628,796	87,777,592	90,554,964	21,150,360	103,224,028
ESCAMBIA	530,437,665	552,811,670	35,480,035	24,631,878	25,836,148	27,684,971
ETOWAH	1,342,025,300	1,322,712,205	65,030,828	53,424,603	56,785,551	50,699,747
FAYETTE	221,457,684	218,070,412	9,009,584	10,014,669	7,218,413	10,191,287
FRANKLIN	390,628,140	369,725,351	22,730,736	21,858,789	25,768,837	26,933,977
GENEVA	310,469,181	267,158,609	18,696,072	16,714,375	20,044,781	21,243,022
GREENE	205,320,590	203,769,917	12,766,539	11,514,110	11,686,902	9,960,112
HALE	243,491,360	217,567,580	8,014,412	9,275,857	9,366,997	8,593,577

N/A = DATA NOT AVAILABLE

***Comparative Figures for Assessed Valuation,  
Revenue and Receipts and Expenditures  
2024-2025 Compared With 2023-2024***

County	Assessed Property Valuation 9/30/2025	Assessed Property Valuation 9/30/2024	Total Revenue and Receipts 9/30/2025	Total Revenue and Receipts 9/30/2024	Total Expenditures 9/30/2025	Total Expenditures 9/30/2024
HENRY	291,315,976	281,337,934	12,446,937	12,926,691	15,626,999	13,223,144
HOUSTON	2,170,287,726	2,057,730,160	63,001,111	62,040,963	73,921,294	72,006,357
JACKSON	733,916,480	734,241,040	33,067,737	79,992,022	37,064,140	80,933,300
JEFFERSON	14,895,925,840	14,550,656,420	1,286,908,057	1,291,578,239	1,309,165,173	3,711,101,631
LAMAR	163,959,790	162,716,552	9,440,132	9,578,107	7,567,682	10,340,046
LAUDERDALE	1,645,312,647	1,526,786,745	63,339,491	70,188,018	66,904,368	62,040,069
LAWRENCE	409,773,870	323,809,520	55,657,767	48,505,557	61,727,027	49,616,929
LEE	3,256,795,168	3,115,193,126	102,099,300	85,067,131	80,251,691	78,963,184
LIMESTONE	2,401,660,604	2,154,289,470	80,366,835	79,981,480	61,585,182	62,756,518
LOWNDES	N/A	N/A	14,858,569	N/A	14,812,633	N/A
MACON	213,860,564	191,843,632	13,959,377	N/A	9,979,508	N/A
MADISON	9,037,256,779	8,374,610,850	266,592,426	247,819,562	228,581,427	185,458,620
MARENGO	425,028,780	394,788,070	15,498,732	15,915,364	13,619,241	14,388,264
MARION	395,785,192	381,899,546	17,369,077	29,453,465	20,535,392	28,522,841
MARSHALL	1,596,410,623	1,374,593,030	77,949,203	41,733,143	47,502,125	40,154,662
MOBILE	7,462,178,543	6,996,791,008	362,168,356	380,407,466	405,797,250	371,846,308
MONROE	365,610,988	360,107,500	17,642,406	20,711,092	20,839,597	21,768,626
MONTGOMERY	4,054,579,700	3,976,962,720	177,087,519	180,841,350	153,788,911	153,411,800
MORGAN	2,609,703,804	2,379,362,263	76,948,904	65,021,626	76,719,831	63,783,996
PERRY	111,663,640	108,131,720	10,005,303	8,792,576	11,741,180	10,706,692
PICKENS	233,715,820	229,828,378	14,737,820	12,663,151	14,671,431	12,828,245
PIKE	508,473,680	507,753,345	24,827,549	23,965,480	25,923,481	25,151,949
RANDOLPH	458,388,623	424,480,070	13,687,583	14,439,054	17,462,042	13,351,114
RUSSELL	821,259,920	763,432,960	100,483,771	37,077,839	93,609,024	32,999,732
SHELBY	5,967,368,272	5,218,502,560	182,822,797	160,579,890	183,515,290	148,296,173
ST. CLAIR	1,490,272,826	1,117,829,886	60,673,819	59,628,862	65,308,020	62,219,490
SUMTER	202,574,540	183,838,220	N/A	N/A	N/A	N/A
TALLADEGA	1,550,157,860	1,471,506,820	45,508,582	43,324,940	36,404,851	36,981,005
TALLAPOOSA	1,101,373,440	1,002,630,080	25,875,628	26,069,224	27,520,872	25,111,866
TUSCALOOSA	4,282,065,670	3,947,317,460	147,818,140	133,370,237	147,348,758	137,884,368
WALKER	900,362,390	885,112,870	31,856,793	31,028,905	32,023,712	37,949,276
WASHINGTON	497,142,718	481,950,370	17,262,835	15,330,606	15,631,081	24,011,286
WILCOX	230,369,180	215,757,427	11,446,030	11,784,910	11,644,346	12,456,287
WINSTON	515,603,514	485,527,562	20,778,053	14,855,566	17,709,387	15,631,474

N/A = DATA NOT AVAILABLE

# *Indebtedness*

## *With Comparative Figures from 2023-2024*

County	Bonds and Warrants	Lease-Purchase Contracts	Temporary Loans	Other Indebtedness	Total Indebtedness 9/30/2025	Total Indebtedness 9/30/2024
AUTAUGA	15,530,000	-	1,669,571	-	17,199,571	6,694,344
BALDWIN	68,665,000	-	-	60,500,107	129,165,107	121,731,558
BARBOUR	345,639	-	-	77,423	423,062	710,620
BIBB	859,167	145,000	-	-	1,004,167	2,248,081
BLOUNT	N/A	N/A	N/A	N/A	N/A	N/A
BULLOCK	4,230,000	-	-	402,140	4,632,140	4,856,063
BUTLER	N/A	N/A	N/A	N/A	N/A	9,168,357
CALHOUN	3,695,000	-	-	25,964,354	29,659,354	32,936,121
CHAMBERS	10,905,000	3,256,537	-	-	14,161,537	13,783,183
CHEROKEE	1,535,037	-	-	19,598,119	21,133,156	21,822,471
CHILTON	-	19,105,000	-	1,903,890	21,008,890	23,033,346
CHOCTAW	14,150,000	-	-	5,762,905	19,912,905	10,084,890
CLARKE	7,090,101	-	-	184,162	7,274,263	7,640,809
CLAY	1,120,000	-	-	163,676	1,283,676	1,652,191
CLEBURNE	N/A	N/A	N/A	N/A	N/A	256,201
COFFEE	829,071	-	7,334,627	14,225,520	22,389,218	18,748,443
COLBERT	23,358,675	-	-	1,153,382	24,512,057	26,108,615
CONECUH	3,085,000	-	-	6,250,000	9,335,000	10,190,000
COOSA	72,831	-	-	-	72,831	857,645
COVINGTON	6,980,000	-	-	-	6,980,000	7,770,000
CRENSHAW	18,830,629	-	-	2,712,567	21,543,196	22,333,171
CULLMAN	19,483,024	-	-	-	19,483,024	21,224,252
DALE	2,159,615	-	-	-	2,159,615	2,417,697
DALLAS	4,020,000	-	-	-	4,020,000	4,310,000
DEKALB	10,000,000	-	-	6,110,466	16,110,466	13,974,483
ELMORE	86,270,000	-	-	2,642,608	88,912,608	47,057,403
ESCAMBIA	-	-	-	-	-	-
ETOWAH	16,370,000	-	-	1,769,691	18,139,691	19,706,431
FAYETTE	-	-	-	-	-	-
FRANKLIN	5,630,179	-	-	1,668,008	7,298,187	7,758,413
GENEVA	2,829,145	-	-	1,240,594	4,069,739	5,766,191
GREENE	3,250,000	-	-	-	3,250,000	3,230,000
HALE	565,197	-	-	628,034	1,193,231	1,868,380

N/A = DATA NOT AVAILABLE

# *Indebtedness*

## *With Comparative Figures from 2023-2024*

County	Bonds and Warrants	Lease-Purchase Contracts	Temporary Loans	Other Indebtedness	Total Indebtedness 9/30/2025	Total Indebtedness 9/30/2024
HENRY	9,470,000	-	-	228,706	9,698,706	3,030,764
HOUSTON	20,932,812	2,808,022	-	-	23,740,834	18,707,973
JACKSON	3,770,000	495,299	-	1,246,572	5,511,871	6,015,473
JEFFERSON	2,536,465,000	13,860,236	-	113,600,000	2,663,925,236	2,710,279,488
LAMAR	250,000	-	-	271,083	521,083	1,007,681
LAUDERDALE	-	-	-	-	-	-
LAWRENCE	14,815,000	-	-	1,043,419	15,858,419	16,176,122
LEE	15,905,000	602,663	3,505,128	9,712,207	29,724,998	26,626,991
LIMESTONE	4,865,000	-	-	7,012,323	11,877,323	13,945,582
LOWNDES	8,633,370	1,360,410	-	-	9,993,780	N/A
MACON	3,615,000	-	-	3,610,913	7,225,913	N/A
MADISON	39,816,000	-	-	-	39,816,000	45,008,344
MARENGO	19,680,000	-	-	6,155,067	25,835,067	25,835,067
MARION	14,314,108	-	-	-	14,314,108	13,313,122
MARSHALL	38,340,000	3,722,820	-	-	42,062,820	6,720,000
MOBILE	175,645,000	-	-	-	175,645,000	186,680,000
MONROE	6,557,568	3,122,385	50,002	-	9,729,955	12,891,501
MONTGOMERY	74,080,471	110,510,000	-	10,691,425	195,281,896	173,338,075
MORGAN	12,015,000	612,739	-	645,356	13,273,095	14,743,582
PERRY	3,547,131	2,530,000	1,817,030	-	7,894,161	7,483,916
PICKENS	-	-	-	372,593	372,593	758,811
PIKE	25,884,951	-	-	968,899	26,853,850	32,332,933
RANDOLPH	-	-	-	12,114,743	12,114,743	12,770,894
RUSSELL	10,145,000	-	-	1,696,576	11,841,576	8,498,142
SHELBY	35,880,000	-	-	-	35,880,000	37,890,000
ST. CLAIR	34,955,000	-	-	4,995,299	39,950,299	41,827,286
SUMTER	N/A	N/A	N/A	N/A	N/A	N/A
TALLADEGA	13,305,000	-	-	-	13,305,000	14,315,000
TALLAPOOSA	6,240,000	13,420	-	-	6,253,420	7,129,909
TUSCALOOSA	-	-	-	-	-	-
WALKER	10,556,198	16,263	-	375,757	10,948,218	11,183,910
WASHINGTON	4,856,871	-	-	3,527,662	8,384,533	9,394,394
WILCOX	4,595,000	2,692,272	-	2,413,048	9,700,320	10,438,119
WINSTON	4,291,844	-	-	485,000	4,776,844	5,557,780

N/A = DATA NOT AVAILABLE

# County Tax Rates

## With Comparative Figures from 2023-2024

COUNTY	General (*)	Road and Bridge	(1) School (**)	(1) Other (***)	2024-2025 Total	2023-2024 Total
AUTAUGA	7.50	2.50	13.00	4.00	27.00	27.00
BALDWIN	7.50	2.50	31.00	5.00	46.00	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	24.50	7.50	46.50	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	27.50
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	44.50
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 2023-2024

COUNTY	General (*)	Road and Bridge	(1) School (**)	(1) Other (***)	2024-2025 Total	2023-2024 Total
HENRY	9.50	4.00	15.00	8.50	37.00	37.00
HOUSTON	9.50	3.50	13.00	5.00	31.00	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	24.50	5.50	48.50	44.50
MONROE	7.50	2.50	13.00	8.00	31.00	31.00
MONTGOMERY	7.50	2.50	87.50	6.00	103.50	85.00
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	7.50	3.00	18.50	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 - 2024-2025 Fiscal Year

								Proprietary Fund Types		Fiduciary Fund Types		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects									September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 20,472,904	\$ 9,405,274	\$ 2	\$ 214,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,092,973	\$ 32,002,714		
<b>OTHER FINANCING SOURCES/(USES)</b>														
PROCEEDS FROM SALE OF ASSETS	44,554	181,050									225,604	496,428		
PROCEEDS FROM DEBT ISSUED				464,943							464,943			
PAYMENTS ON BONDS	(897,331)	(338,044)									(1,235,375)	(1,000,859)		
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES/(USES)</b>	<b>19,620,127</b>	<b>9,248,280</b>	<b>464,945</b>	<b>214,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,548,145</b>	<b>31,498,283</b>		
<b>EXPENDITURES</b>														
CURRENT AND CAPITAL OUTLAY	19,723,812	9,016,861		3,929,425							32,670,098	28,405,006		
DEBT SERVICE	303,926		1,318,069								1,621,995	1,303,914		
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,027,738</b>	<b>\$ 9,016,861</b>	<b>\$ 1,318,069</b>	<b>\$ 3,929,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,292,093</b>	<b>\$ 29,708,920</b>		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM DEBT</b>								
GENERAL OBLIGATION REFUNDING WARRANTS 2013			Variable		12/01/2027	\$ 975,000		
GENERAL OBLIGATION REFUNDING WARRANTS 2014			Variable		06/01/2034	2,935,000		
CONSTRUCTION LOAN - 2021 S. INDUSTRIAL PARK PROJECT			2.75%		04/06/2031	1,241,557		
2022 CAEC REVOLVING LOAN			2.25%		12/15/2031	428,014		
GENERAL OBLIGATION WARRANTS 2025			4.09%		03/01/2045	11,620,000	17,199,571	
<b>TOTAL INDEBTEDNESS</b>							<b>\$ 17,199,571</b>	

**County of Autauga**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 137,301,840	<b>STATE:</b>		CASH	\$ 20,894,365	\$ 11,690,586
REAL PROPERTY CLASS II	412,056,000	GENERAL	2.50	CASH WITH FISCAL AGENT	2,251	-
PERSONAL PROPERTY CLASS II	283,602,200	SOLDIER	1.00	INVESTMENTS	16,892,526	20,490,844
CLASS III - CURRENT USE	12,896,020	SCHOOL	3.00	RECEIVABLES	1,392,086	1,422,046
OTHER CLASS III	412,637,140			INVENTORIES	15,617	17,826
PENALTIES	241,520	<b>COUNTY:</b>		<b>TOTALS</b>	<u>\$ 39,196,845</u>	<u>\$ 33,621,302</u>
SUPPLEMENTS	50,265,920	GENERAL	5.00			
LESS: ERRORS	(51,959,700)	ROAD AND BRIDGE	2.50			
<b>SUB-TOTAL</b>	<u>1,257,040,940</u>	<b>SCHOOL:</b>				
MOTOR VEHICLES	152,828,740	COUNTY-WIDE	4.00			
<b>GROSS TAXES ASSESSED</b>	<u>1,409,869,680</u>	DISTRICT	6.00			
		SPECIAL FIRE	3.00	20.50		
LESS:		<b>TOTAL TAX RATES</b>		<u>27.00</u>		
EXEMPTIONS:						
HOMESTEAD	144,076,920					
ABATEMENTS	196,873,180					
OTHER	82,728,980					
<b>TOTAL EXEMPTIONS</b>	<u>423,679,080</u>					
<b>NET TAXABLE VALUATIONS</b>	<u>986,190,600</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	49,309,530					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>17,199,571</u>					
<b>AMOUNT UNDER DEBT LIMIT</b>	<u>\$ 32,109,959</u>					

# County of Baldwin

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 179,407,565	\$ 88,861,866	\$ 261,897	\$ 1,659,493		\$ -	\$ 780,300	\$ -	\$ 270,971,121	\$ 241,682,202	
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM WARRANTS, LOANS, SALE OF ASSETS, OTHER SOURCES	156,514	2,601,310								2,757,824	57,528,240
TOTAL REVENUES AND OTHER FINANCING SOURCES	179,564,079	91,463,176	261,897	1,659,493		\$ -	780,300		273,728,945	299,210,442	
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	118,189,214	97,924,560	1,068,006	28,222,229			804,476		246,208,485	197,013,767	
DEBT SERVICE	124,538		9,149,047						9,273,585	11,751,577	
TOTAL EXPENDITURES	\$ 118,313,752	\$ 97,924,560	\$ 10,217,053	\$ 28,222,229	\$ -	\$ 804,476	\$ -	\$ 255,482,070	\$ 208,765,344		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
G.O. WARRANTS SERIES 2020			4.00-5.00%	01/23/2020	01/23/2030	\$ 2,695,000		
G.O. WARRANTS SERIES 2020B			.323-2.346%	10/22/2020	10/22/2039	28,470,000		
G.O. WARRANTS SERIES 2024			4.00-5.00%	08/27/2024	08/27/2054	37,500,000		
NOTES FROM DIRECT BORROWINGS						60,500,107	129,165,107	
TOTAL INDEBTEDNESS							\$ 129,165,107	

# County of Baldwin

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 144,482,640	<b>STATE:</b>		CASH-OTHER THAN		
REAL PROPERTY CLASS II	6,118,907,240	GENERAL	2.50	SINKING FUNDS	\$ 216,736,727	\$ 263,730,552
PERSONAL PROPERTY CLASS II	326,614,380	SOLDIER	1.00	CASH-WITH FISCAL AGENT	7,047,633	7,058,042
CLASS III-CURRENT USE	33,329,760	SCHOOL	3.00	INVESTMENTS	50,127,424	
OTHER CLASS III	3,519,909,980			ACCOUNTS RECEIVABLE, NET	26,312,374	35,887,217
PENALTIES	3,996,560	<b>COUNTY:</b>		TAXES RECEIVABLE	78,832,897	79,353,839
SUPPLEMENTS	138,528,520	GENERAL	5.00	LEASES RECEIVABLE	-	354,661
ESCAPES	732,120	ROAD AND BRIDGE	2.50	DUE FROM OTHER FUNDS	4,310,085	6,707,625
LESS: ERRORS	(206,104,340)	HEALTH	0.50	INVENTORY	-	284
SUB-TOTAL	10,080,396,860	FIRE TAX	1.50	PREPAID EXPENSE	260,286	349,334
MOTOR VEHICLES	815,073,692	SCHOOL:		<b>TOTALS</b>	<u>\$ 383,627,426</u>	<u>\$ 393,441,554</u>
GROSS TAXES ASSESSED	<u>10,895,470,552</u>	COUNTY-WIDE	9.00			
LESS:		DISTRICT 1	1.00			
EXEMPTIONS:		DISTRICT 2 (Spanish Fort, Fairhope, Daphne)	9.00			
HOMESTEAD	456,712,120	DISTRICT 2 (Outside Spanish Fort, Fairhope)	3.00			
ABATEMENTS	59,430,460	GULF SHORES	3.00			
OTHER	803,799,320	ORANGE BEACH	3.00			
TOTAL EXEMPTIONS	<u>1,319,941,900</u>	HOSPITAL (*)	2.00	<u>39.50</u>		
NET TAXABLE VALUATIONS	<u>9,575,528,652</u>	TOTAL TAX RATES		<u>46.00</u>		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	478,776,433	(*) APPLICABLE IN PRECINCTS 1-7 ONLY				
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>129,165,107</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 349,611,326</u>					

# County of Barbour

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 7,704,485	\$ 7,255,236	\$ 1,211	\$ -	\$ -	\$ 13,208	\$ -	\$ -	\$ 14,974,140	\$ 14,518,779	
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM SALE OF ASSETS	5,973	30,110							36,083	14,105	
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,710,458	7,285,346	1,211	-	-	13,208	-	-	15,010,223	14,532,884	
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	7,087,869	6,276,842				1,920			13,366,631	12,301,453	
DEBT SERVICE	43,432	66,128	66,128						175,688	307,106	
TOTAL EXPENDITURES	\$ 7,131,301	\$ 6,342,970	\$ 66,128	\$ -	\$ -	\$ 1,920	\$ -	\$ -	\$ 13,542,319	\$ 12,608,559	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL OBLIGATION WARRANTS</b>								
SERIES 2021, GENERAL OBLIGATION WARRANTS			1.99%	03/15/2021	8/31/2031	\$ 345,639		
<b>LONG-TERM DEBT</b>								
NOTES FROM DIRECT BORROWING						77,423	423,062	
TOTAL INDEBTEDNESS							\$ 423,062	

# County of Barbour

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 354,482,420	<b>STATE:</b>		CASH	\$ 23,969,565	\$ 21,648,156
SUPPLEMENTS	1,668,420	GENERAL	2.50	RECEIVABLES	3,092,231	3,170,561
ERRORS (NET)	(2,307,240)	SOLDIER	1.00	INVESTMENTS	299,052	2,521,994
<b>SUB-TOTAL</b>	<b>353,843,600</b>	<b>SCHOOL</b>	<b>3.00</b>	<b>6.50</b>	<b>DUE FROM OTHER GOVERNMENTS</b>	<b>377,292</b>
MOTOR VEHICLES	52,403,342					
<b>GROSS TAXES ASSESSED</b>	<b>406,246,942</b>	<b>COUNTY:</b>		<b>PREPAIDS</b>	<b>22,435</b>	<b>-</b>
LESS:				<b>TOTALS</b>	<b>\$ 27,760,575</b>	<b>\$ 24,818,717</b>
EXEMPTIONS:						
ABATEMENTS	25,776,540	GENERAL	5.00			
HOMESTEAD	5,346,860	ROAD AND BRIDGE	2.00			
ACT #48	13,457,500	HOSPITAL	2.00			
ACT #91	1,808,660	SCHOOL:				
OTHER	23,830,160	COUNTY-WIDE	4.00			
<b>TOTAL EXEMPTIONS</b>	<b>70,219,720</b>	District 1 (*)	10.00			
<b>NET TAXABLE VALUATIONS</b>	<b>336,027,222</b>	District 55 (**)(**)	<b>16.00</b>	<b>39.00</b>		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	16,801,361	<b>TOTAL TAX RATES</b>		<b>45.50</b>		
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	423,062					
AMOUNT UNDER DEBT LIMIT	<b>\$ 16,378,299</b>					
		<small>(*) Tax Rates vary per District School District 1 - 10 Mills School District 55 - 3 Mills (**) City of Eufaula levies an additional 13 Mills for District 55</small>				

# County of Bibb

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 7,127,763	\$ 6,157,927	\$ -	\$ 268,986	\$ -	\$ 12,514	\$ -	\$ 13,567,190	\$ 11,276,599		
TOTAL REVENUES	7,127,763	6,157,927	-	268,986	-	12,514	-	13,567,190	11,276,599		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	8,995,325	8,774,518		38,778		6,289		17,814,910	13,128,212		
DEBT SERVICE	230,149	346,820	264,820			147,414		989,203	819,307		
TOTAL EXPENDITURES	\$ 9,225,474	\$ 9,121,338	\$ 264,820	\$ 38,778	\$ -	\$ 153,703	\$ -	\$ 18,804,113	\$ 13,947,519		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION REFUNDING WARRANTS - 2015			2-3%	04/01/2015	05/01/2030	\$ 859,167	859,167	
<b>SPECIAL REVENUE FUNDS</b>								
PBA LEASE - COURTHOUSE			2.5-4.375%	05/01/2011	05/01/2026	145,000	145,000	
TOTAL INDEBTEDNESS							\$ 1,004,167	

**County of Bibb**  
*Continued*

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES - CLASS I	\$ 33,215,540	<b>STATE:</b>		CASH - OTHER THAN SINKING FUNDS	\$ 15,522,377	\$ 16,066,977
AIRLINES AND RAILROAD PROPERTY CLASS II	2,034,820	GENERAL	2.50	ACCOUNTS RECEIVABLE	389,436	-
REAL PROPERTY - CLASS II	116,080,420	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 15,911,813</u>	<u>\$ 16,066,977</u>
PERSONAL PROPERTY - CLASS II	76,648,820	SCHOOL	<u>3.00</u>	6.50		
CURRENT USE - CLASS III	15,788,160					
OTHER - CLASS III	86,429,160	<b>COUNTY:</b>				
PENALTIES	257,620	GENERAL	5.00			
<b>SUB-TOTAL</b>	<u>330,454,540</u>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>61,841,360</u>	COURTHOUSE RENOVATION	2.00			
GROSS TAXES ASSESSED	<u>392,295,900</u>	SCHOOL:				
		COUNTY-WIDE	4.00			
		DISTRICT	3.00			
		SPECIAL	<u>3.00</u>	19.50		
LESS:						
EXEMPTIONS:						
INDUSTRIAL AND ABATEMENTS	109,622,280	TOTAL TAX RATES		<u>26.00</u>		
HOMESTEAD	19,105,440					
OTHER	23,191,260					
<b>TOTAL EXEMPTIONS</b>	<u>151,918,980</u>					
NET TAXABLE VALUATIONS	<u>240,376,920</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	12,018,846					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>859,167</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,159,679</u>					

# County of Blount

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

	Governmental Fund Types								Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Fund Types	September 30, 2025	September 30, 2024				September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 16,754,742	\$ 19,499,843	\$ -	\$ -	\$ -	\$ -	\$ 8,837	\$ -	\$ 8,837	\$ -	\$ -	\$ 36,263,422	\$ 37,185,800
TOTAL REVENUES	16,754,742	19,499,843	-	-	-	-	8,837	-	8,837	-	36,263,422	37,185,800	
<b>EXPENDITURES</b>													
CURRENT AND CAPITAL OUTLAY	13,266,226	19,309,342					26,060		26,060		32,601,628	32,867,826	
DEBT SERVICE		103,501									103,501	678,214	
TOTAL EXPENDITURES	\$ 13,266,226	\$ 19,412,843	\$ -	\$ -	\$ -	\$ -	\$ 26,060	\$ -	\$ 26,060	\$ -	\$ 32,705,129	\$ 33,546,040	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM DEBT</b>								
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	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 35,772,260	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 35,774,102	\$ 27,654,694
CLASS II AIRLINE AND RAILROAD PROPERTY	4,066,480	GENERAL	2.50	TOTALS	\$ 35,774,102	\$ 27,654,694
CLASS II REAL PROPERTY	218,483,260	SOLDIER	1.00			
CLASS II PERSONAL PROPERTY	46,157,440	SCHOOL	3.00			
CLASS III CURRENT USE	12,208,820					
CLASS III REAL PROPERTY	417,917,460	<b>COUNTY:</b>				
PENALTIES	311,154	GENERAL	9.00			
SUPPLEMENTS	569,501	ROAD AND BRIDGE	5.00			
ESCAPES	78,940	SCHOOL:				
SUB-TOTAL	735,565,315	COUNTY-WIDE	6.00			
MOTOR VEHICLES	<u>148,448,046</u>	DISTRICT 1 & 2	3.00			
GROSS TAXES ASSESSED	<u>884,013,361</u>	SCHOOL DISTRICT 1 & 2				
		AMENDMENT 778	1.00			
		DISTRICT 3	3.00			
		HOSPITAL	2.00	29.00		
LESS:						
EXEMPTIONS:						
HOMESTEAD	93,644,180	TOTAL TAX RATES		<u>35.50</u>		
ABATEMENTS	4,156,840					
INDUSTRIAL	1,936,960					
OTHER	57,573,040					
TOTAL EXEMPTIONS	<u>157,311,020</u>					
NET TAXABLE VALUATIONS	<u>726,702,341</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	36,335,117					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>-</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 36,335,117</u>					

# County of Bullock

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 2,671,144	\$ 3,949,546	\$ -	\$ 1,164,916	\$ -	\$ 104,622	\$ -	\$ 7,890,228	\$ 8,374,349
TOTAL REVENUES	2,671,144	3,949,546	-	1,164,916	-	104,622	-	7,890,228	8,374,349
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	2,295,382	4,237,368	-	1,569,881				8,102,631	6,663,871
DEBT SERVICE		2,000				129		2,129	2,000
TOTAL EXPENDITURES	\$ 2,295,382	\$ 4,239,368	\$ -	\$ 1,569,881	\$ -	\$ 129	\$ -	\$ 8,104,760	\$ 6,665,871

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>SPECIAL REVENUE FUNDS</b>								
2022 ATIB LIMITED OBLIGATION REVENUE BONDS						\$ 4,230,000		
NOTES AND LEASES PAYABLE						402,140	4,632,140	
TOTAL INDEBTEDNESS							\$ 4,632,140	

# County of Bullock

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 122,565,840	<b>STATE:</b>		CASH	\$ 5,492,231	\$ 4,887,181
SUPPLEMENT	1,104,960	GENERAL	2.50	INVESTMENTS	118,471	250,934
ESCAPES	22,140	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 5,610,702</u>	<u>\$ 5,138,115</u>
ERRORS	(1,531,880)	SCHOOL	3.00	6.50		
<b>SUB-TOTAL</b>	<u>122,161,060</u>					
MOTOR VEHICLES	<u>18,566,720</u>	<b>COUNTY:</b>				
GROSS TAXES ASSESSED	<u>140,727,780</u>	GENERAL	8.00			
		ROAD AND BRIDGE	4.00			
		HOSPITAL	6.50			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	8.00			
ABATEMENTS	4,200	SPECIAL COUNTY-WIDE	9.00			
HOMESTEAD	5,580,100	DISTRICT	4.50	40.00		
OTHER	7,204,400					
<b>TOTAL EXEMPTIONS</b>	<u>12,788,700</u>	<b>TOTAL TAX RATES</b>		<u>46.50</u>		
NET TAXABLE VALUATIONS	<u>127,939,080</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	6,396,954					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,632,140</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 1,764,814</u>					

# County of Butler

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Other				September 30, 2025	September 30, 2024
<b>REVENUES</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 14,862,673
<b>OTHER FINANCING SOURCES</b>								
PROCEEDS FROM ASSETS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	786,975
TOTAL REVENUES AND OTHER FINANCING SOURCES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,649,648
<b>EXPENDITURES</b>								
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13,237,594
DEBT SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	603,295
TOTAL EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 13,840,889

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>CAPITAL PROJECTS FUND</b>								
GENERAL OBLIGATION WARRANTS						N/A	N/A	
GENERAL OBLIGATION WARRANTS ROAD						N/A	N/A	
LEASE PURCHASE - DUMPTRUCKS						N/A	N/A	
TOTAL INDEBTEDNESS								N/A

N/A = DATA NOT AVAILABLE

**County of Butler**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 20,685,640	<b>STATE:</b>		CASH-OTHER THAN		
AIRLINE AND RAILROAD PROPERTY	10,878,820	GENERAL	2.50	SINKING FUND	N/A	N/A
REAL PROPERTY CLASS II	119,811,100	SOLDIER	1.00	RECEIVABLES	N/A	N/A
PERSONAL PROPERTY CLASS II	72,275,000	SCHOOL	3.00	INVENTORY	N/A	N/A
CLASS III - CURRENT USE	24,507,040		6.50	<b>TOTALS</b>	<b>N/A</b>	<b>N/A</b>
OTHER CLASS III	82,724,840	<b>COUNTY:</b>				
PENALTIES	138,060	GENERAL	7.00			
SUPPLEMENT	N/A	ROAD AND BRIDGE	4.50			
ESCAPES	N/A	SCHOOL:				
INSOLVENTS	N/A	COUNTY-WIDE	12.00	23.50		
<b>SUB-TOTAL</b>	<b>331,020,500</b>					
MOTOR VEHICLES	<u>50,593,089</u>	<b>TOTAL TAX RATES</b>	<u>30.00</u>			
GROSS TAXES ASSESSED	<u>381,613,589</u>					
LESS:						
EXEMPTIONS:						
HOMESTEAD	18,650,680					
ABATEMENTS	19,963,760					
OTHER	<u>28,159,080</u>					
<b>TOTAL EXEMPTIONS</b>	<b><u>66,773,520</u></b>					
NET TAXABLE VALUATIONS	<u>314,840,069</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,742,003					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>N/A</u>					
AMOUNT UNDER DEBT LIMIT	<u>N/A</u>					
N/A = DATA NOT AVAILABLE						

# County of Calhoun

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 32,730,777	\$ 24,374,110	\$ -	\$ 392,814	\$ 5,086,665	\$ 267,339	\$ -	\$ 62,851,705	\$ 62,257,538		
TOTAL REVENUES	32,730,777	24,374,110	-	392,814	5,086,665	267,339	-	62,851,705	62,257,538		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	26,185,262	30,903,176		13,496	5,088,428	50,769		62,241,131	51,288,694		
DEBT SERVICE			852,982					852,982	856,604		
TOTAL EXPENDITURES	\$ 26,185,262	\$ 30,903,176	\$ 852,982	\$ 13,496	\$ 5,088,428	\$ 50,769	\$ -	\$ 63,094,113	\$ 52,145,298		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
GENERAL OBLIGATION WARRANTS-2020 (*)						\$ 3,350,000		
GENERAL OBLIGATION WARRANTS-2014 (*)						345,000		
LANDFILL POST CLOSURE						570,831		
OPEB LIABILITY						11,138,398		
PENSION LIABILITY						11,563,530		
COMPENSATED ABSENCES						2,691,595	29,659,354	
TOTAL INDEBTEDNESS							\$ 29,659,354	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

# County of Calhoun

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 133,183,820	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 85,904,943	\$ 83,923,642
CLASS II AIRLINE AND RAILROAD PROPERTY	9,680,900	GENERAL	2.50	INVESTMENTS	23,767,383	21,574,540
CLASS II REAL PROPERTY	982,436,940	SOLDIER	1.00	ACCOUNTS RECEIVABLE	5,587,984	5,764,167
CLASS II PERSONAL PROPERTY	231,334,580	SCHOOL	3.00	INVENTORY	39,693	39,693
CLASS III CURRENT USE	11,382,200			PREPAID EXPENSES	319,446	333,620
CLASS III OTHER	528,511,460	<b>COUNTY:</b>		<b>TOTALS</b>	<u>\$ 115,619,449</u>	<u>\$ 111,635,662</u>
PENALTIES	1,596,552	FIRE DISTRICT	3.00			
SUPPLEMENTS	4,979,524	GENERAL	6.50			
ESCAPES	69,600	ROAD AND BRIDGE	3.00			
ERRORS	(15,577,452)	SCHOOL:				
SUB-TOTAL	1,887,598,124	COUNTY-WIDE	5.50			
MOTOR VEHICLES	<u>239,402,897</u>	DISTRICT 1 (*)	14.50	32.50		
GROSS TAXES ASSESSED	<u>2,127,001,021</u>	TOTAL TAX RATES		<u>39.00</u>		
LESS:		(*) Tax rates vary per district in the County:				
EXEMPTIONS:		District 32	8.0			
HOMESTEAD	153,490,740	District 24	13.0			
ABATEMENTS	94,533,960	District 53	13.0			
OTHER	<u>320,253,070</u>	District 65	14.5			
TOTAL EXEMPTIONS	<u>568,277,770</u>	District 1	14.5			
NET TAXABLE VALUATIONS	<u>1,558,723,251</u>	District 2	15.5			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	77,936,163	District 27	15.5			
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,695,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 74,241,163</u>					

# County of Chambers

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 9,734,667	\$ 16,446,348	\$ -	\$ 80	\$ -	\$ 113,712	\$ -	\$ 26,294,807	\$ 24,560,226			
TOTAL REVENUES	9,734,667	16,446,348	-	80	-	113,712	-	26,294,807	24,560,226			
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	8,543,385	15,982,854		92,672		65,380		24,684,291	22,573,932			
DEBT SERVICE	3,300		3,026,183					3,029,483	2,223,257			
TOTAL EXPENDITURES	\$ 8,546,685	\$ 15,982,854	\$ 3,026,183	\$ 92,672	\$ -	\$ 65,380	\$ -	\$ 27,713,774	\$ 24,797,189			

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION REFUNDING WARRANTS						\$ 6,205,000	6,205,000	
<b>SPECIAL REVENUE FUNDS</b>								
GAS TAX ANTICIPATION WARRANTS						4,700,000		
LEASE PURCHASES						3,256,537	7,956,537	
TOTAL INDEBTEDNESS							\$ 14,161,537	

# County of Chambers

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 632,956,960	<b>STATE:</b>		CASH	\$ 27,095,633	\$ 24,926,430
SUB-TOTAL	<u>632,956,960</u>	GENERAL	2.50	CERTIFICATES OF DEPOSIT	5,050,750	8,645,454
MOTOR VEHICLES	<u>69,889,220</u>	SOLDIER	1.00	RECEIVABLES	193,536	193,536
GROSS TAXES ASSESSED	<u>702,846,180</u>	SCHOOL	3.00	<b>TOTALS</b>	<u>\$ 32,339,919</u>	<u>\$ 33,765,420</u>
LESS:		<b>COUNTY:</b>				
EXEMPTIONS:		GENERAL	9.20			
HOMESTEAD	18,227,320	GENERAL (SPECIAL)	3.00			
ACT #48	26,617,880	ROAD AND BRIDGE	4.10			
ACT #91	235,000	SPECIAL LIBRARY	2.00			
HOMESTEAD No.4	1,503,520	SPECIAL HOSPITAL	4.00			
ABATEMENTS	85,500,260	SCHOOL:				
OTHER	<u>63,940,420</u>	COUNTY-WIDE	9.60			
TOTAL EXEMPTIONS	<u>196,024,400</u>	DISTRICT	4.10	36.00		
NET TAXABLE VALUATIONS	<u>506,821,780</u>	TOTAL TAX RATES		<u>42.50</u>		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,341,089					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>6,205,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 19,136,089</u>					

# County of Cherokee

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Totals	
	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Other Funds	(Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Fund Types	Fund Types	Other Funds	September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 11,181,891	\$ 9,638,799	\$ 488,175	\$ 1,340,387	\$ 168,006	\$ 187,079	\$ -	\$ 23,004,337	\$ 19,780,422
TOTAL REVENUES	11,181,891	9,638,799	488,175	1,340,387	168,006	187,079	-	23,004,337	19,780,422
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	11,536,769	6,423,841		1,464,200	90,577	137,422		19,652,809	19,000,616
DEBT SERVICE	100,000	690,489	10,846,373					11,636,862	1,217,705
TOTAL EXPENDITURES	\$ 11,636,769	\$ 7,114,330	\$ 10,846,373	\$ 1,464,200	\$ 90,577	\$ 137,422	\$ -	\$ 31,289,671	\$ 20,218,321

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
COMPENSATED ABSENCES						\$ 1,052,217		
NOTES PAYABLE (*)						1,210,902		
2024 PUBLIC BUILDING AUTHORITY AGREEMENT						17,335,000		
2010 RECOVERY ZONE WARRANTS (*)						1,347,710		
2007 GENERAL OBLIGATION WARRANTS (*)						187,327	\$ 21,133,156	
TOTAL INDEBTEDNESS							\$ 21,133,156	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

# County of Cherokee

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 33,232,280	<b>STATE:</b>		CASH-OTHER THAN		
CLASS II AIRLINE AND RAILROAD PROPERTY	23,340	GENERAL	2.50	SINKING FUNDS	\$ 16,651,515	\$ 11,465,841
CLASS II REAL PROPERTY	173,318,200	SOLDIER	1.00	RECEIVABLES	1,625,380	1,258,473
CLASS II PERSONAL PROPERTY	31,825,760	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 18,276,895</b>	<b>\$ 12,724,314</b>
CLASS III CURRENT USE	12,261,620					
CLASS III OTHER	187,660,980	<b>COUNTY:</b>				
SUPPLEMENTS (*)	(3,592,920)	GENERAL	5.00			
<b>SUB-TOTAL</b>	<b>434,729,260</b>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	71,554,380	FIRE PROTECTION	1.50			
GROSS TAXES ASSESSED	<b>506,283,640</b>	RESCUE SERVICE	0.50			
LESS:		<b>SCHOOL:</b>				
EXEMPTIONS:		COUNTY-WIDE	14.00			
HOMESTEAD	74,316,520	DISTRICT	8.00			
OTHER	30,030,640	HOSPITAL	4.00	35.50		
ABATEMENTS	5,243,880					
<b>TOTAL EXEMPTIONS</b>	<b>109,591,040</b>	<b>TOTAL TAX RATES</b>		<b>42.00</b>		
NET TAXABLE VALUATIONS	<b>396,692,600</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	19,834,630					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,745,939					
AMOUNT UNDER DEBT LIMIT	\$ 17,088,691					

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

# County of Chilton

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Proprietary Fund Types		Fiduciary Fund Types		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects									September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 23,227,866	\$ 8,621,191	\$ 937	\$ 5,212,843	\$ -	\$ 207,597	\$ -	\$ 37,270,434	\$ 33,945,137					
<b>OTHER FINANCING SOURCES</b>			201,962							201,962		2,442,963		
SALE OF CAPITAL ASSETS														
PROCEEDS FROM DEBT ISSUED														
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,227,866	8,823,153	937	5,212,843	-	207,597	-	37,472,396	38,355,130					
<b>EXPENDITURES</b>														
CURRENT AND CAPITAL OUTLAY	28,120,401	8,711,718.00		4,432,504		299,279		41,563,902	31,038,251					
DEBT SERVICE		448,234	2,324,098					2,772,332	15,091,414					
TOTAL EXPENDITURES	\$ 28,120,401	\$ 9,159,952	\$ 2,324,098	\$ 4,432,504	\$ -	\$ 299,279	\$ -	\$ 44,336,234	\$ 46,129,665					

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM DEBT</b>								
DIRECT FINANCING - MOTOR GRADERS			1.90%	10/28/2020	10/28/2030	\$ 349,411		
DIRECT FINANCING - DUMP TRUCKS			5.21%	06/24/2024	07/02/2029	1,554,479		
PBA LEASE - NEW COURTHOUSE			5.00%	08/28/2024	09/30/2054	19,105,000	21,008,890	
TOTAL INDEBTEDNESS							\$ 21,008,890	

**County of Chilton**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 124,257,880	<b>STATE:</b>		CASH	\$ 20,689,330	\$ 16,222,833
AIRLINE AND RAILROAD	11,758,520	GENERAL	2.50	CASH WITH FISCAL AGENTS	15,943,496	-
REAL PROPERTY CLASS II	189,985,400	SOLDIER	1.00	INVESTMENT	17,932,601	17,749,609
PERSONAL PROPERTY CLASS II	69,860,960	SCHOOL	3.00	RECEIVABLES	1,167,625	512,795
CLASS III - CURRENT USE	15,730,020			PREPAID ITEMS	56,862	37,353
OTHER CLASS III	199,799,420	<b>COUNTY:</b>		<b>TOTALS</b>	<b>\$ 55,789,914</b>	<b>\$ 34,522,590</b>
PENALTIES	267,598	GENERAL	7.00			
SUPPLEMENTS	22,624,340	SPECIAL GENERAL	5.00			
ESCAPES	8,000	ROAD AND BRIDGE	3.50			
LESS: ERRORS	(10,108,920)	TRADE SCHOOL	3.00			
<b>SUB-TOTAL</b>	<b>624,183,218</b>	<b>SCHOOL:</b>				
MOTOR VEHICLES	117,315,048	COUNTY-WIDE	5.00			
<b>GROSS TAXES ASSESSED</b>	<b>741,498,266</b>	DISTRICT	5.00			
LESS:		SPECIAL HYDRO TAX	2.50			
EXEMPTIONS:		RURAL FIRE PROTECTION	4.00	35.00		
ABATEMENTS	1,364,760	<b>TOTAL TAX RATES</b>		<b>41.50</b>		
HOMESTEAD	52,484,900					
OTHER	5,046,340					
<b>TOTAL EXEMPTIONS</b>	<b>58,896,000</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>682,602,266</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	34,130,113					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	1,903,889					
<b>AMOUNT UNDER DEBT LIMIT</b>	<b>\$ 32,226,224</b>					

# County of Choctaw

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 4,126,560	\$ 8,602,324	\$ 10,790	\$ -	\$ 532,002	\$ 228,666	\$ -	\$ 13,500,342	\$ 13,956,038			
<b>OTHER FINANCING SOURCES</b>												
OTHER	504,791	11,842,084									12,346,875	2,407,376
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,631,351	20,444,408	10,790	-	532,002	228,666	-	25,847,217	16,363,414			
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	4,999,111	10,285,016			525,134	1,992		15,811,253	13,452,270			
DEBT SERVICE	76,784	1,469,544	598,950							2,145,278	1,244,736	
TOTAL EXPENDITURES	\$ 5,075,895	\$ 11,754,560	\$ 598,950	\$ -	\$ 525,134	\$ 1,992	\$ -	\$ 17,956,531	\$ 14,697,006			

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
SERIES 2019 GENERAL OBLIGATION WARRANTS			1.5-3.00%	09/12/2019	Various	\$ 595,000		
GASOLINE TAX REFUNDING WARRANTS 2017			2.45-3.80%	01/01/2017	12/01/2043	2,525,000		
SERIES 2017-A GENERAL OBLIGATION REFUNDING WARRANTS			1.60-3.50%	02/01/2017	06/01/2041	1,645,000		
SERIES 2017-B TAXABLE GENERAL OBLIGATION REFUNDING WARRANTS (LANDFILL)			2.25-3.65%	02/01/2017	06/01/2029	885,000		
SERIES 2025 GENERAL OBLIGATION WARRANTS			6.00-6.50%	08/14/2025	various	8,500,000		
ESTIMATED CLOSURE COSTS FOR LANDFILL						5,762,905	19,912,905	
TOTAL INDEBTEDNESS							\$ 19,912,905	

**County of Choctaw**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 97,188,360	<b>STATE:</b>		CASH	\$ 18,888,500	\$ 8,995,726
REAL PROPERTY CLASS II	60,089,700	GENERAL	2.50	RECEIVABLES	103,783	-
AIRLINE AND RAILROAD PROPERTY	4,747,420	SOLDIER	1.00	TOTALS	\$ 18,992,283	\$ 8,995,726
PERSONAL PROPERTY CLASS II	164,422,020	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	27,510,440					
OTHER CLASS III	61,365,780					
PENALTIES	25,540					
<b>SUB-TOTAL</b>	<u>415,349,260</u>					
MOTOR VEHICLES	<u>36,924,652</u>					
GROSS TAXES ASSESSED	<u>452,273,912</u>					
LESS:						
EXEMPTIONS:						
ABATEMENTS	80,985,360					
HOMESTEAD	16,352,060					
OTHER	8,777,440					
<b>TOTAL EXEMPTIONS</b>	<u>106,114,860</u>					
NET TAXABLE VALUATIONS	<u>346,159,052</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	17,307,953					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>14,150,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 3,157,953</u>					

# County of Clarke

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 9,119,328	\$ 8,887,945	\$ 1,644	\$ -	\$ -	\$ 16,305	\$ -	\$ -	\$ 18,025,222	\$ 16,436,327	
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM LOANS, SALE OF WARRANTS, CAPITAL ASSETS, ETC.	139,257	1,641,568								1,780,825	5,456,779
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,258,585</b>	<b>10,529,513</b>	<b>1,644</b>	<b>-</b>	<b>-</b>	<b>16,305</b>	<b>-</b>	<b>-</b>	<b>19,806,047</b>	<b>21,893,106</b>	
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	8,524,236	14,515,309								23,039,545	26,054,405
DEBT SERVICE			544,631							556,435	453,225
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,524,236</b>	<b>\$ 14,515,309</b>	<b>\$ 544,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,804</b>	<b>\$ -</b>	<b>\$ 11,804</b>	<b>\$ -</b>	<b>\$ 23,595,980</b>	<b>\$ 26,507,630</b>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
COMPENSATED ABSENCES						\$ 184,162	184,162	
<b>OTHER FUNDS</b>								
GENERAL OBLIGATION REFUNDING WARRANTS 2021A - CH ADDITION						1,449,966		
GENERAL OBLIGATION REFUNDING WARRANTS 2021B - ECON DEV						2,199,936		
GENERAL OBLIGATION WARRANT 2024 - ENERGY PROJECT						3,440,199	7,090,101	
<b>TOTAL INDEBTEDNESS</b>							<b>\$ 7,274,263</b>	

**County of Clarke**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 31,158,160	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 18,940,775	\$ 22,510,684
AIRLINE AND RAILROAD	3,468,120	GENERAL	2.50	RECEIVABLES	1,915,272	2,848,370
REAL PROPERTY CLASS II	169,008,760	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 20,856,047</u>	<u>\$ 25,359,054</u>
PERSONAL PROPERTY CLASS II	188,603,680	SCHOOL	<u>3.00</u>	6.50		
CLASS III - CURRENT USE	36,965,040					
OTHER CLASS III	93,786,780	<b>COUNTY:</b>				
PENALTIES	243,660	GENERAL	6.50			
SUPPLEMENTS	167,200	ROAD AND BRIDGE	2.50			
ESCAPES	86,540	SCHOOL:				
<b>SUB-TOTAL</b>	<u>523,487,940</u>	COUNTY-WIDE	12.50			
MOTOR VEHICLES	<u>66,736,845</u>	DISTRICT	3.00			
<b>GROSS TAXES ASSESSED</b>	<u>590,224,785</u>	FIRE DISTRICT	<u>2.00</u>	<u>26.50</u>		
LESS:		TOTAL TAX RATES		<u>33.00</u>		
EXEMPTIONS:						
HOMESTEAD	22,702,420					
OTHER	18,607,960					
ABATEMENTS	100,268,540					
<b>TOTAL EXEMPTIONS</b>	<u>141,578,920</u>					
<b>NET TAXABLE VALUATIONS</b>	<u>448,645,865</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	22,432,293					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,090,101</u>					
<b>AMOUNT UNDER DEBT LIMIT</b>	<u>\$ 15,342,192</u>					

# County of Clay

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 3,799,595	\$ 5,575,458	\$ 6,135	\$ -	\$ 277,461	\$ 11,666	\$ -	\$ 9,670,315	\$ 8,968,144
TOTAL REVENUES	3,799,595	5,575,458	6,135	-	277,461	11,666	-	9,670,315	8,968,144
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	3,764,324	5,376,561		-	227,432	35,777		9,404,094	11,157,006
DEBT SERVICE		562,477	330,765					893,242	404,816
TOTAL EXPENDITURES	\$ 3,764,324	\$ 5,939,038	\$ 330,765	\$ -	\$ 227,432	\$ 35,777	\$ -	\$ 10,297,336	\$ 11,561,822

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
GENERAL OBLIGATION REFUNDING WARRANTS 2018						\$ 1,120,000	1,120,000	
2023 DURA-PATCHER						142,441		
2013-2015 VOLVO JOHN DEER						21,235	163,676	
TOTAL INDEBTEDNESS							\$ 1,283,676	

**County of Clay**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 176,927,400					
MOTOR VEHICLES	<u>35,003,023</u>	STATE: GENERAL SOLDIER	2.50 1.00	CASH-OTHER THAN SINKING FUNDS CASH WITH FISCAL AGENT	\$ 18,276,707	\$ 8,098,568
GROSS TAXES ASSESSED	<u>211,930,423</u>	SCHOOL	<u>3.00</u>	6.50 TOTALS	<u>170,663</u>	<u>165,831</u>
					<u>\$ 18,447,370</u>	<u>\$ 8,264,399</u>
LESS:		COUNTY:				
EXEMPTIONS:		GENERAL	6.00			
HOMESTEAD	3,682,160	ROAD AND BRIDGE	3.00			
ACT #91	843,860	SCHOOL:				
ACT #48	8,801,400	COUNTY-WIDE	4.50			
OTHER	37,407,580	SPECIAL DISTRICT	3.00			
ABATEMENTS	<u>5,056,380</u>	SPECIAL DISTRICT	6.00			
TOTAL EXEMPTIONS	<u>55,791,380</u>	FIRE DISTRICT	<u>2.00</u>	24.50		
NET TAXABLE VALUATIONS	<u>156,139,043</u>	TOTAL TAX RATES		<u>31.00</u>		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,806,952					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,283,676</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 6,523,276</u>					

# County of Cleburne

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Totals (Memorandum Only)	
	General	Special Revenue	Governmental Fund Types Debt Service	Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	September 30, 2025	September 30, 2024
<b>REVENUES</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 11,453,079
<b>OTHER FINANCING SOURCES</b>									
SALE OF FIXED ASSETS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	78,198
TOTAL REVENUES AND OTHER FINANCING SOURCES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11,531,277
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11,759,956
DEBT SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,200
TOTAL EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 11,762,156

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
ESTIMATED LIABILITY FOR COMPENSATED ABSENCES						N/A	N/A	
TOTAL INDEBTEDNESS								N/A

# County of Cleburne

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 24,618,540	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 11,093,227	N/A
CLASS II AIRLINES AND RAILROAD PROPERTY	6,423,020	GENERAL	2.50	INVESTMENTS	1,001,725	N/A
CLASS II REAL PROPERTY	61,550,760	SOLDIER	1.00	RECEIVABLES	1,731,174	N/A
CLASS II PERSONAL PROPERTY	20,998,660	SCHOOL	3.00	DUE FROM OTHER GOVERNMENTAL UNITS	511,039	N/A
CLASS III CURRENT USE	12,052,160			PREPAID ITEMS	128,961	N/A
CLASS III OTHER	104,324,180	<b>COUNTY:</b>		<b>TOTALS</b>	<b>\$ 14,466,126</b>	<b>N/A</b>
PENALTIES	50,000	GENERAL	5.00			
SUPPLEMENTS	1,244,920	ROAD AND BRIDGE	2.50			
ERRORS	(1,999,840)	SCHOOL:				
<b>SUB-TOTAL</b>	<b>229,262,400</b>	COUNTY-WIDE	9.00			
MOTOR VEHICLES	<u>42,903,300</u>	DISTRICT	8.00			
<b>GROSS TAXES ASSESSED</b>	<b>272,165,700</b>	HOSPITAL	4.00			
LESS:		FIRE DISTRICT	2.00	30.50		
EXEMPTIONS:				<b>37.00</b>		
HOMESTEAD	18,669,140					
ABATEMENTS	1,530,780					
OTHER	28,291,760					
<b>TOTAL EXEMPTIONS</b>	<b>48,491,680</b>					
<b>NET TAXABLE VALUATIONS</b>	<b><u>223,674,020</u></b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,183,701					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>N/A</u>					
AMOUNT UNDER DEBT LIMIT	\$ <u>11,183,701</u>					

N/A = DATA NOT AVAILABLE

# County of Coffee

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

	Governmental Fund Types						Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals	
	General	Special Revenue	Debt Service	Capital Projects						(Memorandum Only)	September 30, 2025
REVENUES	\$ 16,440,331	\$ 7,444,090	\$ -	\$ -	\$ 11,455,503	\$ 101,069	\$ -	\$ 35,440,993	\$ 34,257,488	September 30, 2024	
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM LOANS, WARRANTS, AND LEASES	167,364	3,307,559			3,744,812			7,219,735	6,494,609		
PROCEEDS FROM SALE OF ASSETS	216,800	1,609,000			1,086,170			2,911,970	2,994,461		
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>16,824,495</u>	<u>12,360,649</u>	<u>-</u>	<u>-</u>	<u>16,286,485</u>	<u>101,069</u>	<u>-</u>	<u>45,572,698</u>	<u>43,746,558</u>		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	14,532,703	10,579,661			13,468,112	81,279		38,661,755	40,613,655		
DEBT SERVICE	1,197,246	1,416,434	430,762		2,121,332			5,165,774	4,736,248		
TOTAL EXPENDITURES	<u>\$ 15,729,949</u>	<u>\$ 11,996,095</u>	<u>\$ 430,762</u>	<u>\$ -</u>	<u>\$ 15,589,444</u>	<u>\$ 81,279</u>	<u>\$ -</u>	<u>\$ 43,827,529</u>	<u>\$ 45,349,903</u>		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANT 2012						\$ 829,071		
NOTES PAYABLE						<u>\$ 10,917,961</u>	<u>11,747,032</u>	
<b>SPECIAL REVENUE FUNDS</b>								
NOTES PAYABLE						<u>3,307,559</u>	<u>3,307,559</u>	
<b>PROPRIETARY FUNDS</b>								
LOAN						<u>7,334,627</u>	<u>7,334,627</u>	
TOTAL INDEBTEDNESS							<u>\$ 22,389,218</u>	

# County of Coffee

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 39,671,680	<b>STATE:</b>		CASH-OTHER THAN		
REAL PROPERTY CLASS II	278,512,340	GENERAL	2.50	SINKING FUND	\$ 7,045,191	\$ 5,892,894
PERSONAL PROPERTY CLASS II	71,868,560	SOLDIER	1.00	INVESTMENTS	155,077	155,061
CLASS III - CURRENT USE	19,651,400	SCHOOL	3.00	RECEIVABLES	3,299,607	2,263,558
OTHER CLASS III	338,573,160			INVENTORY	119,849	147,698
PENALTIES	2,147,620	<b>COUNTY:</b>		<b>TOTALS</b>	<u>\$ 10,619,724</u>	<u>\$ 8,459,211</u>
SUPPLEMENT	3,160,200	GENERAL	7.00			
LITIGATIONS	74,380	ROAD AND BRIDGE	3.50			
INSOLVENTS	81,800	SCHOOL:				
ERRORS-NET	(3,898,800)	COUNTY-WIDE	5.00			
<b>SUB-TOTAL</b>	<u>749,842,340</u>	DISTRICT 1	12.00			
MOTOR VEHICLES	<u>146,106,763</u>	DISTRICT 48	11.00			
GROSS TAXES ASSESSED	<u>895,949,103</u>	DISTRICT E	11.00	<u>49.50</u>		
LESS:				<u>56.00</u>		
EXEMPTIONS:						
ABATEMENTS	31,083,920					
HOMESTEAD	15,967,280					
ACT #48	64,717,760					
ACT #91	5,797,860					
OTHER	27,745,560					
<b>TOTAL EXEMPTIONS</b>	<u>145,312,380</u>					
NET TAXABLE VALUATIONS	<u>750,636,723</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	37,531,836					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>22,389,218</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 15,142,618</u>					

# County of Colbert

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 15,662,669	\$ 10,869,843	\$ 184,610	\$ 45,414	\$ 7,571,984	\$ 634,669			-	\$ 34,969,189	\$ 33,010,645
TOTAL REVENUES	15,662,669	10,869,843	184,610	45,414	7,571,984	634,669			-	34,969,189	33,010,645
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	14,855,044	11,093,867		1,420,168	7,992,628	734,966			-	36,096,673	42,361,568
DEBT SERVICE		30,348	2,578,602		25,588					2,634,538	2,627,823
TOTAL EXPENDITURES	\$ 14,855,044	\$ 11,124,215	\$ 2,578,602	\$ 1,420,168	\$ 8,018,216	\$ 734,966			-	\$ 38,731,211	\$ 44,989,391

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANT - 2021			3.00%	10/19/2021	10/01/2051	\$ 18,490,000		
NOTE FROM DIRECT BORROWING			2.35%	04/22/2016	01/22/2032	1,153,382		
GENERAL OBLIGATION WARRANT - 2025			5.65%	05/01/2025	05/01/2029	298,786	19,942,168	
<b>SPECIAL REVENUE FUNDS</b>								
2022 GENERAL OBLIGATION WARRANT - 2022 (ROAD)			2.790%	08/01/2022	08/01/2027	256,587		
ROAD DEPARTMENT REVENUE WARRANTS - 2023			3.490%	08/31/2023	11/01/2027	3,388,302	3,644,889	
<b>PROPRIETARY FUNDS</b>								
GENERAL OBLIGATION WARRANTS - 2020 (WATER)			2.200%	09/15/2020	08/15/2041	440,000		
GENERAL OBLIGATION WARRANTS - 2022 (WATER)			2.20%	4/1/2022	08/15/2043	485,000	925,000	
TOTAL INDEBTEDNESS							\$ 24,512,057	

# County of Colbert

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 19,822,880	<b>STATE:</b>		CASH	\$ 42,819,745	\$ 44,307,369
AIRLINES AND RAILROADS	14,432,940	GENERAL	2.50	INVESTMENTS	502,253	498,572
REAL PROPERTY CLASS II	560,481,760	SOLDIER	1.00	TOTALS	\$ 43,321,998	\$ 44,805,941
PERSONAL PROPERTY CLASS II	298,303,940	SCHOOL	3.00			
CURRENT USE CLASS III	10,560,760					
OTHER CLASS III	434,595,680	<b>COUNTY:</b>				
PENALTIES	1,634,040	GENERAL	6.50			
SUPPLEMENT	17,504,760	ROAD AND BRIDGE	2.00			
ERRORS-NET	(16,632,320)	SCHOOL:				
<b>SUB-TOTAL</b>	<u>1,340,704,440</u>	COUNTY-WIDE	4.00			
MOTOR VEHICLES	<u>147,593,277</u>	DISTRICT	11.00	<u>23.50</u>		
GROSS TAXES ASSESSED	<u>1,488,297,717</u>	TOTAL TAX RATES		<u>30.00</u>		
LESS:						
EXEMPTIONS:						
ABATEMENTS	83,640,860					
HOMESTEAD	16,270,080					
ACT #48	73,913,580					
ACT #91	5,194,900					
OTHER EXEMPTIONS	211,493,700					
<b>TOTAL EXEMPTIONS</b>	<u>390,513,120</u>					
NET TAXABLE VALUATIONS	<u>1,097,784,597</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	54,889,230					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>24,512,057</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 30,377,173</u>					

# County of Conecuh

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Totals		
	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Other Funds	(Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects					September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 9,017,360	\$ 4,965,814	\$ 50,014	\$ 1,596,132	\$ -	\$ 15,407	\$ -	\$ 15,644,727	\$ 12,479,472	
<b>TOTAL REVENUES</b>	<b>9,017,360</b>	<b>4,965,814</b>	<b>50,014</b>	<b>1,596,132</b>	<b>-</b>	<b>15,407</b>	<b>-</b>	<b>15,644,727</b>	<b>12,479,472</b>	
<b>EXPENDITURES</b>										
CURRENT AND CAPITAL OUTLAY	7,196,201	3,613,126		1,138,488		5,154		11,952,969	10,854,979	
DEBT SERVICE	36,197	54,341	1,138,441					1,228,979	1,232,820	
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,232,398</b>	<b>\$ 3,667,467</b>	<b>\$ 1,138,441</b>	<b>\$ 1,138,488</b>	<b>\$ -</b>	<b>\$ 5,154</b>	<b>\$ -</b>	<b>\$ 13,181,948</b>	<b>\$ 12,087,799</b>	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
SERIES 2014 GENERAL OBLIGATION WARRANTS			3.35%		03/01/2029	\$ 785,000		
SERIES 2015-A GENERAL OBLIGATION WARRANTS			1.50%		01/01/2036	1,305,000		
SERIES 2015-B GENERAL OBLIGATION WARRANTS			1.60%		09/01/2036	995,000		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2012			3.00%		03/01/2027	650,000		
CONECUH PBA JAIL/CH FUNDING AGREEMENT 2015 B			3.00%		03/01/2036	5,600,000	9,335,000	
<b>TOTAL INDEBTEDNESS</b>							<b>\$ 9,335,000</b>	

# County of Conecuh

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 14,905,560	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 10,386,477	\$ 8,362,273
AIRLINE AND RAILROAD PROPERTY	7,645,660	GENERAL	2.50	CASH WITH FISCAL AGENT	1,480,551	1,482,666
REAL PROPERTY CLASS II	91,294,400	SOLDIER	1.00	INVESTMENTS	2,166,096	1,493,930
PERSONAL PROPERTY CLASS II	32,564,156	SCHOOL	3.00	<b>TOTALS</b>	<u>\$ 14,033,124</u>	<u>\$ 11,338,869</u>
CURRENT USE CLASS III	29,885,200					
OTHER CLASS III	57,286,380	<b>COUNTY:</b>				
PENALTIES	168,760	GENERAL	8.00			
SUPPLEMENTS	329,040	ROAD AND BRIDGE	7.00			
ESCAPES	9,460	FIRE TAX	3.00			
INSOLVENTS	124,600	SCHOOL:				
LESS: ERRORS	(1,878,616)	DISTRICT	9.50			
Sub-TOTAL	<u>232,334,600</u>	DISTRICT - CA778	0.50	<u>28.00</u>		
MOTOR VEHICLES	<u>28,092,877</u>					
GROSS TAXES ASSESSED	<u>260,427,477</u>			<b>TOTAL TAX RATES</b>	<u>34.50</u>	
LESS:						
EXEMPTIONS:						
HOMESTEAD	20,528,400					
ABATEMENTS	6,274,740					
OTHER	33,067,960					
LESS: ERRORS ON EXEMPTIONS	(40,000)					
TOTAL EXEMPTIONS	<u>59,831,100</u>					
NET TAXABLE VALUATIONS	<u>200,596,377</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,029,819					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,085,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 6,944,819</u>					

# County of Coosa

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

	Governmental Fund Types							Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Fund Types	September 30, 2025				September 30, 2024	
<b>REVENUES</b>	\$ 4,916,208	\$ 4,850,882		\$ 233,428	\$ -	\$ -	\$ 458,984	\$ 10,459,502	\$ 8,219,860			
TOTAL REVENUES	4,916,208	4,850,882	-	233,428	-	-	458,984	10,459,502	8,219,860			
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	4,364,428	5,287,835		171,680			458,981	10,282,924	6,549,648			
DEBT SERVICE									128,373			
TOTAL EXPENDITURES	\$ 4,364,428	\$ 5,287,835	\$ -	\$ 171,680	\$ -	\$ -	\$ 458,981	\$ 10,282,924	\$ 6,678,021			

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM DEBT</b>								
ARRA GENERAL OBLIGATION WARRANTS 2010A						\$ 72,831	72,831	
<b>TOTAL INDEBTEDNESS</b>								
						\$ 72,831		

**County of Coosa**  
*Continued*

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 70,151,240	<b>STATE:</b>		CASH AND CASH EQUIVALENTS	\$ 6,357,587	\$ 6,341,958
REAL PROPERTY - CLASS II	61,951,320	GENERAL	2.50	TOTALS	<u>\$ 6,357,587</u>	<u>\$ 6,341,958</u>
PERSONAL PROPERTY - CLASS II	22,907,940	SOLDIER	1.00			
CLASS III - CURRENT USE	17,153,580	SCHOOL	3.00	6.50		
CLASS III - REAL PROPERTY	89,593,320					
PENALTIES	45,920	<b>COUNTY:</b>				
SUPPLEMENTS	452,260	GENERAL	5.00			
ERRORS	(534,100)	ROAD AND BRIDGE	2.50			
<b>SUB-TOTAL</b>	<u>261,721,480</u>	<b>SCHOOL:</b>				
MOTOR VEHICLES	<u>25,545,492</u>	COUNTY-WIDE	4.00			
GROSS TAXES ASSESSED	<u>287,266,972</u>	DISTRICT	8.00	<u>19.50</u>		
LESS:				<b>TOTAL TAX RATES</b>	<u>26.00</u>	
EXEMPTIONS:						
HOMESTEAD	24,388,480					
ABATEMENTS	14,917,420					
OTHER	19,160,560					
<b>TOTAL EXEMPTIONS</b>	<u>58,466,460</u>					
NET TAXABLE VALUATIONS	<u>228,800,512</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,440,026					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>72,831</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,367,195</u>					

# County of Covington

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Proprietary		Fiduciary		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Fund Types	Fund Types	September 30, 2025	September 30, 2024						
<b>REVENUES</b>	\$ 11,860,528	\$ 13,850,277	\$ 18,569	\$ 14	\$ 21,362	\$ -	\$ -	\$ 25,750,750	\$ 21,469,984					
<b>OTHER FINANCING SOURCES</b>														
PROCEEDS FROM SALE OF ASSETS	7,782	1,041,776											1,049,558	1,469,238
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,868,310	14,892,053	18,569	14	21,362	-	-	26,800,308	22,939,222					
<b>EXPENDITURES</b>														
CURRENT AND CAPITAL OUTLAY	12,378,771	12,705,590			19,475			25,103,836	23,000,660					
DEBT SERVICE			1,042,017					1,042,017	1,441,218					
TOTAL EXPENDITURES	\$ 12,378,771	\$ 12,705,590	\$ 1,042,017	\$ -	\$ 19,475	\$ -	\$ -	\$ 26,145,853	\$ 24,441,878					

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
2012 GENERAL OBLIGATION WARRANTS			2.50% - 3.25%	09/01/2012	06/01/2035	\$ 4,740,000		
2015 GENERAL OBLIGATION WARRANTS			1.60% - 4.00%	09/01/2015	06/01/2030	\$ 2,240,000	\$ 6,980,000	
TOTAL INDEBTEDNESS						\$ 6,980,000		

# County of Covington

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 94,261,020	<b>STATE:</b>		CASH-OTHER THAN DEBT SERVICE	\$ 10,062,426	\$ 10,062,426
AIRLINE AND RAILROAD PROPERTY	388,060	GENERAL	2.50	CASH-DEBT SERVICE FUNDS	371,889	371,889
REAL PROPERTY CLASS II	212,228,420	SOLDIER	1.00	RECEIVABLES	1,561,664	1,561,664
PERSONAL PROPERTY CLASS II	103,358,560	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 11,995,979</b>	<b>\$ 11,995,979</b>
CLASS III - CURRENT USE	27,845,160					
OTHER CLASS III	208,454,520	<b>COUNTY:</b>				
PENALTIES	16,280	GENERAL	5.00			
SUPPLEMENTS	1,467,900	ROAD AND BRIDGE	2.50			
ESCAPES	39,880	SPECIAL FIRE TAX	3.00			
INSOLVENTS	492,680	SCHOOL:				
LESS: ERRORS	(2,431,320)	COUNTY-WIDE	4.00			
	646,121,160	SPECIAL DISTRICT	3.00			
SUB-TOTAL		AMENDMENT 778	3.00			
MOTOR VEHICLES	99,956,750		20.50			
GROSS TAXES ASSESSED	746,077,910	<b>TOTAL TAX RATES</b>	<b>27.00</b>			
LESS:						
EXEMPTIONS:						
HOMESTEAD	54,990,120					
ABATEMENTS	56,831,716					
OTHER	13,614,040					
LESS: ERRORS ON EXEMPTIONS	(46,460)					
TOTAL EXEMPTIONS	125,389,416					
NET TAXABLE VALUATIONS	<u>620,688,494</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	31,034,425					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	6,980,000					
AMOUNT UNDER DEBT LIMIT	\$ 24,054,425					

# County of Crenshaw

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Tots		Tots	
	Governmental Fund Types				Proprietary	Fiduciary	Other	September	September	September	September
	General	Special Revenue	Debt Service	Capital Projects	Fund Types	Fund Types	Funds	30, 2025	30, 2024	30, 2025	30, 2024
<b>REVENUES</b>	\$ 4,894,540	\$ 6,680,535	\$ 18,067	\$ -	\$ -	\$ -	\$ -	\$ 11,593,142	\$ 11,593,192		
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM DEBT	67,004	1,946,935								2,013,939	-
SALE OF CAPITAL ASSETS		1,166,878								1,166,878	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,961,544	9,794,348	18,067	-	-	-	-			14,773,959	11,593,192
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	4,065,744	14,148,463								18,214,207	18,575,910
DEBT SERVICE	3,728	819,187	1,027,616							1,850,531	1,488,827
TOTAL EXPENDITURES	\$ 4,069,472	\$ 14,967,650	\$ 1,027,616	\$ -	\$ -	\$ -	\$ -	\$ 20,064,738	\$ 20,064,737		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
SERIES 2013 WARRANTS			Varies		10/01/2039	\$ 1,930,000		
SERIES 2016A WARRANTS			Varies		10/01/2034	995,000		
SERIES 2022 WARRANTS			Varies		08/21/2052	\$ 14,060,000	16,985,000	
<b>SPECIAL REVENUE FUNDS</b>								
NOTES FROM DIRECT BORROWING			Varies		07/07/2029	1,687,567		
2021 SOS RESURFACING WARRANT			3.50%		06/01/2031	1,845,629		
2016 PBA FUNDING AGREEMENT			Varies		10/01/2031	\$ 1,025,000	4,558,196	
TOTAL INDEBTEDNESS							\$ 21,543,196	

**County of Crenshaw**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 15,448,940	<b>STATE:</b>		CASH	\$ 15,902,992	\$ 15,902,992
AIRLINES AND RAILROAD PROPERTY	35,100	GENERAL	2.50	INVESTMENTS	6,441,797	6,441,797
REAL PROPERTY CLASS II	68,099,940	SOLDIER	1.00	RECEIVABLES	1,585,410	1,585,410
PERSONAL PROPERTY CLASS II	41,545,020	SCHOOL	3.00	PREPAID ITEMS	156,995	156,995
CLASS III - CURRENT USE	17,109,460		6.50	<b>TOTALS</b>	<b>\$ 24,087,194</b>	<b>\$ 24,087,194</b>
OTHER CLASS III	66,730,020	<b>COUNTY:</b>				
PENALTIES	66,020	GENERAL	12.00			
SUPPLEMENTS	20,941,720	ROAD AND BRIDGE	4.50			
<b>SUB-TOTAL</b>	<b>229,976,220</b>	SCHOOL:				
MOTOR VEHICLES	<u>35,936,196</u>	COUNTY-WIDE	2.00			
GROSS TAXES ASSESSED	<u>265,912,416</u>	SPECIAL SCHOOL DISTRICT	8.00			
LESS:		HOSPITAL	5.00	31.50		
EXEMPTIONS:					<u>38.00</u>	
ABATEMENTS	22,910,340					
HOMESTEAD	16,559,620					
OTHER	14,082,160					
<b>TOTAL EXEMPTIONS</b>	<b><u>53,552,120</u></b>					
NET TAXABLE VALUATIONS	<u>212,360,296</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,618,015					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,533,196</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 7,084,819</u>					

# County of Cullman

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 39,480,594	\$ 19,748,143	\$ -	\$ -	\$ 11,234,755	\$ 569,502	\$ -	\$ 71,032,994	\$ 69,889,712
<b>OTHER FINANCING SOURCES</b>									
PROCEEDS FROM WARRANTS, SALE OF ASSETS, OTHER SOURCES	57,516.00	1,418,299.00			70,898			1,546,713	1,806,142.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,538,110	21,166,442	-	-	11,305,653	569,502	-	72,579,707	71,695,854
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	31,905,572	25,647,114			11,510,892	463,019		69,526,597	65,914,557
DEBT SERVICE			840,843		500,000			1,340,843	1,700,404
TOTAL EXPENDITURES	\$ 31,905,572	\$ 25,647,114	\$ 840,843	\$ -	\$ 12,010,892	\$ 463,019	\$ -	\$ 70,867,440	\$ 67,614,961

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
2023 G.O. WARRANTS			4.42%		09/14/2053	\$ 13,370,000	13,370,000	
<b>PROPRIETARY FUNDS</b>								
SERIES 2021-A WATER REVENUE WARRANTS			3.00%		06/01/2031	3,076,907		
SERIES 2021-B WATER REVENUE WARRANTS			1.86%		12/01/2031	3,036,117	6,113,024	
TOTAL INDEBTEDNESS							\$ 19,483,024	

**County of Cullman**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 61,861,800	<b>STATE:</b>		CASH-OTHER THAN SINKING FUND	\$ 25,230,779	\$ 24,838,333
CLASS II	1,079,806,860	GENERAL	2.50	INVESTMENTS-REGULAR	3,600,856	3,543,296
CLASS III	672,886,140	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 28,831,635</u>	<u>\$ 28,381,629</u>
CURRENT USE	13,203,960	SCHOOL	<u>3.00</u>	6.50		
SUPPLEMENTS	11,145,920					
PENALTIES	3,425,280	<b>COUNTY:</b>				
ERRORS	(17,532,300)	GENERAL	7.00			
<b>SUB-TOTAL</b>	<u>1,824,797,660</u>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>248,361,820</u>	SCHOOL:				
		COUNTY-WIDE	4.00			
		DISTRICT	6.00			
		CONSTITUTIONAL AMENDMENT 77E	<u>3.00</u>	22.50		
LESS:		TOTAL TAX RATES		<u>29.00</u>		
EXEMPTIONS:						
HOMESTEAD, ACT #48, ACT #91	144,443,960					
ABATEMENT	88,770,160					
OTHER EXEMPT PROPERTY	241,155,620					
<b>TOTAL EXEMPTIONS</b>	<u>474,369,740</u>					
NET TAXABLE VALUATIONS	<u>1,598,789,740</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	79,939,487					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,370,000</u>					
AMOUNT UNDER DEBT LIMIT	\$ 66,569,487					

# County of Dale

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Proprietary		Fiduciary		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Fund Types	Fund Types	September 30, 2025	September 30, 2024					September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 10,094,854	\$ 9,352,975	\$ -	\$ -	\$ 1,480,147	\$ 41,291	\$ -	\$ 20,969,267	\$ 19,263,155					
<b>OTHER FINANCING SOURCES</b>														2,000
PROCEEDS FROM THE SALE OF PROPERTY														-
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>10,094,854</u>	<u>9,352,975</u>	<u>-</u>	<u>-</u>	<u>1,480,147</u>	<u>41,291</u>	<u>-</u>	<u>20,969,267</u>	<u>19,265,155</u>					
<b>EXPENDITURES</b>														
CURRENT AND CAPITAL OUTLAY	10,219,891	9,218,792			1,438,974	13,285		20,890,942	19,996,019					
DEBT SERVICE		154,381	189,595					343,976	343,976					
TOTAL EXPENDITURES	<u>\$ 10,219,891</u>	<u>\$ 9,373,173</u>	<u>\$ 189,595</u>	<u>\$ -</u>	<u>\$ 1,438,974</u>	<u>\$ 13,285</u>	<u>\$ -</u>	<u>\$ 21,234,918</u>	<u>\$ 20,339,995</u>					

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>SPECIAL REVENUE FUNDS</b>								
2014 GENERAL OBLIGATION WARRANTS						\$ 1,435,000		
2018 GENERAL OBLIGATION WARRANTS						724,615	2,159,615	
TOTAL INDEBTEDNESS							<u>\$ 2,159,615</u>	

# County of Dale

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 49,992,620	<b>STATE:</b>		CASH	\$ 19,690,738	\$ 19,083,105
AIRLINE AND RAILROAD CLASS II	12,154,460	GENERAL	2.50	INVESTMENTS	1,285,239	2,322,904
REAL PROPERTY CLASS II	249,565,700	SOLDIER	1.00	RECEIVABLES	646,778	1,303,556
PERSONAL PROPERTY CLASS II	100,841,540	SCHOOL	3.00	INVENTORIES	163,404	163,948
CLASS III - CURRENT USE	12,843,880		6.50	<b>TOTALS</b>	<u>\$ 21,786,159</u>	<u>\$ 22,873,513</u>
OTHER CLASS III	228,688,360	<b>COUNTY:</b>				
PENALTIES	343,920	GENERAL	7.00			
SUPPLEMENT	2,664,560	ROAD AND BRIDGE	3.50			
ERRORS - Net	(3,762,940)	SCHOOL:				
<b>SUB-TOTAL</b>	<u>653,332,100</u>	COUNTY-WIDE	5.00			
MOTOR VEHICLES	<u>117,745,940</u>	DISTRICT (*)				
<b>GROSS TAXES ASSESSED</b>	<u>771,078,040</u>	JAIL	0.50			
		HOSPITAL	3.00	19.00		
LESS:		<b>TOTAL TAX RATES</b>		<u>25.50</u>		
EXEMPTIONS:						
ABATEMENTS	21,992,780	(*) School District 1 - 5 mills				
HOMESTEAD	11,044,720	School District 41 - 4 mills				
ACT #48	43,091,280	School District 63 - 5 mills				
ACT #91	3,916,340	School District 60 - 5 mills				
OTHER	67,550,520	School District 48 - 4 mills				
<b>TOTAL EXEMPTIONS</b>	<u>147,595,640</u>					
<b>NET TAXABLE VALUATIONS</b>	<u>623,482,400</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	31,174,120					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,159,615</u>					
<b>AMOUNT UNDER DEBT LIMIT</b>	<u>\$ 29,014,505</u>					

# County of Dallas

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 23,116,969	\$ 8,581,831	\$ -	\$ 14,550	\$ 279,991	\$ 1,082,846	\$ -	\$ 33,076,187	\$ 29,419,055
TOTAL REVENUES	23,116,969	8,581,831	-	14,550	279,991	1,082,846	-	33,076,187	29,419,055
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	20,645,940	9,713,913		48,977	860,628	941,548		32,211,006	30,190,687
DEBT SERVICE	150,155	290,641						440,796	1,021,617
TOTAL EXPENDITURES	\$ 20,796,095	\$ 10,004,554	\$ -	\$ 48,977	\$ 860,628	\$ 941,548	\$ -	\$ 32,651,802	\$ 31,212,304

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL OBLIGATION WARRANTS OF 2020A						\$ 1,445,000		
GENERAL OBLIGATION WARRANTS OF 2020B						2,575,000	4,020,000	
TOTAL INDEBTEDNESS							\$ 4,020,000	

**County of Dallas**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 88,252,900	<b>STATE:</b>		CASH AND CASH EQUIVALENTS	\$ 23,028,244	\$ 22,345,153
AIRLINES AND RAILROAD PROPERTY	16,687,200	GENERAL	2.50	RECEIVABLES	1,736,812	4,881,578
REAL PROPERTY CLASS II	203,281,300	SOLDIER	1.00	<b>TOTAL</b>	<b>\$ 24,765,056</b>	<b>\$ 27,226,731</b>
PERSONAL PROPERTY CLASS II	57,985,100	SCHOOL	3.00			
CLASS III (CURRENT USE)	24,417,800		6.50			
OTHER CLASS III	89,916,280					
PENALTIES	105,680	<b>COUNTY:</b>				
<b>SUB-TOTAL</b>	<b>480,646,260</b>	GENERAL	8.50			
MOTOR VEHICLES	63,645,530	ROAD AND BRIDGE	4.00			
<b>GROSS TAXES ASSESSED</b>	<b>544,291,790</b>	VOLUNTEER FIRE DEPT.	3.50			
		SCHOOL:				
		COUNTY-WIDE	8.50			
		DISTRICT	3.00	27.50		
LESS:						
EXEMPTIONS:				<b>TOTAL TAX RATES</b>	<b>34.00</b>	
ABATEMENTS	5,498,220					
HOMESTEAD	30,463,720					
OTHER	44,748,760					
<b>TOTAL EXEMPTIONS</b>	<b>80,710,700</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>463,581,090</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	23,179,055					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	4,020,000					
<b>AMOUNT UNDER DEBT LIMIT</b>	<b>\$ 19,159,055</b>					

# County of DeKalb

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 21,381,950	\$ 9,529,121	\$ 19,302	\$ 4,118,727	\$ -	\$ -	\$ 697,086	\$ 35,746,186	\$ 35,455,879		
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	1,225,355	5,082,132								6,307,487	3,214,483
PROCEEDS FROM SALE OF CAPITAL ASSETS	104,050	4,492,505								4,596,555	5,745,247
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>22,711,355</b>	<b>19,103,758</b>	<b>19,302</b>	<b>4,118,727</b>	<b>-</b>	<b>-</b>	<b>697,086</b>	<b>46,650,228</b>	<b>44,415,609</b>		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	19,330,542	20,557,260		4,561,308			403,440	44,852,550	43,501,010		
DEBT SERVICE			1,036,750					1,036,750	4,884,075		
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,330,542</b>	<b>\$ 20,557,260</b>	<b>\$ 1,036,750</b>	<b>\$ 4,561,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 403,440</b>	<b>\$ 45,889,300</b>	<b>\$ 48,385,085</b>		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSACTIONS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
2021 ROAD/JAIL WARRANTS (*)						\$ 10,000,000		
NOTES FROM DIRECT BORROWINGS (*)						6,110,466	16,110,466	
<b>TOTAL INDEBTEDNESS</b>							<b>\$ 16,110,466</b>	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

# County of DeKalb

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 33,805,960	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 15,149,520	\$ 11,235,704
CLASS II AIRLINE AND RAILROAD PROPERTY	6,231,060	GENERAL	2.50	CASH-SINKING FUNDS	839,445	835,314
CLASS II REAL PROPERTY	476,465,600	SOLDIER	1.00	INVESTMENTS	5,737,191	7,707,700
CLASS II PERSONAL PROPERTY	119,247,340	SCHOOL	3.00	ACCOUNTS RECEIVABLE	2,050,597	2,447,934
CLASS III CURRENT USE	15,926,540			INVENTORIES	286,513	286,513
CLASS III OTHER	379,329,280	<b>COUNTY:</b>		PREPAID ITEMS	4,874	45,569
PENALTIES	1,121,200	GENERAL	5.00	<b>TOTALS</b>	<u>\$ 24,068,140</u>	<u>\$ 22,558,734</u>
SUPPLEMENTS	8,680,280	ROAD AND BRIDGE	2.50			
ESCAPES	820	SCHOOL:				
ERRORS	(12,163,420)	COUNTY-WIDE	4.00			
<b>SUB-TOTAL</b>	<u>1,028,644,660</u>	DISTRICT	3.00			
MOTOR VEHICLES	<u>162,388,700</u>	DISTRICT SPECIAL	7.50			
<b>GROSS TAXES ASSESSED</b>	<u>1,191,033,360</u>	FIRE PROTECTION	3.00			
		HOSPITAL	4.00			
			29.00			
<b>LESS:</b>		<b>TOTAL TAX RATES</b>	<u>35.50</u>			
EXEMPTIONS:						
HOMESTEAD	160,787,720					
ABATEMENTS	34,578,700					
OTHER	136,504,500					
<b>TOTAL EXEMPTIONS</b>	<u>331,870,920</u>					
<b>NET TAXABLE VALUATIONS</b>	<u>859,162,440</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	42,958,122					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>16,110,466</u>					
<b>AMOUNT UNDER DEBT LIMIT</b>	<u>\$ 26,847,656</u>					

NOTE: DOES NOT INCLUDE INTERFUND TRANSACTIONS  
OR PROPERTY TAXES RECEIVABLE

# County of Elmore

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

									Totals		
	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types		Other Funds (Discretionary)	September 30, 2025	September 30, 2024
	General	Special Revenue	Debt Service	Capital Projects							
<b>REVENUES</b>	\$ 22,416,038	\$ 18,512,180	\$ -	\$ -	\$ -	\$ 131,010	\$ 395,130	\$ 41,454,358	\$ 87,009,924		
<b>OTHER FINANCING SOURCES</b>											
SALE OF CAPITAL ASSETS	62,897	43,497						106,395	212,789	1,597,198	
PROCEEDS FROM DEBT ISSUANCE		46,110,445							46,110,445	1,947,842	
<b>TOTAL REVENUES</b>	<b>22,478,935</b>	<b>64,666,122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,010</b>	<b>501,525</b>	<b>87,777,592</b>	<b>90,554,964</b>		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	866,438	15,468,208							16,334,646	99,690,417	
DEBT SERVICE		4,815,714							4,815,714	3,533,611	
<b>TOTAL EXPENDITURES</b>	<b>\$ 866,438</b>	<b>\$ 20,283,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,150,360</b>	<b>\$ 103,224,028</b>	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM DEBT</b>								
GENERAL OBLIGATION WARRANTS						\$ 86,270,000		
NOTES FROM DIRECT BORROWING						2,642,608	88,912,608	
<b>TOTAL INDEBTEDNESS</b>							<b>\$ 88,912,608</b>	

**County of Elmore**  
Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 147,981,420	<b>STATE:</b>		CASH	\$ 13,200,900	\$ 13,100,754
AIRLINE AND RAILROAD PROPERTY	4,982,320	GENERAL	2.50	CASH WITH FISCAL AGENT	16,432,461	909,828
REAL PROPERTY CLASS II	656,683,840	SOLDIER	1.00	INVESTMENTS	2,603,281	9,388,934
PERSONAL PROPERTY	97,138,600	SCHOOL	<u>3.00</u>	RECEIVABLES	4,371,909	82,201,068
CURRENT USE CLASS III	13,046,660			PREPAIDS	3,548	3,653
OTHER CLASS III	744,099,520	<b>COUNTY:</b>		<b>TOTALS</b>	<u>\$ 36,612,099</u>	<u>\$ 105,604,237</u>
PENALTIES	2,537,620	GENERAL	5.00			
SUPPLEMENTS	8,769,700	ROAD AND BRIDGE	2.50			
ERRORS	(16,084,100)	SCHOOL:				
SUB-TOTAL	1,659,155,580	COUNTY-WIDE	4.00			
MOTOR VEHICLES	228,593,872	DISTRICT	12.00			
GROSS TAXES ASSESSED	<u>1,887,749,452</u>	HOSPITAL	1.00	24.50		
LESS:		TOTAL TAX RATES		<u>31.00</u>		
EXEMPTIONS:						
HOMESTEAD	133,054,680					
ABATEMENTS	4,917,860					
OTHER	104,364,380					
TOTAL EXEMPTIONS	<u>242,336,920</u>					
NET TAXABLE VALUATIONS	<u>1,645,412,532</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	82,270,627					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>16,621,990</u>					
AMOUNT UNDER DEBT LIMIT	\$ 65,648,637					

# County of Escambia

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 16,930,923	\$ 18,165,948	\$ -	\$ -	\$ 383,164	\$ -	\$ -	\$ -	\$ 35,480,035	\$ 24,631,878	
TOTAL REVENUES	16,930,923	18,165,948	-	-	383,164	-	-	-	35,480,035	24,631,878	
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	16,157,479	9,670,154			8,515				25,836,148	27,512,936	
DEBT SERVICE									-	172,035	
TOTAL EXPENDITURES	\$ 16,157,479	\$ 9,670,154	\$ -	\$ -	\$ 8,515	\$ -	\$ -	\$ -	\$ 25,836,148	\$ 27,684,971	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

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

# County of Escambia

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 37,639,860	<b>STATE:</b>		CASH	\$ 32,363,191	\$ 27,577,481
AIRLINE AND RAILROAD PROPERTY	15,433,620	GENERAL	2.50	INVESTMENTS	8,423,586	9,262,727
REAL PROPERTY CLASS II	221,158,040	SOLDIER	1.00	INVENTORY	222,776	241,912
PERSONAL PROPERTY CLASS II	172,457,940	SCHOOL	3.00	RECEIVABLES	2,364,590	2,942,543
CLASS III - CURRENT USE	32,652,720			<b>TOTALS</b>	<b>\$ 43,374,143</b>	<b>\$ 40,024,663</b>
OTHER CLASS III	166,246,300	<b>COUNTY:</b>				
PENALTIES	311,740	GENERAL	4.00			
SUPPLEMENTS, NET	19,272,260	ROAD AND BRIDGE	0.50			
ESCAPES	5,920	SCHOOL:				
<b>SUB-TOTAL</b>	<b>665,178,400</b>	COUNTY-WIDE	14.00			
MOTOR VEHICLES	<b>59,416,605</b>	SPECIAL DISTRICT	3.00			
<b>GROSS TAXES ASSESSED</b>	<b>724,595,005</b>	HOSPITAL	4.00			
LESS:		HEALTH	0.50			
EXEMPTIONS:		COURTHOUSE	2.50	<b>28.50</b>		
HOMESTEADS	76,008,640					
ABATEMENTS	58,320,580					
OTHER	59,828,120					
<b>TOTAL EXEMPTIONS</b>	<b>194,157,340</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>530,437,665</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	26,521,883					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	-					
AMOUNT UNDER DEBT LIMIT	<b>\$ 26,521,883</b>					

# County of Etowah

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

											Totals	
	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Other Funds	(Memorandum Only)		September 30, 2025	September 30, 2024
	General	Special Revenue	Debt Service	Capital Projects					September 30, 2025	September 30, 2024		
<b>REVENUES</b>	\$ 36,970,554	\$ 24,771,318	\$ 27,370	\$ 587,127	\$ -	\$ 778,378	\$ -	\$ 63,134,747	\$ 51,982,478			
<b>OTHER FINANCING SOURCES</b>												
PROCEEDS FROM SALE OF CAPITAL ASSETS	478,623	1,417,458								1,896,081	1,442,125	
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,449,177	26,188,776	27,370	587,127	-	778,378	-	65,030,828	53,424,603			
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	23,815,931	28,846,654		957,593		891,966				54,512,144	47,919,448	
DEBT SERVICE	201,191	327,863	1,744,353							2,273,407	2,780,299	
TOTAL EXPENDITURES	\$ 24,017,122	\$ 29,174,517	\$ 1,744,353	\$ 957,593	\$ -	\$ 891,966	\$ -	\$ 56,785,551	\$ 50,699,747			

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
2018-A GENERAL OBLIGATION WARRANTS (*)						\$ 8,645,000		
2018-B GENERAL OBLIGATION WARRANTS (*)						2,655,000		
2020 GENERAL OBLIGATION WARRANTS (*)						5,070,000		
LONG-TERM NOTES PAYABLE (*)						1,769,691	18,139,691	
TOTAL INDEBTEDNESS							\$ 18,139,691	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

# County of Etowah

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 77,160,140	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 38,206,977	\$ 48,264,836
CLASS II AIRLINE AND RAILROAD PROPERTY	4,650,560	GENERAL	2.50	CASH WITH FISCAL AGENT	727,771	730,984
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	6,411,400	6,240,512
CLASS III CURRENT USE	6,571,740			<b>TOTAL</b>	<u>\$ 45,346,148</u>	<u>\$ 55,236,332</u>
CLASS III REAL PROPERTY	567,149,120	<b>COUNTY:</b>				
PENALTIES	1,231,560	GENERAL	7.50			
SUPPLEMENTS	9,804,600	ROAD AND BRIDGE	4.00			
ESCAPES	641,740	SCHOOL:				
ERRORS	(14,095,960)	COUNTY-WIDE	6.00			
<b>SUB-TOTAL</b>	<u>1,520,455,240</u>	DISTRICT (*)	9.00			
MOTOR VEHICLES	<u>227,933,740</u>	FIRE TAX	3.00	<u>29.50</u>		
GROSS TAXES ASSESSED	<u>1,748,388,980</u>	<b>TOTAL TAX RATES</b>		<u>36.00</u>		
LESS:						
EXEMPTIONS:						
HOMESTEAD	171,230,440	(*) Attala School District - 9.00				
ABATEMENTS	42,340,500	(*) Gadsden School District - 10.00				
OTHER	<u>192,792,740</u>	(*) County School District - 9.00				
<b>TOTAL EXEMPTIONS</b>	<u>406,363,680</u>					
NET TAXABLE VALUATIONS	<u>1,342,025,300</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	67,101,265					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>18,139,691</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 48,961,574</u>					

# County of Fayette

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 2,362,336	\$ 6,561,046	\$ -	\$ -	\$ -	\$ 86,202	\$ -	\$ -	\$ 9,009,584	\$ 10,014,669
TOTAL REVENUES	2,362,336	6,561,046	-	-	-	86,202	-	-	9,009,584	10,014,669
<b>EXPENDITURES</b>										
CURRENT AND CAPITAL OUTLAY	2,778,637	4,437,176	-	-	-	2,600	-	-	7,218,413	10,191,287
TOTAL EXPENDITURES	\$ 2,778,637	\$ 4,437,176	\$ -	\$ -	\$ -	\$ 2,600	\$ -	\$ -	\$ 7,218,413	\$ 10,191,287

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

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

**County of Fayette**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 19,768,160	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 6,786,556	\$ 4,890,708
AIRLINES AND RAILROAD PROPERTY	8,556,540	GENERAL	2.50	INVESTMENTS	4,267,691	-
PERSONAL PROPERTY CLASS II	29,110,280	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 11,054,247</u>	<u>\$ 4,890,708</u>
REAL PROPERTY CLASS II	76,416,640	SCHOOL	3.00			
CURRENT USE CLASS III	17,570,900					
OTHER CLASS III	81,274,280	<b>COUNTY:</b>				
PENALTIES	220	GENERAL	5.00			
<b>SUB-TOTAL</b>	<u>232,697,020</u>	HEALTH	4.00			
MOTOR VEHICLES	<u>40,438,064</u>	ROAD AND BRIDGE	2.50			
GROSS TAXES ASSESSED	<u>273,135,084</u>	SCHOOL:				
		DISTRICT CA 778	10.00			
		FIRE	3.00			
LESS:		<b>TOTAL TAX RATES</b>				
EXEMPTIONS:			<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	18,488,520					
<b>TOTAL EXEMPTIONS</b>	<u>51,677,400</u>					
NET TAXABLE VALUATIONS	<u>221,457,684</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,072,884					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT						
AMOUNT UNDER DEBT LIMIT	\$ <u>11,072,884</u>					

# County of Franklin

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 10,103,876	\$ 6,730,346	\$ -	\$ 2,448,472	\$ 2,724,931	\$ 723,111	\$ -	\$ 22,730,736	\$ 21,858,789		
TOTAL REVENUES	10,103,876	6,730,346	-	2,448,472	2,724,931	723,111	-	22,730,736	21,858,789		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	10,280,738	7,360,259		2,908,693	3,713,646	333,865		24,597,201	25,863,944		
DEBT SERVICE	575,078	581,468			15,090			1,171,636	1,070,033		
TOTAL EXPENDITURES	\$ 10,855,816	\$ 7,941,727	\$ -	\$ 2,908,693	\$ 3,728,736	\$ 333,865	\$ -	\$ 25,768,837	\$ 26,933,977		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANTS - 2021			1.990%	09/01/2021	08/01/2036	\$ 5,630,179	5,630,179	
<b>SPECIAL REVENUE FUNDS</b>								
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	3005590-30		4.110%	05/20/2024	05/20/2029	368,363		
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	30005590		2.150%	07/20/2021	08/15/2027	105,318		
PROMISSORY NOTE (VALLEY STATE BANK)	217212		3.630%	05/17/2023	05/17/2028	172,575		
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	30005590-40		3.950%	11/27/2024	11/15/2029	413,507		1,059,763
<b>PROPRIETARY FUND</b>								
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	30005590-20		3.950%	12/08/2022	12/15/2027	156,346		
PROMISSORY NOTE (COMMUNITY SPIRIT BANK)	30005590-50		3.90%	05/29/2025	06/15/2030	451,899	608,245	
TOTAL INDEBTEDNESS							\$ 7,298,187	

# County of Franklin

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 23,608,840	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 9,552,531	\$ 10,587,615
AIRLINE AND RAILROAD	5,343,340	GENERAL	2.50	TOTALS	\$ 9,552,531	\$ 10,587,615
REAL PROPERTY CLASS II	186,216,540	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	41,758,060	SCHOOL	3.00			
CURRENT USE CLASS III	13,743,720					
OTHER CLASS III	149,064,080	<b>COUNTY:</b>				
PENALTIES	318,680	GENERAL	11.70			
SUPPLEMENTS	3,233,520	ROAD AND BRIDGE	4.80			
ERRORS	(5,931,280)	SCHOOL:				
<b>SUB-TOTAL</b>	<b>417,355,500</b>	COUNTY-WIDE	5.50			
MOTOR VEHICLES	<u>68,947,400</u>	DISTRICT	4.50	26.50		
GROSS TAXES ASSESSED	<u>486,302,900</u>	TOTAL TAX RATES	<u>33.00</u>			
LESS:						
EXEMPTIONS:						
ABATEMENTS	17,464,000					
OTHER	37,316,900					
HOMESTEAD	9,262,840					
ACT #48	29,571,960					
ACT #91	2,059,060					
<b>TOTAL EXEMPTIONS</b>	<b>95,674,760</b>					
NET TAXABLE VALUATIONS	<u>390,628,140</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	19,531,407					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>7,298,186</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 12,233,221</u>					

# County of Geneva

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 7,412,077	\$ 6,093,837	\$ 8,932	\$ 2,986,132	\$ 1,299,351	\$ 27,539			-	\$ 17,827,868	\$ 15,670,375
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM SALE OF ASSETS			868,204							868,204	1,044,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,412,077	6,962,041	8,932	2,986,132	1,299,351	27,539			-	18,696,072	16,714,375
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	5,676,953	9,651,176		1,154,321	1,086,893	37,842				17,607,185	18,308,600
DEBT SERVICE	101,357	902,955	896,654	434,953	101,677					2,437,596	2,934,422
TOTAL EXPENDITURES	\$ 5,778,310	\$ 10,554,131	\$ 896,654	\$ 1,589,274	\$ 1,188,570	\$ 37,842			-	\$ 20,044,781	\$ 21,243,022

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>SPECIAL REVENUE FUNDS</b>								
2016 GAS TAX ANTICIPATION WARRANTS			2.00% - 2.45%	12/01/2015	06/02/2026	\$ 240,000		
2020 GAS TAX ANTICIPATION WARRANTS			1.89%	3/31/2020	10/01/2030	\$ 1,550,102		
NOTES FROM DIRECT BORROWINGS			Various	Various	Various	\$ 328,895		
TOTAL SPECIAL REVENUE FUNDS							2,118,997	
<b>CAPITAL PROJECTS FUNDS</b>								
2018 JAIL CONSTRUCTION WARRANTS (FUNDING AGREEMENT)			2.97%	12/15/2017	11/01/2027	\$ 1,039,043	1,039,043	
<b>ENTERPRISE FUND</b>								
NOTES FROM DIRECT BORROWINGS			Various	Various	Various	\$ 911,699	911,699	
TOTAL INDEBTEDNESS							\$ 4,069,739	

**County of Geneva**  
Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 26,147,580	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 15,181,191	\$ 14,717,923
AIRLINES AND RAILROADS	120	GENERAL	2.50	CASH-SINKING FUNDS	-	89,192
REAL PROPERTY CLASS II	126,763,680	SOLDIER	1.00	ACCOUNTS RECEIVABLE	530,981	324,173
PERSONAL PROPERTY CLASS II	18,037,700	SCHOOL	3.00	INVENTORY	289,619	491,491
CLASS III - CURRENT USE	17,198,180		6.50	<b>TOTALS</b>	<u>\$ 16,001,791</u>	<u>\$ 15,622,779</u>
OTHER CLASS III	127,681,460	<b>COUNTY:</b>				
PENALTIES	203,200	GENERAL	8.00			
SUPPLEMENT	1,109,040	ROAD AND BRIDGE	4.00			
LITIGATIONS	52,020	SCHOOL:				
INSOLVENTS	10,780	COUNTY-WIDE	8.00			
SOLD TO STATE	12,700	SPECIAL DISTRICT	3.00			
ERRORS-NET	(1,293,440)	HOSPITAL	2.60	25.60		
Sub-Total	315,923,020					
MOTOR VEHICLES	61,868,401	<b>TOTAL TAX RATES</b>		<u>32.10</u>		
GROSS TAXES ASSESSED	<u>377,791,421</u>					
LESS:						
EXEMPTIONS:						
HOMESTEAD	7,568,320					
ACT #48	29,448,220					
ACT #91	2,148,380					
ABATEMENTS	2,011,980					
OTHER	26,145,340					
<b>TOTAL EXEMPTIONS</b>	<u>67,322,240</u>					
NET TAXABLE VALUATIONS	<u>310,469,181</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,523,459					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,240,594</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 14,282,865</u>					

# County of Greene

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 4,943,388	\$ 7,077,991	\$ 221,681	\$ 222,905	\$ 300,574	\$ -	\$ -	\$ 12,766,539	\$ 11,514,110
<b>TOTAL REVENUES</b>	<u>4,943,388</u>	<u>7,077,991</u>	<u>221,681</u>	<u>222,905</u>	<u>300,574</u>	<u>-</u>	<u>-</u>	<u>12,766,539</u>	<u>11,514,110</u>
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	3,838,598	6,722,354			872,662			11,433,614	9,665,620
DEBT SERVICE			253,288					253,288	294,492
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,838,598</u>	<u>\$ 6,722,354</u>	<u>\$ 253,288</u>	<u>\$ -</u>	<u>\$ 872,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,686,902</u>	<u>\$ 9,960,112</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
2007 GENERAL OBLIGATION WARRANTS						\$ 3,250,000	3,250,000	
<b>TOTAL INDEBTEDNESS</b>								<u>\$ 3,250,000</u>

**County of Greene**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 91,946,020	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 10,518,697	\$ 12,610,786
AIRLINE AND RAILROAD PROPERTY	6,577,290	GENERAL	2.50	TOTALS	\$ 10,518,697	\$ 12,610,786
REAL PROPERTY CLASS II	33,360,280	SOLDIER	1.00			
CLASS III - CURRENT USE	12,882,420	SCHOOL	3.00	6.50		
OTHER CLASS III	18,930,360					
CLASS II PERSONAL	33,448,560	<b>COUNTY:</b>				
PENALTIES	96,640	GENERAL	14.00			
<b>SUB-TOTAL</b>	<b>197,241,570</b>	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	16,081,900	SPECIAL SERVICES	4.00			
GROSS TAXES ASSESSED	<b>213,323,470</b>	SCHOOL:				
		COUNTY-WIDE	8.00			
		DISTRICT	3.00			
		SPECIAL SCHOOL NEEDS	6.00	38.00		
LESS:						
EXEMPTIONS:						
ABATEMENT	863,480	TOTAL TAX RATES		<u>44.50</u>		
HOMESTEAD	1,763,600					
ACT #48	5,273,460					
ACT #91	102,340					
<b>TOTAL EXEMPTIONS</b>	<b>8,002,880</b>					
NET TAXABLE VALUATIONS	<b><u>205,320,590</u></b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,266,030					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,250,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 7,016,030</u>					

# County of Hale

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 3,376,356	\$ 4,615,962	\$ 554	\$ -	\$ 2,603	\$ 18,937	\$ -	\$ 8,014,412	\$ 8,264,417
<b>OTHER FINANCING SOURCES</b>									
SALE OF CAPITAL ASSETS									1,011,440
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,376,356	4,615,962	554	-	2,603	18,937	-	8,014,412	9,275,857
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	4,051,775	4,703,852			76,506	5,056		8,837,189	8,152,201
DEBT SERVICE	139,370	219,709	170,729					529,808	441,376
TOTAL EXPENDITURES	\$ 4,191,145	\$ 4,923,561	\$ 170,729	\$ -	\$ 76,506	\$ 5,056	\$ -	\$ 9,366,997	\$ 8,593,577

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
GENERAL OBLIGATION WARRANTS-2000			4.50%	06/01/2000	09/30/2030	\$ 565,197		
NOTE PAYABLE - GASOLINE TAX FUND			3.53%	03/28/2024	03/28/2028	\$ 628,034	1,193,231	
TOTAL INDEBTEDNESS							\$ 1,193,231	

**County of Hale**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 40,770,440	<b>STATE:</b>		CASH EXCEPT FOR SINKING FUNDS	\$ 5,875,266	\$ 6,787,788
REAL PROPERTY CLASS II	77,299,480	GENERAL	2.50	CASH WITH FISCAL AGENT	245,844	226,678
PERSONAL PROPERTY CLASS II	36,568,820	SOLDIER	1.00	<b>TOTAL</b>	<b>\$ 6,121,110</b>	<b>\$ 7,014,466</b>
CURRENT USE - CLASS III	16,522,920	SCHOOL	<u>3.00</u>			
OTHER - CLASS III	65,722,260					
PENALTIES	13,400					
<b>SUB-TOTAL</b>	<b>236,897,320</b>					
MOTOR VEHICLES	<u>37,302,980</u>					
GROSS TAXES ASSESSED	<u>274,200,300</u>					
LESS:						
EXEMPTIONS:						
HOMESTEAD	4,758,440	COUNTY-WIDE	4.00			
ACT #48	8,172,100	DISTRICT	3.00			
Act #91	532,900	SPECIAL	3.00			
ABATEMENTS	2,131,900	HOSPITAL	<u>4.00</u>	<u>26.50</u>		
OTHER	<u>15,113,600</u>					
<b>TOTAL EXEMPTIONS</b>	<b><u>30,708,940</u></b>			<b>TOTAL TAX RATES</b>	<b><u>33.00</u></b>	
NET TAXABLE VALUATIONS	<u>243,491,360</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	12,174,568					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,193,230</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 10,981,338</u>					

# County of Henry

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 5,522,640	\$ 5,669,262	\$ 629	\$ -	\$ 1,107,969	\$ 146,437	\$ -	\$ 12,446,937	\$ 12,926,691		
TOTAL REVENUES	5,522,640	5,669,262	629	-	1,107,969	146,437	-	12,446,937	12,926,691		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	5,938,803	6,573,398	54	30,113	1,224,422	120,126				13,886,916	12,795,208
DEBT SERVICE		1,310,821	429,262							1,740,083	427,936
TOTAL EXPENDITURES	\$ 5,938,803	\$ 7,884,219	\$ 429,316	\$ 30,113	\$ 1,224,422	\$ 120,126	\$ -	\$ 15,626,999	\$ 13,223,144		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>SPECIAL REVENUE FUNDS</b>								
SERIES 2021, STATE GASOLINE ANTICIPATION WARRANTS						\$ 2,375,000		
SERIES 2025, GENERAL OBLIGATION WARRANTS						7,095,000		
NOTES FROM DIRECT BORROWINGS						228,706	9,698,706	
TOTAL INDEBTEDNESS							\$ 9,698,706	

# County of Henry

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 21,002,280	<b>STATE:</b>		CASH	\$ 12,953,260	\$ 9,189,930
REAL PROPERTY CLASS II	102,137,040	GENERAL	2.50	INVESTMENTS	2,197,096	2,098,172
PERSONAL PROPERTY CLASS II	35,228,140	SOLDIER	1.00	RECEIVABLES	639,335	130,751
CLASS III - CURRENT USE	16,599,000	SCHOOL	3.00	TOTALS	\$ 15,789,691	\$ 11,418,853
OTHER CLASS III	124,027,040					
PENALTIES	16,460	<b>COUNTY:</b>				
SUPPLEMENTS	2,175,680	GENERAL	7.00			
ERRORS	(3,078,960)	ROAD AND BRIDGE	4.00			
ESCAPES	2,800.00	SCHOOL:				
SUB-TOTAL	298,109,480	COUNTY-WIDE	9.00			
MOTOR VEHICLES	55,617,756	SPECIAL DISTRICT	3.00			
GROSS TAXES ASSESSED	<u>353,727,236</u>	FIRE DISTRICTS	2.00			
		HOSPITAL	5.50	30.50		
LESS:		TOTAL TAX RATES		<u>37.00</u>		
EXEMPTIONS:						
ABATEMENTS	12,683,500					
HOMESTEAD	5,915,460					
ACT #48	24,410,960					
ACT #91	1,739,820					
OTHER	17,661,520					
TOTAL EXEMPTIONS	<u>62,411,260</u>					
NET TAXABLE VALUATIONS	<u>291,315,976</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	14,565,799					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,603,706</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,962,093</u>					

# County of Houston

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 38,021,777	\$ 23,964,424	\$ 9	\$ -	\$ -	\$ 1,014,901	\$ -	\$ 63,001,111	\$ 62,040,963			
TOTAL REVENUES	38,021,777	23,964,424	9	-	-	1,014,901	-	63,001,111	62,040,963			
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	47,299,126	23,534,591		-		1,304,360		72,138,077	70,306,116			
DEBT SERVICE	60,158	1,723,059		-				1,783,217	1,700,241			
TOTAL EXPENDITURES	\$ 47,299,126	\$ 23,594,749	\$ 1,723,059	\$ -	\$ -	\$ 1,304,360	\$ -	\$ 73,921,294	\$ 72,006,357			

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
SERIES 2015 GENERAL OBLIGATION WARRANTS			2.00% - 2.40%	02/18/2015	04/01/2028	\$ 995,000		
SERIES 2020A GENERAL OBLIGATION WARRANTS			3.00% - 4.00%	02/26/2020	02/01/2034	5,325,000		
SERIES 2020B GENERAL OBLIGATION WARRANTS			4.00%	02/26/2020	02/01/2030	2,990,000		
SERIES 2025 GENERAL OBLIGATION WARRANTS			5.00%	02/26/2025	02/01/2045	7,660,000		
LEASE PURCHASE			Various	Various	Various	2,808,022		
DEBT GUARANTEED FOR HOUSTON COUNTY WATER AUTHORITY:								
SERIES 2014, 2016, 2020, AND 2023 BONDS PAYABLE			Various	Various	Various	2,163,593		
WARRANTS FROM DIRECT PLACEMENT			5.50%	11/29/2022	11/29/2037	1,799,219	23,740,834	
TOTAL INDEBTEDNESS							\$ 23,740,834	

**County of Houston**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 502,140,840	<b>STATE:</b>		CASH	\$ 21,666,979	\$ 29,528,688
AIRLINES AND RAILROADS	10,070,560	GENERAL	2.50	RECEIVABLES	5,992,154	5,560,033
REAL PROPERTY CLASS II	873,025,340	SOLDIER	1.00	PREPAID EXPENSES	609,483	229,069
PERSONAL PROPERTY CLASS II	156,834,780	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 28,268,616</b>	<b>\$ 39,999,701</b>
CLASS III - CURRENT USE	13,070,320					
OTHER CLASS III	575,818,000	<b>COUNTY:</b>				
PENALTIES	460,680	GENERAL	7.00			
SUPPLEMENTS	2,000,380	ROAD AND BRIDGE	3.50			
ESCAPES-NET	2,095,420	SCHOOL:				
CREDITS - NET	1,005,180	COUNTY-WIDE	4.50			
<b>SUB-TOTAL</b>	<b>2,136,521,500</b>	SPECIAL DISTRICT (1, 2, & 60)	5.50			
MOTOR VEHICLES	<u>286,059,486</u>	HOSPITAL	4.00	24.50		
GROSS TAXES ASSESSED	<u>2,422,580,986</u>	TOTAL TAX RATES		<u>31.00</u>		
LESS:						
EXEMPTIONS:						
ABATEMENTS	40,760,240					
HOMESTEAD	31,588,340					
ACT #48	69,825,600					
ACT #91	11,047,060					
OTHER	99,072,020					
<b>TOTAL EXEMPTIONS</b>	<b><u>252,293,260</u></b>					
NET TAXABLE VALUATIONS	<u>2,170,287,726</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	108,514,386					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>23,740,834</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 84,773,552</u>					

# County of Jackson

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 11,991,908	\$ 13,431,040	\$ -	\$ 30,036	\$ 4,469,184	\$ 1,399,622	\$ -	\$ 31,321,790	\$ 79,212,941
<b>OTHER FINANCING SOURCES</b>									
SALE OF CAPITAL ASSETS		1,743,700			2,247			1,745,947	779,081
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,991,908	15,174,740	-	30,036	4,471,431	1,399,622	-	33,067,737	79,992,022
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	8,643,775	22,563,326		323,807.00	4,010,919	1,038,710		36,580,537	80,335,906
DEBT SERVICE		126,338		199,418.00	157,847			483,603	597,394
TOTAL EXPENDITURES	\$ 8,643,775	\$ 22,689,664	\$ -	\$ 523,225	\$ 4,168,766	\$ 1,038,710	\$ -	\$ 37,064,140	\$ 80,933,300

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
2023-A LIMITED OBLIGATION REVENUE BONDS			5.0%	8/1/2023	8/1/2038	\$ 3,770,000		
NOTES PAYABLE			3.2%	8/10/2017	8/10/2027	1,246,572		
LEASES PAYABLE			VARIOUS	VARIOUS	VARIOUS	495,299	5,511,871	
TOTAL INDEBTEDNESS							\$ 5,511,871	

# County of Jackson

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 26,872,380	<b>STATE:</b>		CASH	\$ 22,066,135	\$ 25,657,556
CLASS II AIRLINE AND RAILROAD PROPERTY	15,949,120	GENERAL	2.50	RECEIVABLES	9,626,818	8,225,494
CLASS II REAL PROPERTY	400,871,600	SOLDIER	1.00	INVENTORIES	335,961	398,216
CLASS II PERSONAL PROPERTY	342,745,020	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 32,028,914</b>	<b>\$ 34,281,266</b>
CLASS III CURRENT USE	18,336,440					
CLASS III REAL PROPERTY	301,925,340	<b>COUNTY:</b>				
PENALTIES	924,420	GENERAL	5.00			
SUPPLEMENTS	4,573,120	ROAD AND BRIDGE	2.50			
ERRORS	(15,910,580)	SCHOOL:				
<b>SUB-TOTAL</b>	<b>1,096,286,860</b>	CA #778	10.00			
MOTOR VEHICLES	<u>125,671,760</u>	DISTRICT #3	3.00			
<b>GROSS TAXES ASSESSED</b>	<b><u>1,221,958,620</u></b>	HOSPITAL	4.00			
		FIRE	2.00	26.50		
LESS:				<b>TOTAL TAX RATES</b>	<b><u>33.00</u></b>	
EXEMPTIONS:						
HOMESTEAD	69,186,380					
ABATEMENTS	272,126,460					
OTHER	146,729,300					
<b>TOTAL EXEMPTIONS</b>	<b><u>488,042,140</u></b>					
<b>NET TAXABLE VALUATIONS</b>	<b><u>733,916,480</u></b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	36,695,824					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>5,511,871</u>					
AMOUNT UNDER DEBT LIMIT	<b><u>\$ 31,183,953</u></b>					

# County of Jefferson

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

							Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects						September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 386,160,672	\$ 411,847,133	\$ 47,237,539	\$ 88,150,214	\$ 353,512,499	\$ -	\$ -	\$ 1,286,908,057	\$ 1,291,578,239		
TOTAL REVENUES	386,160,672	411,847,133	47,237,539	88,150,214	353,512,499	-	-	1,286,908,057	1,291,578,239		
<b>DEBT ISSUANCE</b>	-	-	-	-	-	-	-	-	-	2,435,829,554	
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	346,073,166	406,303,800		122,157,640	250,043,848					1,124,578,454	1,070,289,697
DEBT SERVICE:											
PRINCIPAL (1), (2)	5,000,972	222,143	29,120,000	7,086,389	7,288,374					48,717,878	2,379,264,157
INTEREST AND FISCAL CHARGES (1), (3)	857,998	136,339	16,515,196	905,982	117,453,326					135,868,841	261,547,777
TOTAL EXPENDITURES	\$ 351,932,136	\$ 406,662,282	\$ 45,635,196	\$ 130,150,011	\$ 374,785,548	\$ -	\$ -	\$ 1,309,165,173	\$ 3,711,101,631		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Amount Issued	Rate of Interest	Date of Issue	Maturity Date	Amount Outstanding	Fund Total	Grand Total
<b>UNFUNDED INDEBTEDNESS</b>							
<b>LEASE OBLIGATIONS</b>							
COUNTY LEASE OBLIGATIONS (3)	N/A	N/A	N/A	N/A	\$ 13,860,236		
<b>GENERAL LONG-TERM DEBT</b>							
2018-A G.O. REFUNDING WARRANTS	111,360,000	4.00%-5.00%	5/2018	4/2026	13,420,000		
BIRMINGHAM-JEFFERSON CIVIC CENTER (BJCC) 2018 FUNDING AGREEMENT	30,000,000	N/A	7/2018	7/2048	23,000,000		
BIRMINGHAM JEFFERSON- CIVIC CENTER(BJCC) 2023 FUNDING AGREEMENT	10,000,000	4.25%-5.25%	9/2023	5/2053	10,000,000	60,280,236	60,280,236
<b>FUNDED INDEBTEDNESS</b>							
<b>LIMITED OBLIGATION SCHOOL WARRANTS</b>							
2017 LIMITED OBLIGATION REFUNDING WARRANTS	338,925,000	3.00%-5.00%	7/2017	9/2042	244,910,000		
2022 LIMITED OBLIGATION WARRANTS (SERIES 2022-B ATIB BONDS)	66,335,000	4.125%-5.00%	7/2022	8/2042	60,140,000		
COOPER GREEN MERCY HEALTH SERVICES AUTHORITY FUNDING AGREEMENT	84,525,000	5.00%-5.25%	9/2022	9/2052	80,600,000	385,650,000	385,650,000
<b>OTHER FUNDS (ENTERPRISE FUNDS)</b>							
2024 SEWER REVENUE WARRANTS	2,242,675,000	5.00%-5.50%	1/2024	10/2053	2,217,995,000	2,217,995,000	2,217,995,000
TOTAL INDEBTEDNESS						\$ 2,663,925,236	

### OTHER INFORMATION

Unrestricted/Unreserved resources available as of 9/30/2025 to pay unfunded indebtedness (in thousands) \$ 253,314

(1) 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.

(2) A principal payment in the amount of \$17,605,000 was made on October 1, 2025 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 2025 due to the County's accounting treatment of such funds.

(3) County Lease Obligations includes all lease obligations outstanding as of September 30, 2025 (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	9/30/2025	9/30/2024
PUBLIC UTILITIES CLASS I	\$ 866,453,880	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 1,052,353,172	\$ 1,128,057,442
AIRLINES AND RAILROADS	109,944,220	GENERAL	2.50	ACCOUNTS RECEIVABLE	349,546,540	342,452,015
REAL PROPERTY CLASS II	8,945,502,420	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 1,401,899,712</u>	<u>\$ 1,470,509,457</u>
PERSONAL PROPERTY CLASS II	1,700,215,360	SCHOOL	3.00			
CLASS III - CURRENT USE	12,182,800		6.50			
OTHER CLASS III	5,364,176,880	<b>COUNTY:</b>				
PENALTIES	2,703,800	GENERAL	5.60			
<b>SUB-TOTAL</b>	<u>17,001,179,360</u>	BRIDGE AND PUBLIC BUILDING	5.10			
MOTOR VEHICLES	<u>1,479,347,280</u>	ROAD	2.10			
GROSS TAXES ASSESSED	<u>18,480,526,640</u>	SEWER	0.70			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	8.20			
HOMESTEAD	900,464,840	DISTRICT	21.90			
ABATEMENTS	480,511,480		43.60			
OTHER	2,203,624,480					
<b>TOTAL EXEMPTIONS</b>	<u>3,584,600,800</u>					
NET TAXABLE VALUATIONS	<u>14,895,925,840</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	744,796,292					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>60,280,236</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 684,516,056</u>					

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 - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 3,566,553	\$ 4,786,645	\$ -	\$ 10,824	\$ 1,069,278	\$ 6,832	\$ -	\$ 9,440,132	\$ 9,578,107
<b>TOTAL REVENUES</b>	<u>3,566,553</u>	<u>4,786,645</u>	<u>-</u>	<u>10,824</u>	<u>1,069,278</u>	<u>6,832</u>	<u>-</u>	<u>9,440,132</u>	<u>9,578,107</u>
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	2,953,322	3,485,809		57,785	1,069,254	1,512		7,567,682	10,340,046
<b>TOTAL EXPENDITURES</b>	<u>2,953,322</u>	<u>3,485,809</u>	<u>-</u>	<u>57,785</u>	<u>1,069,254</u>	<u>1,512</u>	<u>-</u>	<u>7,567,682</u>	<u>10,340,046</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
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	<u>109,055</u>	359,055	
<b>SPECIAL REVENUE FUND</b>								
NOTES PAYABLE - GASOLINE TAX FUND - District #2			6.25%	09/11/2024	09/11/1931	<u>162,028</u>	162,028	
<b>TOTAL INDEBTEDNESS</b>						<u>\$ 521,083</u>		

**County of Lamar**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 17,960,060					
AIRLINE AND RAILROAD PROPERTY	4,337,740	<b>STATE:</b>				
PERSONAL PROPERTY CLASS II	43,262,000	GENERAL	2.50		CASH-OTHER THAN SINKING FUNDS	\$ 18,683,279
REAL PROPERTY CLASS II	56,823,460	SOLDIER	1.00		TOTALS	\$ 18,683,279
CURRENT USE CLASS III	17,849,580	SCHOOL	3.00			
OTHER CLASS III	59,657,040					
PENALTIES	79,320					
<b>SUB-TOTAL</b>	<b>199,969,200</b>					
MOTOR VEHICLES	30,604,190					
<b>GROSS TAXES ASSESSED</b>	<b>230,573,390</b>					
LESS:						
EXEMPTIONS:						
ABATEMENTS	32,999,080					
HOMESTEAD	10,032,880					
ACT #48	11,844,140					
ACT #91	301,920					
OTHER EXEMPTIONS	11,435,580					
<b>TOTAL EXEMPTIONS</b>	<b>66,613,600</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>163,959,790</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,197,990					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	162,028					
<b>AMOUNT UNDER DEBT LIMIT</b>	<b>\$ 8,035,962</b>					

# County of Lauderdale

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 25,610,534	\$ 28,482,288	\$ -	\$ -	\$ 7,693,582	\$ 183,737	\$ -	\$ 61,970,141	\$ 70,060,535	
<b>OTHER FINANCING SOURCES</b>										
SALE OF CAPITAL ASSETS, PROCEEDS FROM DEBT, ETC.	(14,500)	1,383,850							1,369,350	127,483
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>25,596,034</b>	<b>29,866,138</b>	<b>-</b>	<b>-</b>	<b>7,693,582</b>	<b>183,737</b>	<b>-</b>	<b>63,339,491</b>	<b>70,188,018</b>	
<b>EXPENDITURES</b>										
CURRENT AND CAPITAL OUTLAY	27,461,814	30,491,543			8,783,947	167,064		66,904,368	62,040,069	
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,461,814</b>	<b>\$ 30,491,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,783,947</b>	<b>\$ 167,064</b>	<b>\$ -</b>	<b>\$ 66,904,368</b>	<b>\$ 62,040,069</b>	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

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	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 16,519,420	<b>STATE:</b>		CASH	\$ 34,842,659	\$ 45,127,914
AIRLINE AND RAILROAD	35,080	GENERAL	2.50	INVESTMENTS	22,679,099	21,631,436
REAL PROPERTY CLASS II	870,046,600	SOLDIER	1.00	TOTALS	\$ 57,521,758	\$ 66,759,350
PERSONAL PROPERTY CLASS II	135,842,700	SCHOOL	<u>3.00</u>	6.50		
CLASS III - CURRENT USE	12,883,800					
CLASS III - OTHER	774,496,300	<b>COUNTY:</b>				
PENALTIES	885,964	GENERAL	7.00			
SUPPLEMENTS/ERRORS/ESCAPES (NET)	<u>(8,938,033)</u>	ROAD AND BRIDGE	3.50			
SUB-TOTAL	<u>1,801,771,831</u>	SCHOOL:				
MOTOR VEHICLES	<u>223,275,126</u>	COUNTY-WIDE	7.00			
GROSS TAXES ASSESSED	<u>2,025,046,957</u>	DISTRICT 1	11.00			
		DISTRICT 2	11.00	39.50		
LESS:		TOTAL TAX RATES		<u>46.00</u>		
EXEMPTIONS:						
ABATEMENT	23,160,750	(*) DISTRICT 1 & 2 ONLY				
HOMESTEAD	42,093,700					
ACT #48	140,038,320					
ACT #91	12,537,120					
OTHER	161,904,420					
TOTAL EXEMPTIONS	<u>379,734,310</u>					
NET TAXABLE VALUATIONS	<u>1,645,312,647</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	82,265,632					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>-</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 82,265,632</u>					

# County of Lawrence

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 12,202,041	\$ 11,230,920	\$ -	\$ -	\$ 3,463,082	\$ 28,761,724	\$ -	\$ 55,657,767	\$ 48,505,557
TOTAL REVENUES	12,202,041	11,230,920	-	-	3,463,082	28,761,724	-	55,657,767	48,505,557
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	10,411,663	17,404,267		733,358	3,210,439	28,685,266		60,444,993	48,204,324
DEBT SERVICE			1,057,785		224,249			1,282,034	1,412,605
TOTAL EXPENDITURES	\$ 10,411,663	\$ 17,404,267	\$ 1,057,785	\$ 733,358	\$ 3,434,688	\$ 28,685,266	\$ -	\$ 61,727,027	\$ 49,616,929

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANTS	Series 2023		4.42%	9/20/2023	9/30/2047	\$ 14,815,000		
NOTES PAYABLE - Gasoline	60003972		4.99%	3/26/2025	3/26/2029	431,760		
NOTES PAYABLE - Solid Waste	6002963		5.90%	7/26/2023	7/26/2028	611,659	\$ 15,858,419	
TOTAL INDEBTEDNESS							\$ 15,858,419	

**County of Lawrence**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 28,874,220	<b>STATE:</b>		CASH	\$ 16,861,871	\$ 12,252,454
AIRLINE AND RAILROAD	3,456,360	GENERAL	2.50	INVESTMENTS	1,097,023	7,869,620
REAL PROPERTY CLASS II	118,719,860	SOLDIER	1.00	TOTALS		
PERSONAL PROPERTY CLASS II	36,678,600	SCHOOL	<u>3.00</u>	6.50	<u>\$ 17,958,894</u>	<u>\$ 20,122,074</u>
CURRENT USE	12,744,640					
OTHER CLASS III PROPERTY	229,839,760	<b>COUNTY:</b>				
SUPPLEMENTS	2,500,680	GENERAL	7.00			
ERRORS	(4,060,860)	ROAD AND BRIDGE	2.50			
<b>SUB-TOTAL</b>	<u>428,753,260</u>	<b>SCHOOL:</b>				
MOTOR VEHICLES	<u>81,144,450</u>	COUNTY-WIDE	6.00			
<b>GROSS TAXES ASSESSED</b>	<u>509,897,710</u>	DISTRICT	3.00			
		SPECIAL DISTRICT	1.00			
		HOSPITAL	<u>4.00</u>	<u>23.50</u>		
LESS:						
EXEMPTIONS:		<b>TOTAL TAX RATES</b>		<u>30.00</u>		
ABATEMENTS	17,711,660					
HOMESTEAD	10,596,580					
ACT #48	37,176,720					
ACT #91	2,368,420					
OTHER	32,270,460					
<b>TOTAL EXEMPTIONS</b>	<u>100,123,840</u>					
<b>NET TAXABLE VALUATIONS</b>	<u>409,773,870</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	20,488,694					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>15,858,420</u>					
<b>AMOUNT UNDER DEBT LIMIT</b>	<u>\$ 4,630,274</u>					

# County of Lee

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 69,123,704	\$ 25,256,026	\$ 725,990	\$ 95,049	\$ -	\$ 134,622	\$ -	\$ 95,335,391	\$ 84,946,178		
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM WARRANTS AND SALE OF FIXED ASSETS	59,620	166,789		6,537,500						6,763,909	120,953
TOTAL REVENUES AND OTHER FINANCING SOURCES	69,183,324	25,422,815	725,990	6,632,549	-	134,622	-	102,099,300	85,067,131		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	50,102,393	20,254,912		5,720,397		58,595		76,136,297	75,184,986		
DEBT SERVICE	308,352	534,200	3,248,629			24,213		4,115,394	3,778,198		
TOTAL EXPENDITURES	\$ 50,410,745	\$ 20,789,112	\$ 3,248,629	\$ 5,720,397	\$ -	\$ 82,808	\$ -	\$ 80,251,691	\$ 78,963,184		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>SHORT-TERM PAYABLES</b>						\$ 2,307,207	2,307,207	
<b>LONG-TERM DEBT</b>								
BANK NOTE SOUTHERN STATES - 2019			2.15%	09/01/2019	08/27/2026	277,797		
GENERAL OBLIGATION CAPITAL IMPROVEMENTS - 2018			3.36%	12/13/2018	08/01/2038	7,405,000		
GENERAL OBLIGATION ANNEX CONSTRUCTION LOAN- 2017			2.51%	06/01/2017	06/01/2032	3,227,331		
SERIES 2019-A GENERAL OBLIGATION WARRANTS			1.61%	09/12/2019	04/01/2030	2,370,000		
SERIES 2021 GENERAL OBLIGATION WARRANTS			4.15%	01/13/2021	08/01/2033	4,535,000		
BANCORP SOUTH EQUIPMENT LEASE - 2022			2.82%	06/14/2022	06/14/2027	602,663		
SERIES 2024 GENERAL OBLIGATION WARRANTS			3.65%	12/10/2024	12/10/2035	9,000,000	27,417,791	
TOTAL INDEBTEDNESS						\$ 29,724,998		

**County of Lee**  
Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 3,786,973,420	<b>STATE:</b>		CASH	\$ 70,041,298	\$ 66,779,713
SUPPLEMENT	91,637,380	GENERAL	2.50	CASH WITH FISCAL AGENT	45,518	625
ERRORS (NET)	(103,807,960)	SOLDIER	1.00	INVESTMENTS	5,660,859	5,262,574
<b>SUB-TOTAL</b>	<b>3,774,802,840</b>	<b>SCHOOL</b>	<u>3.00</u>	<b>ACCOUNTS RECEIVABLE</b>	<b>697,812</b>	<b>2,780,313</b>
MOTOR VEHICLES	443,471,588			INVENTORIES	662,936	702,808
				<b>TOTALS</b>	<b>\$ 77,108,423</b>	<b>\$ 75,526,033</b>
GROSS TAXES ASSESSED	<u>4,218,274,428</u>	<b>COUNTY:</b>				
		GENERAL	6.50			
		ROAD AND BRIDGE	3.00			
LESS:		<b>SCHOOL:</b>				
EXEMPTIONS:		COUNTY-WIDE	5.00			
HOMESTEAD	450,316,640	DISTRICT	6.00			
ABATEMENTS	311,788,000	SPECIAL	10.00			
OTHER	199,374,620	HOSPITAL	2.50			
<b>TOTAL EXEMPTIONS</b>	<b>961,479,260</b>	<b>DEPENDENT CHILDREN</b>	<u>1.50</u>	<b>34.50</b>		
NET TAXABLE VALUATIONS	<u>3,256,795,168</u>	TOTAL TAX RATES		<u>41.00</u>		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	162,839,758					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>27,417,791</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 135,421,967</u>					

# County of Limestone

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

	Governmental Fund Types						Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals	
	General	Special Revenue	Debt Service	Capital Projects						(Memorandum Only)	September 30, 2025
REVENUES	\$ 31,507,204	\$ 37,623,942	\$ 2,395	\$ -	\$ 6,615,019	\$ 53,916	\$ -	\$ 75,802,476	\$ 73,735,319	September 30, 2024	
<b>OTHER FINANCING SOURCES/(USES)</b>											
GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	2,099,162	48,177			(23,330)				2,124,009	2,993,310	
PROCEEDS FROM LONG-TERM DEBT	2,440,350								2,440,350	3,252,851	
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,046,716	37,672,119	2,395	-	6,591,689	53,916	-	80,366,835	79,981,480		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	24,280,864	29,187,742			4,571,973	42,834			58,083,413	56,480,445	
DEBT SERVICE			3,501,769						3,501,769	6,276,073	
TOTAL EXPENDITURES	\$ 24,280,864	\$ 29,187,742	\$ 3,501,769	\$ -	\$ 4,571,973	\$ 42,834	\$ -	\$ 61,585,182	\$ 62,756,518		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Funds Total	Grand Total
<b>GENERAL AND SPECIAL REVENUE FUNDS</b>								
2009 G.O. WARRANTS PAYABLE						\$ 800,000		
2016 G.O. WARRANTS PAYABLE						160,000		
2014 G.O. WARRANTS PAYABLE						2,925,000		
2013 G.O. WARRANTS PAYABLE						980,000		
NOTES FROM DIRECT BORROWING						2,440,350	7,305,350	
<b>PROPRIETARY FUNDS</b>								
NOTES FROM DIRECT BORROWING						4,571,973	4,571,973	
TOTAL INDEBTEDNESS							\$ 11,877,323	

# County of Limestone

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 8,494,460	<b>STATE:</b>		CASH AND CASH EQUIVALENTS	\$ 74,984,251	\$ 71,537,751
AIRLINE AND RAILROAD	13,546,740	GENERAL	2.50	INVESTMENTS	10,012,130	-
REAL PROPERTY CLASS II	1,217,708,440	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 84,996,381</u>	<u>\$ 71,537,751</u>
PERSONAL PROPERTY CLASS II	499,249,000	SCHOOL	<u>3.00</u>	6.50		
CLASS III - CURRENT USE	11,935,780					
CLASS III - OTHER	1,260,469,360					
PENALTIES	1,157,500	<b>COUNTY:</b>				
SUPPLEMENTS	52,154,180	GENERAL	7.00			
ESCAPES	861,880	ROAD AND BRIDGE	3.50			
ERRORS	(57,290,640)	SCHOOL:				
<b>SUB-TOTAL</b>	<u>3,008,286,700</u>	COUNTY-WIDE	5.50			
MOTOR VEHICLES	<u>335,125,164</u>	SPECIAL DISTRICT	3.00			
GROSS TAXES ASSESSED	<u>3,343,411,864</u>	AMENDMENT 778	1.50			
		HOSPITAL	<u>3.00</u>	23.50		
LESS:		<b>TOTAL TAX RATES</b>		<u>30.00</u>		
EXEMPTIONS:						
ABATEMENT	571,999,800					
HOMESTEAD	39,813,080					
ACT #48	152,070,380					
ACT #91	11,945,920					
OTHER	165,922,080					
<b>TOTAL EXEMPTIONS</b>	<u>941,751,260</u>					
NET TAXABLE VALUATIONS	<u>2,401,660,604</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	120,083,030					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>11,877,323</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 108,205,707</u>					

# County of Lowndes

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 8,457,351	\$ 5,937,339	\$ -	\$ -	\$ -	\$ -	\$ 463,879	\$ -	\$ -	\$ 14,858,569	N/A	
<b>OTHER FINANCING SOURCES</b>	-	-	-	-	-	-	-	-	-	-	N/A	
PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	-	-	-	-	-	-	N/A	
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,457,351	5,937,339	-	-	-	-	463,879	-	-	14,858,569	N/A	
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	8,445,320	5,410,264					935,162			14,790,746	N/A	
DEBT SERVICE			21,887							21,887	N/A	
TOTAL EXPENDITURES	\$ 8,445,320	\$ 5,410,264	\$ 21,887	\$ -	\$ -	\$ -	\$ 935,162	\$ -	\$ -	\$ 14,812,633	N/A	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
GENERAL OBLIGATION WARRANTS, SERIES 2009			4.10%	05/01/2009	05/01/2039	\$ 51,000		
GENERAL OBLIGATION REFUNDING WARRANTS, SERIES 2021A (*)			4.25%	04/07/2021	07/31/2037	7,510,000		
GENERAL OBLIGATION WARRANTS, SERIES 2016			3.00%	03/21/2016	01/01/2046	272,370		
GENERAL OBLIGATION WARRANTS, SERIES 2024			4.50%	08/12/2024	09/01/2064	800,000		
LEASES			VARIOUS	VARIOUS	VARIOUS	1,360,410	9,993,780	
TOTAL INDEBTEDNESS							\$ 9,993,780	

(\*) 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	9/30/2025	9/30/2024
PUBLIC UTILITIES	N/A	<b>STATE:</b>		CASH AND CASH EQUIVALENTS	N/A	N/A
AIRLINES AND RAILROAD PROPERTY	N/A	GENERAL	2.50	RECEIVABLES	N/A	N/A
REAL PROPERTY CLASS II	N/A	SOLDIER	1.00	<b>TOTALS</b>	N/A	N/A
PERSONAL PROPERTY CLASS II	N/A	SCHOOL	<u>3.00</u>	6.50		
CLASS III - CURRENT USE	N/A					
CLASS III - OTHER	N/A	<b>COUNTY:</b>				
PENALTIES	N/A	GENERAL	16.70			
SUPPLEMENTS	N/A	ROAD AND BRIDGE	6.80			
<b>SUB-TOTAL</b>	<u>-</u>	<b>SCHOOL:</b>				
MOTOR VEHICLES	<u>N/A</u>	COUNTY-WIDE	9.00			
		DISTRICT	<u>6.00</u>	<u>38.50</u>		
GROSS TAXES ASSESSED	<u>N/A</u>	<b>TOTAL TAX RATES</b>		<u><u>45.00</u></u>		
LESS:						
EXEMPTIONS:						
HOMESTEAD	N/A					
ABATEMENTS	N/A					
OTHER EXEMPTIONS	N/A					
<b>TOTAL EXEMPTIONS</b>	<u>-</u>					
NET TAXABLE VALUATIONS	<u><u>N/A</u></u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	N/A					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>9,993,780</u>					
AMOUNT UNDER DEBT LIMIT	<u><u>N/A</u></u>					
N/A = DATA NOT AVAILABLE						

# County of Macon

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 8,631,335	\$ 5,312,070	\$ -	\$ -	\$ -	\$ 15,972	\$ -	\$ 13,959,377	\$ -	\$ -	13,959,377	N/A
TOTAL REVENUES	8,631,335	5,312,070	-	-	-	15,972	-	-	13,959,377	-	13,959,377	N/A
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	5,543,296	4,263,602									9,806,898	N/A
DEBT SERVICE		172,610									172,610	N/A
TOTAL EXPENDITURES	\$ 5,543,296	\$ 4,436,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,979,508	N/A

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LIABILITIES</b>								
FUNDING AGREEMENT (JAIL)						\$ 3,380,000		
2009 G. O. WARRANTS PAYABLE						2,560,000		
2012 GAS TAX WARRANTS PAYABLE						1,055,000		
COMPENSATED ABSENCES						230,913	7,225,913	
TOTAL INDEBTEDNESS							\$ 7,225,913	

N/A = DATA NOT AVAILABLE

**County of Macon**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 232,216,420	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 4,450,921	N/A
SUPPLEMENT	13,411,160	GENERAL	2.50	TOTALS	\$ 4,450,921	N/A
ERRORS (NET)	(21,615,440)	SOLDIER	1.00			
		SCHOOL	3.00	6.50		
SUB-TOTAL	224,012,140					
MOTOR VEHICLES	29,755,324					
GROSS TAXES ASSESSED	<u>253,767,464</u>	<b>COUNTY:</b>				
		GENERAL	5.00			
		ROAD AND BRIDGE	2.50			
		SCHOOL:				
		COUNTY-WIDE	14.00			
		DISTRICT	3.00			
		SPECIAL COUNTY-WIDE	15.00			
		SPECIAL COUNTY	5.00	44.50		
TOTAL EXEMPTIONS	<u>39,906,900</u>	TOTAL TAX RATES		<u>51.00</u>		
NET TAXABLE VALUATIONS	<u>213,860,564</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,693,028					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>2,560,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 10,693,028</u>					

N/A = DATA NOT AVAILABLE

# County of Madison

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 165,119,247	\$ 59,294,961	\$ 46,363	\$ 687,974	\$ 38,667,893	\$ 335,452			-	\$ 264,151,890	\$ 246,046,490
<b>OTHER FINANCING SOURCES/USES (NET)</b>											
PROCEEDS FROM LOANS, SALE OF WARRANTS, LAND, ETC.	2,020,192		130,873			289,471				2,440,536	1,773,072
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES/USES (NET)</b>	<b>167,139,439</b>	<b>59,425,834</b>	<b>46,363</b>	<b>687,974</b>	<b>38,957,364</b>	<b>335,452</b>			-	<b>266,592,426</b>	<b>247,819,562</b>
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	144,174,393		46,920,652		3,840,260	27,433,951		176,091		222,545,347	180,314,901
DEBT SERVICE	1,122,580			4,465,100		448,400				6,036,080	5,143,719
<b>TOTAL EXPENDITURES</b>	<b>\$ 145,296,973</b>	<b>\$ 46,920,652</b>	<b>\$ 4,465,100</b>	<b>\$ 3,840,260</b>	<b>\$ 27,882,351</b>	<b>\$ 176,091</b>			-	<b>\$ 228,581,427</b>	<b>\$ 185,458,620</b>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>						
GENERAL OBLIGATION WARRANTS-SERIES 2015	2%-5%	2/17/2015	9/1/2029	\$ 2,675,000		
GENERAL OBLIGATION WARRANTS - 2019-B	1.75%-5%	10/18/2019	9/1/2039	19,070,000		
GENERAL OBLIGATION WARRANTS - 2019-C	3%-5%	10/18/2019	9/1/2029	7,370,000		
GENERAL OBLIGATION WARRANTS - 2021	1.81%	3/31/2021	3/30/2031	816,000	29,931,000	
<b>PROPRIETARY FUNDS</b>						
SERIES 2018 WATER REVENUE WARRANTS	2.30%	4/25/2018	7/1/2033	9,885,000	9,885,000	
<b>TOTAL INDEBTEDNESS</b>						<b>\$ 39,816,000</b>

**County of Madison**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 33,224,460	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 394,490,039	\$ 372,372,252
AIRLINE AND RAILROAD	8,866,920	GENERAL	2.50	TOTAL	<u>\$ 394,490,039</u>	<u>\$ 372,372,252</u>
REAL PROPERTY CLASS II	4,844,501,560	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	1,360,997,120	SCHOOL	3.00	6.50		
CLASS III - CURRENT USE	11,236,980					
OTHER CLASS III	3,480,581,000	<b>COUNTY:</b>				
PENALTIES	33,743,020	GENERAL	7.00			
ESCAPES	4,595,320	ROAD AND BRIDGE	4.00			
SUPPLEMENTS	136,543,220	SCHOOL:				
ERRORS	(187,662,780)	COUNTY-WIDE	5.50			
<b>SUB-TOTAL</b>	<u>9,726,626,820</u>	SCHOOL DISTRICT #1	4.00			
MOTOR VEHICLES	<u>1,110,206,759</u>	SCHOOL DISTRICT #1	6.50	27.00		
GROSS TAXES ASSESSED	<u>10,836,833,579</u>	TOTAL TAX RATES	<u>33.50</u>			
LESS:						
EXEMPTIONS:						
INDUSTRIAL ABATEMENT	797,085,460					
HOMESTEAD	145,797,060					
ACT #48	313,743,060					
ACT #91	39,512,020					
OTHER	503,439,200					
<b>TOTAL EXEMPTIONS</b>	<u>1,799,576,800</u>					
NET TAXABLE VALUATIONS	<u>9,037,256,779</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	451,862,839					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>39,816,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 412,046,839</u>					

# County of Marengo

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>									
REVENUES	\$ 7,411,785	\$ 7,629,872	\$ 384,397	\$ -	\$ 72,678	\$ -	\$ 15,498,732	\$ 15,915,364	
TOTAL REVENUES	<u>7,411,785</u>	<u>7,629,872</u>	<u>384,397</u>	<u>-</u>	<u>72,678</u>	<u>-</u>	<u>15,498,732</u>	<u>15,915,364</u>	
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	5,642,629	5,392,733	128,324			92,611		11,256,297	12,559,373
DEBT SERVICE		536,113	1,826,831					2,362,944	1,828,891
TOTAL EXPENDITURES	<u>\$ 5,642,629</u>	<u>\$ 5,928,846</u>	<u>\$ 1,955,155</u>	<u>\$ -</u>	<u>\$ 92,611</u>	<u>\$ -</u>	<u>\$ 13,619,241</u>	<u>\$ 14,388,264</u>	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
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	<u>25,835,067</u>	
TOTAL INDEBTEDNESS							<u>\$ 25,835,067</u>	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

**County of Marengo**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 73,335,140	<b>STATE:</b>		CASH EXCEPT FOR SINKING FUNDS	\$ 19,914,795	\$ 18,053,529
AIRLINES AND RAILROADS	13,449,900	GENERAL	2.50	INVESTMENTS EXCEPT FOR SINKING FUNDS	356,352	139,454
REAL PROPERTY CLASS II	90,162,180	SOLDIER	1.00	ACCOUNTS RECEIVABLE	429,956	1,350,570
PERSONAL PROPERTY CLASS II	156,947,520	SCHOOL	<u>3.00</u>	<b>TOTAL</b>	<u>\$ 20,701,103</u>	<u>\$ 19,543,553</u>
CURRENT USE - CLASS III	30,771,060					
OTHER - CLASS III	87,273,020	<b>COUNTY:</b>				
PENALTIES	203,640	GENERAL	8.00			
<b>SUB-TOTAL</b>	<u>452,142,460</u>	ROAD AND BRIDGE	4.00			
MOTOR VEHICLES	<u>67,906,700</u>	FIRE	2.00			
GROSS TAXES ASSESSED	<u>520,049,160</u>	HOSPITAL	4.00			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	5.00			
HOMESTEAD	30,823,400	DISTRICT	3.00			
ABATEMENTS	58,101,240	SPECIAL	<u>2.00</u>	<u>28.00</u>		
INDUSTRIAL	366,000					
OTHER	5,729,740					
<b>TOTAL EXEMPTIONS</b>	<u>95,020,380</u>					
NET TAXABLE VALUATIONS	<u>425,028,780</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	21,251,439					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>3,897,648</u>					
AMOUNT OVER DEBT LIMIT	<u>\$ 17,353,791</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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 7,763,539	\$ 6,944,802	\$ -	\$ 725,359	\$ 1,722,801	\$ 212,576	\$ -	\$ 17,369,077	\$ 29,453,465		
TOTAL REVENUES	7,763,539	6,944,802	-	725,359	1,722,801	212,576	-	17,369,077	29,453,465		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	6,872,569	3,947,860		5,496,337	2,523,271	893,412		19,733,449	27,215,278		
DEBT SERVICE		801,943						801,943	1,307,563		
TOTAL EXPENDITURES	\$ 6,872,569	\$ 4,749,803	\$ -	\$ 5,496,337	\$ 2,523,271	\$ 893,412	\$ -	\$ 20,535,392	\$ 28,522,841		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS TOTAL CASH \$10,686,541

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>SPECIAL REVENUE FUND</b>								
Jail Bond		GO Warrant	3.00%	01/04/2023	01/01/2053	\$ 13,185,000		
PeoplesTrust	404072700	GO Warrant	5.00%	10/01/2024	12/01/2025	245,000		
PeoplesTrust	404073300	GO Warrant	5.00%	10/01/2024	12/01/2025	490,000		
State Bank and Trust	33270200	GO Warrant	4.75%	08/05/2025	08/05/2028	65,850		
PeoplesTrust-D2 equipment	402912000	GO Warrant	2.42%	04/06/2020	04/15/2026	180,000		
First National	50103711	GO Warrant	5.28%	10/02/2024	10/01/2029	106,258		
PeoplesTrust	404073400	GO Warrant	6.30%	10/01/2024	10/01/2025	42,000	14,314,108	
TOTAL INDEBTEDNESS							\$ 14,314,108	

**County of Marion**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 33,481,400	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 10,686,541	\$ 12,447,008
AIRLINE AND RAILROAD	5,396,510	GENERAL	2.50	INVESTMENTS	\$ -	\$ 1,939,722
REAL PROPERTY CLASS II	150,262,780	SOLDIER	1.00	<b>TOTALS</b>	<b>\$ 10,686,541</b>	<b>\$ 14,386,730</b>
PERSONAL PROPERTY CLASS II	44,776,300	SCHOOL	3.00			
CURRENT USE CLASS III	14,147,800		6.50			
OTHER CLASS III	131,644,040	<b>COUNTY:</b>				
PENALTIES	78,460	GENERAL	5.00			
SUPPLEMENTS	16,065,300	ROAD AND BRIDGE	2.50			
ERRORS	(16,655,600)	FIRE	3.00			
<b>SUB-TOTAL</b>	<b>379,196,990</b>	<b>SCHOOL:</b>				
MOTOR VEHICLES	61,127,532	DISTRICT CA778	10.00	20.50		
GROSS TAXES ASSESSED	<u>440,324,522</u>	TOTAL TAX RATES		<u>27.00</u>		
LESS:						
EXEMPTIONS:						
ABATEMENTS	3,244,950					
HOMESTEAD	8,659,340					
ACT #48	25,682,140					
ACT #91-A	584,220					
ACT #91-B	974,000					
OTHER EXEMPTIONS	5,394,680					
<b>TOTAL EXEMPTIONS</b>	<b>44,539,330</b>					
NET TAXABLE VALUATIONS	<u>395,785,192</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	19,789,260					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>14,314,108</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 5,475,152</u>					

# County of Marshall

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Proprietary Fund Types		Fiduciary Fund Types		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects									September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 26,495,144	\$ 12,061,623	\$ 8,495	\$ -	\$ 189,925	\$ -	\$ 38,755,187	\$ 41,538,143						
<b>OTHER FINANCING SOURCES</b>														
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.		3,738,218		35,455,798				39,194,016	195,000					
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>26,495,144</b>	<b>15,799,841</b>	<b>8,495</b>	<b>35,455,798</b>	<b>-</b>	<b>189,925</b>	<b>-</b>	<b>77,949,203</b>	<b>41,733,143</b>					
<b>EXPENDITURES</b>														
CURRENT AND CAPITAL OUTLAY	21,304,136	17,809,707		7,191,121		284,562		46,589,526	39,200,361					
DEBT SERVICE			912,599					912,599	954,301					
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,304,136</b>	<b>\$ 17,809,707</b>	<b>\$ 912,599</b>	<b>\$ 7,191,121</b>	<b>\$ -</b>	<b>\$ 284,562</b>	<b>\$ -</b>	<b>\$ 47,502,125</b>	<b>\$ 40,154,662</b>					

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANT - USDA (*)						\$ 140,000		
GENERAL OBLIGATION WARRANTS SERIES 2021 (*)						3,275,000		
GENERAL OBLIGATION WARRANTS SERIES 2025 (*)						34,925,000	38,340,000	
<b>SPECIAL REVENUE FUNDS</b>								
LEASES						3,722,820	3,722,820	
<b>TOTAL INDEBTEDNESS</b>								<b>\$ 42,062,820</b>

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

**County of Marshall**  
*Continued*

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
CLASS I PUBLIC UTILITIES	\$ 33,511,880	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 44,069,937	\$ 51,264,002
CLASS II AIRLINE AND RAILROAD PROPERTY	143,380	GENERAL	2.50	CASH WITH FISCAL AGENT	29,886,310	274,851
CLASS II REAL PROPERTY	917,999,780	SOLDIER	1.00	INVESTMENTS	10,000,000	-
CLASS II PERSONAL PROPERTY	199,012,800	SCHOOL	3.00	RECEIVABLES	3,233,909	3,054,451
CLASS III CURRENT USE	8,825,800			INVENTORIES	13,359	22,712
CLASS III REAL PROPERTY	586,768,700	<b>COUNTY:</b>		PREPAID ITEMS	22,788	10,852
PENALTIES	2,096,280	GENERAL	6.00	<b>TOTALS</b>		
SUPPLEMENTS	8,678,820	ROAD AND BRIDGE	2.40		\$ 87,226,303	\$ 54,626,868
ESCAPES	299,460	SCHOOL:				
ERRORS	(13,638,560)	COUNTY-WIDE	4.50			
<b>SUB-TOTAL</b>	<u>1,743,698,340</u>	DISTRICT	13.00			
MOTOR VEHICLES	<u>258,177,923</u>	HOSPITAL	4.50			
<b>GROSS TAXES ASSESSED</b>	<u>2,001,876,263</u>	COURTHOUSE AND JAIL	0.60	<b>TOTAL TAX RATES</b>	<u>37.50</u>	
LESS:						
EXEMPTIONS:						
HOMESTEAD	134,598,360					
ABATEMENTS	49,994,140					
OTHER	220,873,140					
<b>TOTAL EXEMPTIONS</b>	<u>405,465,640</u>					
<b>NET TAXABLE VALUATIONS</b>	<u>1,596,410,623</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	79,820,531					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>42,062,820</u>					
<b>AMOUNT UNDER DEBT LIMIT</b>	<u>\$ 37,757,711</u>					

# County of Mobile

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Totals			
	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Other Funds	(Memorandum Only)		September 30, 2025
	General	Special Revenue	Debt Service	Capital Projects							September 30, 2024
<b>REVENUES</b>	\$ 236,911,077	\$ 54,825,053	\$ 47,971,585	\$ 21,679,010	\$ -	\$ 53	\$ -	\$ 361,386,778	\$ 348,940,532		
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	69,196	712,382							781,578	31,466,934	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>236,980,273</b>	<b>55,537,435</b>	<b>47,971,585</b>	<b>21,679,010</b>	<b>-</b>	<b>53</b>	<b>-</b>	<b>362,168,356</b>	<b>380,407,466</b>		
<b>EXPENDITURES</b>											
CURRENT, CAPITAL OUTLAY AND INFRASTRUCTURE OUTLAY	225,038,435	82,103,832	240,529	80,084,284				387,467,080	353,274,856		
DEBT SERVICE	12,073,821		6,256,349					18,330,170	18,571,452		
<b>TOTAL EXPENDITURES</b>	<b>\$ 237,112,256</b>	<b>\$ 82,103,832</b>	<b>\$ 6,496,878</b>	<b>\$ 80,084,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 405,797,250</b>	<b>\$ 371,846,308</b>		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>						
2014A GENERAL OBLIGATION REFUNDING BONDS	5.000%	12/30/2014	06/01/2027	\$ 4,625,000		
2015 GENERAL OBLIGATION WARRANTS	5.000%	10/06/2015	08/01/2028	4,020,000		
2017 GENERAL OBLIGATION WARRANTS	5.000%	12/27/2017	08/01/2037	26,300,000		
2019 GENERAL OBLIGATION WARRANTS	5.000%	03/27/2019	02/01/2039	13,660,000		
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	3,645,000		
2020C GENERAL OBLIGATION REFUNDING WARRANTS	0.819% - 2.074%	10/13/2020	08/01/2035	20,680,000		
2021 GENERAL OBLIGATION WARRANTS	4.000% - 5.000%	05/20/2021	02/01/2041	14,755,000		
2024 GENERAL OBLIGATION WARRANTS	5.000%	06/20/2024	02/01/2044	26,905,000		
2020 LIMITED OBLIGATION WARRANTS	4.000%	10/06/2020	11/01/2044	25,265,000	<u>175,645,000</u>	
<b>TOTAL INDEBTEDNESS</b>						<u>175,645,000</u>

**County of Mobile**  
Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES CLASS I	\$ 795,920,540	<b>STATE:</b>		CASH	\$ 3,116,300	\$ 233,421,405
AIRLINE AND RAILROAD PROPERTY	32,680,760	GENERAL	2.50	INVESTMENTS	(814,350)	201,666,648
REAL PROPERTY CLASS II AND CLASS III	5,078,572,160	SOLDIER	1.00	INVESTMENTS WITH FISCAL AGENT	1,011,100	-
PERSONAL PROPERTY CLASS II	1,583,305,600	SCHOOL	3.00	RECEIVABLES	2,540,971	32,681,609
CLASS III CURRENT USE	1,916,981,620			PROPERTY TAX RECEIVABLE	11,431,949	91,430,439
PENALTIES	4,009,720	<b>COUNTY:</b>		DUE FROM OTHER FUNDS	187,345,507	74,169,799
SUPPLEMENTS AND ESCAPES	127,053,040	GENERAL	6.00	PREPAID ITEMS	(2,035,508)	2,521,663
ERRORS	(138,891,600)	ROAD AND BRIDGE	3.50	INVENTORIES	2,096	1,599,240
<b>SUB-TOTAL</b>	<b>9,399,631,840</b>	SPECIAL ROAD		<b>TOTALS</b>	<b>\$ 202,598,065</b>	<b>\$ 637,490,803</b>
MOTOR VEHICLES	949,142,123	AND BRIDGE	6.50			
		HOSPITAL	3.50			
GROSS TAXES ASSESSED	10,348,773,963	BOARD OF HEALTH	1.00			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE (1)	7.00			
HOMESTEAD	424,802,360	CAPITAL OUTLAYS (1)	7.00			
ABATEMENTS	655,119,020	SPECIAL DISTRICTS	3.50			
OTHER EXEMPTION	1,806,674,040	SPECIAL DISTRICTS (2)	4.00	42.00		
<b>TOTAL EXEMPTIONS</b>	<b>2,886,595,420</b>	<b>TOTAL TAX RATES</b>	<b>48.50</b>			
NET TAXABLE VALUATIONS	<u>7,462,178,543</u>	(1) County-Wide Taxes General - 7 Mills Capital Outlay - 7 Mills				
CONSTITUTIONAL DEBT LIMIT -		(2) Part of the County has a 12 mill tax. The other part of the County has a 4 mill tax and a sales tax.				
5% OF VALUATION	373,108,927					
6.5% OF VALUATION	485,041,605					
<b>TOTAL CONSTITUTIONAL DEBT LIMIT</b>	<b>858,150,532</b>					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>175,645,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 682,505,532</u>					

# County of Monroe

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 7,713,065	\$ 5,296,254	\$ 4,933	\$ 4,558,127	\$ -	\$ 70,027	\$ -	\$ 17,642,406	\$ 18,716,343
<b>OTHER FINANCING SOURCES</b>									
PROCEEDS FROM LOANS, WARRANTS, LEASE, SALE OF ASSETS, ETC.									- 1,994,749
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,713,065</b>	<b>5,296,254</b>	<b>4,933</b>	<b>4,558,127</b>	<b>-</b>	<b>70,027</b>	<b>-</b>	<b>17,642,406</b>	<b>20,711,092</b>
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	9,240,859	5,109,608		2,586,732		66,842		17,004,041	17,833,314
DEBT SERVICE		17,631	3,245,731	572,194				3,835,556	3,935,312
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,240,859</b>	<b>\$ 5,127,239</b>	<b>\$ 3,245,731</b>	<b>\$ 3,158,926</b>	<b>\$ -</b>	<b>\$ 66,842</b>	<b>\$ -</b>	<b>\$ 20,839,597</b>	<b>\$ 21,768,626</b>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

## Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
LOAN - LAND ACQUISITION						\$ 50,002	50,002	
<b>OTHER FUNDS</b>								
2022 GENERAL OBLIGATION WARRANTS						5,580,807		
2013-B GENERAL OBLIGATION WARRANTS						766,761		
2009 GAS TAX ANTICIPATION WARRANTS						210,000		
LEASES						2,142,385		
LEASE-CORRECTIONAL FACILITY						980,000	9,679,953	
<b>TOTAL INDEBTEDNESS</b>							<b>\$ 9,729,955</b>	

**County of Monroe**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 21,768,980	<b>STATE:</b>		CASH	\$ 9,036,209	\$ 12,590,286
AIRLINES AND RAILROAD PROPERTY	1,914,320	GENERAL	2.50	CASH WITH FISCAL AGENT	342,749	338,055
REAL PROPERTY	143,532,360	SOLDIER	1.00	RECEIVABLES	500,037	691,713
PERSONAL PROPERTY	137,265,280	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 9,878,995</b>	<b>\$ 13,620,054</b>
CURRENT USE - CLASS III	30,635,180					
OTHER CLASS III	90,235,100	<b>COUNTY:</b>				
PENALTIES	280,000	GENERAL	5.00			
SUPPLEMENTS	2,062,020	ROAD AND BRIDGE	2.50			
LESS: ERRORS	(2,728,540)	SCHOOL:				
<b>SUB-TOTAL</b>	<b>424,964,700</b>	COUNTY-WIDE	4.00			
MOTOR VEHICLES, NET	<b>55,563,868</b>	DISTRICT	3.00			
<b>GROSS TAXES ASSESSED</b>	<b>480,528,568</b>	SPECIAL DISTRICT	3.00			
LESS:		HOSPITAL	4.00			
EXEMPTIONS:		FIRE PROTECTION	3.00			
HOMESTEAD	33,937,120		24.50			
ABATEMENTS	43,397,380					
OTHER	37,583,080					
<b>TOTAL EXEMPTIONS</b>	<b>114,917,580</b>	<b>TOTAL TAX RATES</b>	<b>31.00</b>			
<b>NET TAXABLE VALUATIONS</b>	<b>365,610,988</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	18,280,549					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<b>6,557,568</b>					
AMOUNT UNDER DEBT LIMIT	<b>\$ 11,722,981</b>					

# County of Montgomery

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 140,020,993	\$ 36,621,573	\$ 1,876	\$ 36,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,680,790	\$ 180,376,164
<b>OTHER FINANCING SOURCES</b>											
SALE OF CAPITAL ASSETS	125,702	281,027								406,729	465,186
TOTAL REVENUES AND OTHER FINANCING SOURCES	140,146,695	36,902,600	1,876	36,348	-	-	-	-	-	177,087,519	180,841,350
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	101,903,607	32,458,133		2,597,416						136,959,156	136,578,870
DEBT SERVICE	12,232,281	900,000	3,697,474							16,829,755	16,832,930
TOTAL EXPENDITURES	\$ 114,135,888	\$ 33,358,133	\$ 3,697,474	\$ 2,597,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,788,911	\$ 153,411,800

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>PAYABLES - ALL FUNDS</b>						\$ 10,691,425	10,691,425	
<b>LONG-TERM DEBT</b>								
GENERAL OBLIGATION WARRANTS SERIES 2012			3.99%	2012	2027	751,283		
GENERAL OBLIGATION WARRANTS SERIES 2014			3.81%	2014	2029	1,339,188		
GENERAL OBLIGATION WARRANTS SERIES 2015			2.00%-5.00%	2015	2040	11,485,000		
GENERAL OBLIGATION REFUNDING WARRANTS SERIES 2015			1.00%-5.00%	2015	2028	6,215,000		
GENERAL OBLIGATION WARRANTS SERIES 2017			2.50%-4.00%	2017	2037	3,100,000		
GENERAL OBLIGATION WARRANTS, SERIES 2020 - FUNDING AGREEMENT			.635-2.81%	2020	2050	35,475,000		
GENERAL OBLIGATION WARRANTS, SERIES 2021A			4.00-5.00%	2021	2029	12,085,000		
GENERAL OBLIGATION WARRANTS, SERIES 2021B			.241-1.411%	2021	2027	3,630,000		
LEASES			Various	Various	Various	110,510,000	184,590,471	
<b>TOTAL INDEBTEDNESS</b>							\$ 195,281,896	

# County of Montgomery

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 170,722,820	<b>STATE:</b>		CASH & CASH EQUIVALENTS	\$ 138,382,336	\$ 118,697,512
AIRLINES AND RAILROAD PROPERTY	30,430,540	GENERAL	2.50	CASH WITH FISCAL AGENT	562	492
REAL PROPERTY CLASS II	2,575,242,320	SOLDIER	1.00	INVESTMENTS	59,333,503	61,908,910
PERSONAL PROPERTY CLASS II	555,405,380	SCHOOL	3.00	RECEIVABLES	12,886,184	12,386,812
CLASS III - CURRENT USE	15,448,240			SUPPLY INVENTORY	115,890	117,932
CLASS III - OTHER	1,152,786,960	<b>COUNTY:</b>		PREPAID ITEMS	491,806	486,875
PENALTIES	4,521,260	GENERAL	5.00	<b>TOTALS</b>	<u>\$ 211,210,281</u>	<u>\$ 193,598,533</u>
SUPPLEMENTS	49,777,620	ROAD AND BRIDGE	2.50			
<b>SUB-TOTAL</b>	<u>4,554,335,140</u>	VOLUNTEER FIRE	5.00			
MOTOR VEHICLES	<u>508,497,020</u>	SCHOOL:				
		COUNTY-WIDE	3.50			
GROSS TAXES ASSESSED	<u>5,062,832,160</u>	DISTRICT 1	18.50			
		DISTRICT 2	18.50			
LESS:		DISTRICT 3	18.50			
EXEMPTIONS:		DISTRICT 4	25.50	<u>97.00</u>		
HOMESTEAD	227,002,500					
ABATEMENTS	238,349,320	<b>TOTAL TAX RATES</b>		<u>103.50</u>		
INDUSTRIAL	313,060					
OTHER	542,587,580					
<b>TOTAL EXEMPTIONS</b>	<u>1,008,252,460</u>					
NET TAXABLE VALUATIONS	<u>4,054,579,700</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	202,728,985					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>74,080,471</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 128,648,514</u>					

# County of Morgan

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025				September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 33,289,317	\$ 34,592,416	\$ 3,244	\$ 3,820,918	\$ 4,471,851	\$ 429,061	\$ -	\$ 76,606,807	\$ 64,060,078	
<b>OTHER FINANCING SOURCES</b>									342,097	961,548
PROCEEDS FROM BONDS, LEASES, ETC.	342,097								342,097	961,548
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,631,414	34,592,416	3,244	3,820,918	4,471,851	429,061	\$ -	76,948,904	65,021,626	
<b>EXPENDITURES</b>										
CURRENT AND CAPITAL OUTLAY	28,881,000	31,488,397		9,085,437	4,237,077	77,606		73,769,517	61,077,271	
DEBT SERVICE	333,982	103,127	2,510,453			2,752		2,950,314	2,706,725	
TOTAL EXPENDITURES	\$ 29,214,982	\$ 31,591,524	\$ 2,510,453	\$ 9,085,437	\$ 4,237,077	\$ 80,358	\$ -	\$ 76,719,831	\$ 63,783,996	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
SERIES 2015 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000	2.25%-4.0%	10/01/2015	04/01/2030	\$ 2,945,000		
SERIES 2019 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000	3.0%-5.0%	10/03/2019	04/01/2033	2,970,000		
SERIES 2020 GENERAL OBLIGATION WARRANTS (*)	Registered	5,000	2.0%-5.0%	08/12/2020	04/01/2029	\$ 6,100,000	12,015,000	
<b>ALL FUND TYPES</b>								
LEASES PAYABLE						612,739		
LOANS PAYABLE						645,356	1,258,095	
TOTAL INDEBTEDNESS							\$ 13,273,095	

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

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

## *County of Morgan*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 39,783,000	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 48,680,849	\$ 58,802,639
REAL PROPERTY CLASS II	926,161,880	GENERAL	2.50	CASH-SINKING FUNDS	240,807	269,981
PERSONAL PROPERTY CLASS II	1,094,149,640	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 48,921,656</u>	<u>\$ 59,072,620</u>
CLASS III	730,569,900	SCHOOL	<u>3.00</u>			
PENALTIES, SUPPLEMENTS, ERRORS	7,449,040		6.50	DOES NOT INCLUDE INTERFUND, ADVANCES, PROPERTY TAXES		
<b>SUB-TOTAL</b>	<u>2,798,113,460</u>	<b>COUNTY:</b>				
MOTOR VEHICLES	<u>320,196,804</u>	GENERAL	7.20			
<b>GROSS TAXES ASSESSED</b>	<u>3,118,310,264</u>	ROAD AND BRIDGE	3.60			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	5.80			
INDUSTRIAL AND ABATEMENTS	194,882,660	SCHOOL DISTRICT #1 (**)	11.30			
HOMESTEAD	165,093,480	SCHOOL DISTRICT #4 (**)	11.30			
OTHER	148,630,320	SCHOOL DISTRICT #6 (**)	3.60			
<b>TOTAL EXEMPTIONS</b>	<u>508,606,460</u>	FIRE PROTECTION (**)	<u>3.00</u>	<u>45.80</u>		
<b>NET TAXABLE VALUATIONS</b>	<u>2,609,703,804</u>	<b>TOTAL TAX RATES</b>		<u>52.30</u>		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	130,485,190	(**) District # 1, 4, and 6 are separate districts. District #1 is the Morgan County District. District #4 is the Hartselle City District. District #6 is the Decatur City District.				
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,273,095</u>	Fire protection applies to unincorporated areas.				
AMOUNT UNDER DEBT LIMIT	<u>\$ 117,212,095</u>					

# County of Perry

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 5,419,909	\$ 4,406,199	\$ -	\$ -	\$ 177,135	\$ 2,060	\$ -	\$ 10,005,303	\$ 8,792,576	
TOTAL REVENUES	5,419,909	4,406,199	-	-	177,135	2,060	-	10,005,303	8,792,576	
<b>EXPENDITURES</b>										
CURRENT AND CAPITAL OUTLAY	5,090,232	6,112,769			220,379	30,632		11,454,012	10,363,897	
DEBT SERVICE	287,168							287,168	342,795	
TOTAL EXPENDITURES	\$ 5,377,400	\$ 6,112,769	\$ -	\$ -	\$ 220,379	\$ 30,632	\$ -	\$ 11,741,180	\$ 10,706,692	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS AND GENERAL LONG-TERM DEBT</b>								
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	193,404		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	239,500		
BANK LOAN-GASOLINE TAX FUND						155,762		
BANK LOAN-GASOLINE TAX FUND			N/A	N/A	N/A	261,000		
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	1,057,131		
JAIL LEASE			3.64%-4.30%	05/01/2007	05/01/2037	2,530,000	7,894,161	
TOTAL INDEBTEDNESS							\$ 7,894,161	

**County of Perry**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 30,932,600	<b>STATE:</b>		CASH	N/A	N/A
CLASS II - REAL	25,422,160	GENERAL	2.50	RECEIVABLES	N/A	N/A
CLASS II - PERSONAL	8,105,680	SOLDIER	1.00	<b>TOTALS</b>	<b>N/A</b>	<b>N/A</b>
CURRENT USE - CLASS III	21,073,420	SCHOOL	<u>3.00</u>	6.50		
OTHER CLASS III	38,403,240					
<b>SUB-TOTAL</b>	<u>123,937,100</u>	<b>COUNTY:</b>				
MOTOR VEHICLES	<u>11,361,360</u>	GENERAL	7.50			
		ROAD AND BRIDGE	3.50			
<b>GROSS TAXES ASSESSED</b>	<u>135,298,460</u>	SPECIAL GENERAL	6.30			
LESS:		<b>SCHOOL:</b>				
EXEMPTIONS:		COUNTY-WIDE	4.00			
HOMESTEAD	12,484,720	SPECIAL	2.70			
OTHER	11,150,100	DISTRICT	5.00			
<b>TOTAL EXEMPTIONS</b>	<u>23,634,820</u>	SPECIAL COUNTY-WIDE	3.00			
<b>NET TAXABLE VALUATIONS</b>	<u>111,663,640</u>	SPECIAL DISTRICT #1	3.00			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	5,583,182	FIRE PROTECTION	3.00			
		HOSPITAL	<u>2.50</u>	40.50		
		<b>TOTAL TAX RATES</b>		<u>47.00</u>		
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,100,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 4,483,182</u>					

N/A = DATA NOT AVAILABLE

# County of Pickens

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 6,666,637	\$ 4,467,736	\$ 228,018	\$ 1,597,418	\$ 405,532	\$ -	\$ -	\$ 13,365,341	\$ 11,353,631
<b>OTHER FINANCING SOURCES</b>									
OTHER FINANCING SOURCES	2,347	1,370,132						1,372,479	1,309,520
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,668,984	5,837,868	228,018	1,597,418	405,532	-	-	14,737,820	12,663,151
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	5,911,949	6,437,244	211	1,593,810	585,332			14,528,546	12,502,020
DEBT SERVICE	142,885							142,885	326,225
TOTAL EXPENDITURES	\$ 6,054,834	\$ 6,437,244	\$ 211	\$ 1,593,810	\$ 585,332	\$ -	\$ -	\$ 14,671,431	\$ 12,828,245

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
NOTES PAYABLE						\$ 372,593	372,593	
TOTAL INDEBTEDNESS							\$ 372,593	

# County of Pickens

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 27,651,720	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 6,683,611	\$ 6,287,310
AIRLINE AND RAILROAD PROPERTY	5,334,340	GENERAL	2.50	TOTALS	\$ 6,683,611	\$ 6,287,310
CURRENT USE CLASS III	27,881,600	SOLDIER	1.00			
OTHER CLASS III	76,321,260	SCHOOL	3.00			
CLASS II REAL	72,743,640					
CLASS II PERSONAL	44,245,620					
PENALTIES	32,860	<b>COUNTY:</b>				
<b>SUB-TOTAL</b>	<b>254,211,040</b>	GENERAL	8.90			
MOTOR VEHICLES	39,240,600	ROAD AND BRIDGE	4.50			
<b>GROSS TAXES ASSESSED</b>	<b>293,451,640</b>	FIRE DEPARTMENT	3.00			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	7.20			
ABATEMENTS	14,118,500	DISTRICT 1	2.80			
HOMESTEAD	5,125,820	DISTRICT 2	4.00	30.40		
ACT #48	16,467,280					
ACT #91	1,873,020					
OTHER	22,151,200					
<b>TOTAL EXEMPTIONS</b>	<b>59,735,820</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>233,715,820</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,685,791					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	372,593					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,313,198</u>					

# County of Pike

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 18,330,220	\$ 6,012,252	\$ 6,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,349,074	\$ 23,516,867
<b>OTHER FINANCING SOURCES</b>											
SALE OF CAPITAL ASSETS	9,200	469,275								478,475	448,613
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,339,420	6,481,527	6,602	-	-	-	-	-	-	24,827,549	23,965,480
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	13,110,215	6,326,473								19,436,688	21,215,686
DEBT SERVICE	191,811		6,294,982							6,486,793	3,936,263
TOTAL EXPENDITURES	\$ 13,302,026	\$ 6,326,473	\$ 6,294,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,923,481	\$ 25,151,949

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
NOTE PAYABLE						\$ 201,389		
COMPENSATED ABSENCES						\$ 767,510	968,899	
<b>SPECIAL REVENUE FUNDS</b>								
2012 GENERAL OBLIGATION WARRANTS			2.00%	11/09/2012	09/01/2032	1,015,000		
2013 GENERAL OBLIGATION WARRANTS			1.25%	06/25/2013	09/01/2033	800,000		
2014 GENERAL OBLIGATION WARRANTS			2.00%	07/24/2014	06/01/2034	950,000		
2020A GAS TAX ANTICIPATION WARRANTS			3.75%	05/15/2020	05/15/2039	3,111,515		
2020B GAS TAX ANTICIPATION WARRANTS			3.75%	05/15/2020	05/15/2031	517,607		
2022 LIMITED OBLIGATION WARRANTS			Varies	05/10/2022	06/01/2038	19,490,829	25,884,951	
TOTAL INDEBTEDNESS							\$ 26,853,850	

**County of Pike**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 24,604,220	<b>STATE:</b>		CASH	\$ 11,697,987	\$ 12,191,997
AIRLINE AND RAILROAD CLASS II	13,559,280	GENERAL	2.50	CASH WITH FISCAL AGENT	-	78,021
REAL PROPERTY CLASS II	252,415,960	SOLDIER	1.00	RECEIVABLES	828,471	227,181
PERSONAL PROPERTY CLASS II	105,521,520	SCHOOL	3.00	PREPAID ITEMS	22,415	11,997
CLASS III - CURRENT USE	19,664,880			<b>TOTALS</b>		
OTHER CLASS III	129,278,760	<b>COUNTY:</b>			\$ 12,548,873	\$ 12,509,196
SUPPLEMENTS	4,281,340	GENERAL	8.50			
<b>SUB-TOTAL</b>	<b>549,325,960</b>	ROAD AND BRIDGE	4.25			
MOTOR VEHICLES	66,657,360	SCHOOL:				
		COUNTY-WIDE	6.70			
<b>GROSS TAXES ASSESSED</b>	<b>615,983,320</b>	SCHOOL DISTRICT #1	4.00			
		SCHOOL DISTRICT #2	3.30	26.75		
LESS:		<b>TOTAL TAX RATES</b>		<b>33.25</b>		
EXEMPTIONS:						
ABATEMENTS	46,246,000					
HOMESTEAD	28,012,740					
OTHER	33,250,900					
<b>TOTAL EXEMPTIONS</b>	<b>107,509,640</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>508,473,680</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,423,684					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,966,389					
<b>AMOUNT UNDER DEBT LIMIT</b>	<b>\$ 22,457,295</b>					

# County of Randolph

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

								Proprietary Fund Types		Fiduciary Fund Types		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects									September 30, 2025	September 30, 2024
<b>REVENUES</b>	\$ 7,683,927	\$ 6,003,203	\$ -	\$ -	\$ -	\$ -	\$ 453	\$ -	\$ 13,687,583	\$ 14,439,054				
TOTAL REVENUES	7,683,927	6,003,203	-	-	-	-	453	-	13,687,583	14,439,054				
<b>EXPENDITURES</b>														
CURRENT AND CAPITAL OUTLAY	6,453,345	9,899,746									16,353,091	12,325,105		
DEBT SERVICE	525,269	583,682									1,108,951	1,026,009		
TOTAL EXPENDITURES	\$ 6,978,614	\$ 10,483,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,462,042	\$ 13,351,114		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
First Bank 2021 Mack Dump Trucks						\$ 265,057		
2023 FirstState Bank (1) CAT 963 Track Loader						397,522		
2024 FirstState Bank Energreen Side						202,270		
2024 FirstState Bank CAT D3 Dozier						138,824		
2024 FirstState Bank (2) CAT 420EX						227,895		
2024 FirstState Bank (4) Komatsu GD655						857,524		
2021 FirstState Bank Jail Loan						10,025,651	12,114,743	
TOTAL INDEBTEDNESS							\$ 12,114,743	

# County of Randolph

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 453,182,520	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 9,028,949	\$ 13,123,027
SUPPLEMENT	1,346,847	GENERAL	2.50	TOTALS	\$ 9,028,949	\$ 13,123,027
ESCAPES	11,200	SOLDIER	1.00			
ERRORS (NET)	(2,951,232)	SCHOOL	3.00			
<b>SUB-TOTAL</b>	<b>451,589,335</b>		<b>6.50</b>			
MOTOR VEHICLES	<u>59,204,268</u>					
GROSS TAXES ASSESSED	<u>510,793,603</u>					
LESS:						
EXEMPTIONS:						
HOMESTEAD	6,181,860	GENERAL	5.00			
ACT #48	22,352,140	ROAD AND BRIDGE	2.50			
ACT #91	1,821,000	SCHOOL:				
ABATEMENTS	1,552,340	COUNTY-WIDE	4.00			
OTHER	20,497,640	DISTRICT 1	8.00			
<b>TOTAL EXEMPTIONS</b>	<b><u>52,404,980</u></b>	DISTRICT 47	3.00			
NET TAXABLE VALUATIONS	<u>458,388,623</u>	HOSPITAL	4.00			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	22,919,431	FIRE DISTRICT	2.00	<b>28.50</b>		
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>12,114,742</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 10,804,689</u>					

# County of Russell

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 27,531,833	\$ 61,872,478	\$ 50,096	\$ -	\$ 3,549,042	\$ 6,933,551	\$ -	\$ 99,937,000	\$ 37,077,839		
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM SALE OF CAPITAL ASSETS	1,700	531,461			13,610				546,771		-
TOTAL REVENUES AND OTHER FINANCING SOURCES	27,533,533	62,403,939	50,096	-	3,562,652	6,933,551	-	100,483,771	37,077,839		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	19,463,014	62,945,076	1,234,968		3,861,037	6,098,149		93,602,244	32,999,732		
DEBT SERVICE			6,780					6,780	-		
TOTAL EXPENDITURES	\$ 19,463,014	\$ 62,945,076	\$ 1,241,748	\$ -	\$ 3,861,037	\$ 6,098,149	\$ -	\$ 93,609,024	\$ 32,999,732		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM LIABILITIES</b>								
2010 PUBLIC BUILDING WARRANTS - OLD COURTHOUSE			4.38%	08/31/2010	01/01/2040	\$ 4,720,000		
2011 PUBLIC BUILDING WARRANTS - JAIL PROJECT			4.50%	08/01/2011	01/01/2033	1,840,000		
2017 PUBLIC BUILDING WARRANTS - NEW COURTHOUSE			2.77%	02/01/2017	01/01/2033	3,585,000		
HIGHWAY DEPARTMENT EQUIPMENT LOANS (*)						832,579		
SANITATION						365,018		
COMPENSATED ABSENCES						498,979	11,841,576	
TOTAL INDEBTEDNESS							\$ 11,841,576	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

**County of Russell**  
*Continued*

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
REGULAR ASSESSMENTS	\$ 872,002,020	<b>STATE:</b>		CASH	\$ 28,561,057	\$ 23,135,739
SUPPLEMENT	9,539,520	GENERAL	2.50	CERTIFICATES OF DEPOSIT	2,095,795	1,745,795
ERRORS (NET)	(10,387,120)	SOLDIER	1.00	CASH-SINKING FUNDS	1,629,475	1,558,240
<b>SUB-TOTAL</b>	<b>871,154,420</b>	<b>SCHOOL</b>	<u>3.00</u>	<b>ACCOUNTS RECEIVABLE</b>	<b>1,072,683</b>	<b>744,950</b>
MOTOR VEHICLES	108,691,960			<b>TOTALS</b>	<b>\$ 33,359,010</b>	<b>\$ 27,184,724</b>
GROSS TAXES ASSESSED	<u>979,846,380</u>	<b>COUNTY:</b>				
LESS:		GENERAL	8.00			
EXEMPTIONS:		ROAD AND BRIDGE	4.00			
HOMESTEAD	13,985,700	SCHOOL:				
ACT #48	72,654,560	COUNTY-WIDE	4.50			
OTHER	37,104,280	SPECIAL (Districts 1 and 2)	<u>13.00</u>	<u>29.50</u> (*)		
ABATEMENTS	31,924,640					
ACT #91	2,917,280	<b>TOTAL TAX RATES</b>		<u><u>36.00</u></u>		
<b>TOTAL EXEMPTIONS</b>	<b>158,586,460</b>	(*) SCHOOL DISTRICT 2				
NET TAXABLE VALUATIONS	<u>821,259,920</u>	has an additional - 4 Mills				
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	41,062,996					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>832,579</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 40,230,417</u>					

# County of Shelby

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 99,548,027	\$ 30,876,753	\$ -	\$ 24,833,759	\$ 27,024,133	\$ 540,125	\$ -	\$ 182,822,797	\$ 160,579,890		
TOTAL REVENUES	99,548,027	30,876,753	-	24,833,759	27,024,133	540,125	-	182,822,797	160,579,890		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	85,547,536	27,906,083		46,717,533	19,312,549	689,918		180,173,619	146,331,173		
DEBT SERVICE					3,341,671			3,341,671	1,965,000		
TOTAL EXPENDITURES	\$ 85,547,536	\$ 27,906,083	\$ -	\$ 46,717,533	\$ 22,654,220	\$ 689,918	\$ -	\$ 183,515,290	\$ 148,296,173		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

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	3,345,000		
GENERAL OBLIGATION WARRANTS SERIES 2016-DWSRF			1.95%	08/15/2015	08/15/2027	810,000	35,880,000	
TOTAL INDEBTEDNESS								\$ 35,880,000

**County of Shelby**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 311,022,420	<b>STATE:</b>		CASH AND CASH EQUIVALENTS	\$ 101,164,937	\$ 171,733,220
AIRLINES AND RAILROAD	280,090,360	GENERAL	2.50	INVESTMENTS	65,982,225	27,452,021
REAL PROPERTY CLASS II	2,616,464,220	SOLDIER	1.00	ACCOUNTS RECEIVABLE	8,970,385	11,433,857
PERSONAL PROPERTY CLASS II	347,342,800	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 176,117,547</b>	<b>\$ 210,619,098</b>
CURRENT USE - CLASS III	19,579,760					
REAL PROPERTY CLASS III	2,662,145,580	<b>COUNTY:</b>				
PENALTIES AND FEES	2,735,400	GENERAL	5.00			
<b>SUB-TOTAL</b>	<b>6,239,380,540</b>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	741,478,360	SCHOOL:				
		COUNTY-WIDE	11.00			
GROSS TAXES ASSESSED	6,980,858,900	DISTRICT 2 - ADDITIONAL	8.00			
		DISTRICT 2	6.00			
LESS:		SPECIAL COUNTY-WIDE	5.00	37.50		
EXEMPTIONS:						
ABATEMENTS	20,739,220	<b>TOTAL TAX RATES</b>		<b>44.00</b>		
HOMESTEAD 1	91,790,820					
HOMESTEAD 2	8,581,320					
HOMESTEAD 3	252,531,660					
HOMESTEAD 4	567,928					
HOMESTEAD 5	98,800					
HOMESTEAD 6	4,600					
OTHER	639,176,280					
<b>TOTAL EXEMPTIONS</b>	<b>1,013,490,628</b>					
NET TAXABLE VALUATIONS	<b>5,967,368,272</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	298,368,414					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	35,880,000					
AMOUNT UNDER DEBT LIMIT	<b>\$ 262,488,414</b>					

# County of St. Clair

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 35,148,176	\$ 24,792,706	\$ 9,134	\$ 116,548	\$ -	\$ 607,255	\$ -	\$ 60,673,819	\$ 59,628,862		
TOTAL REVENUES	35,148,176	24,792,706	9,134	116,548	-	607,255	-	60,673,819	59,628,862		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	35,247,361	24,569,283		1,268,566		757,248		61,842,458	58,755,097		
DEBT SERVICE	2,750	1,650	3,461,162					3,465,562	3,464,393		
TOTAL EXPENDITURES	\$ 35,250,111	\$ 24,570,933	\$ 3,461,162	\$ 1,268,566	\$ -	\$ 757,248	\$ -	\$ 65,308,020	\$ 62,219,490		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL LONG-TERM DEBT</b>								
2010 G.O. WARRANTS (ST. VINCENT'S ST. CLAIR HOSPITAL)						\$ 4,965,000		
2015A G.O. REFUNDING WARRANTS (*)						4,655,000		
2021-A BUILDING REVENUE WARRANTS (ST CLAIR PBA)						25,335,000		
2022 PARK AND REC NOTE (*)						331,614	35,286,614	
COMPENSATED ABSENCES PAYABLE						4,663,685	4,663,685	
TOTAL INDEBTEDNESS							\$ 39,950,299	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

**County of St. Clair**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 98,196,880	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	\$ 28,980,831	\$ 32,920,897
AIRLINES AND RAILROAD	11,718,860	GENERAL	2.50	INVESTMENTS	7,336,425	7,030,949
REAL PROPERTY CLASS II	485,903,420	SOLDIER	1.00	ACCOUNTS RECEIVABLE	3,028,857	3,199,880
PERSONAL PROPERTY CLASS II	213,975,640	SCHOOL	3.00	LONG-TERM NOTES RECEIVABLE	930,000	930,000
CLASS III PROPERTY	727,038,660		6.50	<b>TOTALS</b>	<u>\$ 40,276,113</u>	<u>\$ 44,081,726</u>
CURRENT USE PROPERTY	13,135,200	<b>COUNTY:</b>				
PENALTIES	1,590,458	GENERAL	6.00	NOTE: DOES NOT INCLUDE INTERFUND RECEIVABLES OR		
SUPPLEMENTS	4,905,646	ROAD AND BRIDGE	3.00	PROPERTY TAXES RECEIVABLE		
ESCAPES	1,420,102	FIRE	2.00			
ERRORS	(6,499,660)	SCHOOL:				
SUB-TOTAL	1,551,385,206	COUNTY-WIDE	10.50			
MOTOR VEHICLES	<u>256,931,700</u>	SPECIAL DISTRICT (*)	3.00			
			24.50			
GROSS TAXES ASSESSED	<u>1,808,316,906</u>	TOTAL TAX RATES		<u>31.00</u>		
LESS:		FORESTRY TAX - .15 PER ACRE				
EXEMPTIONS:						
HOMESTEAD	175,035,680	(*) Trussville	3.00			
ABATEMENTS	79,014,380	(*) Leeds-Inside City	6.00			
OTHER	76,993,340	(*) Leeds-Outside City	3.00			
TOTAL EXEMPTIONS	<u>331,043,400</u>	(*) Pell City	8.00			
NET TAXABLE VALUATIONS	<u>1,477,273,506</u>	(*) Moody	18.00			
		(*) Springville	18.00			
		(*) All Other	3.00			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	73,863,675					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,986,914</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 68,876,761</u>					

# County of Sumter

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 Fiscal Year

	Governmental Fund Types				Fiduciary Fund Types		Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust Fund	Trust and Agency		September 30, 2025	September 30, 2024
<b>REVENUES</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>OTHER FINANCING SOURCES</b>									
SALE OF EQUIPMENT	N/A	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	N/A
<b>EXPENDITURES</b>									
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, 2025

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

N/A = DATA NOT AVAILABLE

**County of Sumter**  
*Continued*

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 35,026,800	<b>STATE:</b>		CASH-OTHER THAN SINKING FUNDS	N/A	N/A
AIRLINES AND RAILROAD PROPERTY	3,933,160	GENERAL	2.50	CASH WITH FISCAL AGENT	N/A	N/A
REAL PROPERTY CLASS II	66,601,320	SOLDIER	1.00	INVESTMENTS	N/A	N/A
CURRENT USE CLASS III	29,294,840	SCHOOL	3.00	<b>TOTALS</b>	<b>N/A</b>	<b>N/A</b>
OTHER CLASS III	53,956,180					
PERSONAL PROPERTY CLASS II	30,771,720	<b>COUNTY:</b>				
PENALTIES	33,120	GENERAL	11.00			
<b>SUB-TOTAL</b>	<b>219,617,140</b>	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	24,687,080	VOLUNTEER FIRE	3.00			
GROSS TAXES ASSESSED	<b>244,304,220</b>	<b>SCHOOL:</b>				
		COUNTY-WIDE	10.80			
		DISTRICT	3.00	30.80		
LESS:		<b>TOTAL TAX RATES</b>		<b>37.30</b>		
EXEMPTIONS:						
OTHER	31,858,260					
HOMESTEAD	2,632,820					
ACT #48	6,143,540					
ACT #91	484,480					
ABATEMENTS	610,580					
<b>TOTAL EXEMPTIONS</b>	<b>41,729,680</b>					
NET TAXABLE VALUATIONS	<b>202,574,540</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,128,727					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>N/A</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 10,128,727</u>					

N/A = DATA NOT AVAILABLE

# County of Talladega

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 21,234,390	\$ 23,004,551	\$ 10,361	\$ -	\$ -	\$ 1,259,280	\$ -	\$ 45,508,582	\$ 43,324,940		
TOTAL REVENUES	21,234,390	23,004,551	10,361	-	-	1,259,280	-	45,508,582	43,324,940		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	16,175,272	17,267,968				1,265,475		34,708,715	35,279,557		
DEBT SERVICE	276,568		1,419,568					1,696,136	1,701,448		
TOTAL EXPENDITURES	\$ 16,451,840	\$ 17,267,968	\$ 1,419,568	\$ -	\$ -	\$ 1,265,475	\$ -	\$ 36,404,851	\$ 36,981,005		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>ALL FUNDS</b>								
2002-D LIMITED OBLIGATION WARRANTS (B.B. COMER LIBRARY)						\$ 125,000		
2020A GENERAL OBLIGATION WARRANTS (Refunding 2010A)						8,725,000		
2020B - GENERAL OBLIGATION WARRANTS (Refunding 2010A)						865,000		
GENERAL OBLIGATION WARRANTS SERIES 2013-A						3,590,000	13,305,000	
TOTAL INDEBTEDNESS							\$ 13,305,000	

**County of Talladega**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
REGULAR ASSESSMENTS	\$ 1,668,100,420	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 101,981,591	\$ 97,101,617
SUB-TOTAL	<u>1,668,100,420</u>	GENERAL	2.50	CASH-SINKING FUNDS	161,790	159,872
MOTOR VEHICLES	<u>185,600,900</u>	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 102,143,381</u>	<u>\$ 97,261,489</u>
GROSS TAXES ASSESSED	<u>1,853,701,320</u>	SCHOOL	<u>3.00</u>	6.50		
LESS:		<b>COUNTY:</b>				
EXEMPTIONS:		GENERAL	5.00			
HOMESTEAD	103,320,760	ROAD AND BRIDGE	2.50			
OTHER	<u>200,222,700</u>	SPECIAL ROAD	2.00			
TOTAL EXEMPTIONS	<u>303,543,460</u>	SCHOOL:				
NET TAXABLE VALUATIONS	<u>1,550,157,860</u>	COUNTY-WIDE	7.00			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	77,507,893	DISTRICT	3.00			
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,305,000</u>	SPECIAL DISTRICT	3.00	22.50		
AMOUNT UNDER DEBT LIMIT	<u>\$ 64,202,893</u>					
				TOTAL TAX RATES	<u>29.00</u>	

# County of Tallapoosa

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 15,469,005	\$ 9,997,909	\$ 3,956	\$ 373,443			-	\$ -	\$ 31,315	\$ 25,875,628	\$ 26,069,224
TOTAL REVENUES	15,469,005	9,997,909	3,956	373,443			-		31,315	25,875,628	26,069,224
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	14,582,588	11,507,775		276,774					15,635	26,382,772	23,972,233
DEBT SERVICE			1,138,100							1,138,100	1,139,633
TOTAL EXPENDITURES	\$ 14,582,588	\$ 11,507,775	\$ 1,138,100	\$ 276,774			-	\$ -	\$ 15,635	\$ 27,520,872	\$ 25,111,866

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>LONG-TERM DEBT</b>								
GENERAL OBLIGATION WARRANTS						\$ 6,240,000		
LEASES						13,420	6,253,420	
TOTAL INDEBTEDNESS							\$ 6,253,420	

**County of Tallapoosa**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 149,163,220	<b>STATE:</b>		CASH AND CASH EQUIVALENTS	\$ 26,455,380	\$ 28,837,507
REAL PROPERTY CLASS II	452,543,980	GENERAL	2.00	CASH WITH FISCAL AGENT	263,541	528,124
PERSONAL PROPERTY CLASS II	126,767,480	SOLDIER	1.00	ACCOUNTS RECEIVABLE	1,258,491	842,346
CLASS III - CURRENT USE	17,645,220	SCHOOL	3.50	PREPAID EXPENSES	5,093.00	5,709.00
OTHER CLASS III	388,843,600			<b>TOTALS</b>	<b>\$ 27,982,505</b>	<b>\$ 30,213,686</b>
<b>SUB-TOTAL</b>	<b>1,134,963,500</b>					
MOTOR VEHICLES	100,876,840	<b>COUNTY:</b>				
		GENERAL	5.50			
		ROAD AND BRIDGE	3.00			
<b>GROSS TAXES ASSESSED</b>	<b>1,235,840,340</b>	<b>SCHOOL:</b>				
		COUNTY-WIDE	4.50			
		DISTRICT	10.50	23.50		
<b>LESS:</b>		<b>TOTAL TAX RATES</b>		<b>30.00</b>		
EXEMPTIONS:						
HOMESTEAD	49,963,980					
ABATEMENTS	17,669,700					
OTHER	66,833,220					
<b>TOTAL EXEMPTIONS</b>	<b>134,466,900</b>					
<b>NET TAXABLE VALUATIONS</b>	<b>1,101,373,440</b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	55,068,672					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	6,240,000					
<b>AMOUNT UNDER DEBT LIMIT</b>	<b>\$ 48,828,672</b>					

# County of Tuscaloosa

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 80,196,581	\$ 49,039,564	\$ -	\$ 3,714,122	\$ -	\$ 14,867,873	\$ -	\$ 147,818,140	\$ 133,370,237
TOTAL REVENUES	<u>80,196,581</u>	<u>49,039,564</u>	<u>-</u>	<u>3,714,122</u>	<u>-</u>	<u>14,867,873</u>	<u>-</u>	<u>147,818,140</u>	<u>133,370,237</u>
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	84,702,992	47,396,651				15,249,115		147,348,758	137,884,368
TOTAL EXPENDITURES	<u>84,702,992</u>	<u>47,396,651</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,249,115</u>	<u>\$ -</u>	<u>\$ 147,348,758</u>	<u>\$ 137,884,368</u>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

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

# County of Tuscaloosa

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 186,867,020	<b>STATE:</b>		CASH AND INVESTMENTS	\$ 75,256,400	\$ 83,345,043
AIRLINE AND RAILROAD PROPERTY	17,097,680	GENERAL	2.50	TOTALS	<u>\$ 75,256,400</u>	<u>\$ 83,345,043</u>
REAL PROPERTY CLASS II	2,057,081,700	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	911,866,040	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	30,241,900		6.50			
OTHER CLASS III	1,117,131,700	<b>COUNTY:</b>				
PENALTIES	2,966,420	GENERAL	7.00			
SUPPLEMENTS	37,916,870	ROAD AND BRIDGE	3.50			
ESCAPES	29,323,520	SCHOOL:				
		COUNTY-WIDE	5.50			
SUB-TOTAL	4,390,492,850	DISTRICTS 1 AND 2 (*)	4.00			
MOTOR VEHICLES	<u>491,442,040</u>	SPECIAL DISTRICTS 1 AND 2	0.50	<u>20.50</u>		
GROSS TAXES ASSESSED	<u>4,881,934,890</u>	TOTAL TAX RATES	<u>27.00</u>			
LESS:						
EXEMPTIONS:						
ABATEMENTS	142,047,940	(*) District 3	15.50			
HOMESTEAD	70,173,800					
ACT #48 AND ACT #91	127,060,500					
OTHER	<u>260,586,980</u>					
TOTAL EXEMPTIONS	<u>599,869,220</u>					
NET TAXABLE VALUATIONS	<u>4,282,065,670</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	214,103,284					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	0					
AMOUNT UNDER DEBT LIMIT	<u>\$ 214,103,284</u>					

# County of Walker

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 17,005,794	\$ 14,562,129	\$ 1,542	\$ -	\$ 287,328	\$ -	\$ 31,856,793	\$ 31,028,905	
<b>TOTAL REVENUES</b>	<u>17,005,794</u>	<u>14,562,129</u>	<u>1,542</u>	<u>-</u>	<u>287,328</u>	<u>-</u>	<u>31,856,793</u>	<u>31,028,905</u>	
<b>EXPENDITURES</b>									
CURRENT AND CAPITAL OUTLAY	14,317,991	15,651,763			81,113			30,050,867	36,502,583
DEBT SERVICE			1,972,845					1,972,845	1,446,693
<b>TOTAL EXPENDITURES</b>	<u>\$ 14,317,991</u>	<u>\$ 15,651,763</u>	<u>\$ 1,972,845</u>	<u>\$ -</u>	<u>\$ 81,113</u>	<u>\$ -</u>	<u>\$ 32,023,712</u>	<u>\$ 37,949,276</u>	

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANT - 2013 (*)			3.75 to 4%	05/23/2013	02/01/2032	<u>\$ 5,770,000</u>	<u>5,770,000</u>	
<b>SPECIAL REVENUE FUNDS</b>								
PUBLIC ROAD AND BRIDGE WARRANTS-2013			3.75 to 4%	05/23/2013	02/01/2032	<u>3,895,000</u>		
LEASE PAYABLE--SHERIFF CAR-NEW DEBT			3.00%	01/03/2022	01/03/2027	<u>16,263</u>		
WARRANT PAYABLE --SOLID WASTE			5.00%	07/01/2025	06/01/2030	<u>297,066</u>		
WARRANT PAYABLE --SOLID WASTE				07/01/2025	06/01/2030	<u>297,066</u>		
WARRANT PAYABLE --SOLID WASTE				07/01/2025	06/01/2030	<u>297,066</u>		
NOTE PAYABLE - ROAD EQUIPMENT				05/01/2025	04/01/2030	<u>65,360</u>		
NOTE PAYABLE-BUILDING			3.00%	08/14/2021	08/14/2031	<u>310,397</u>	<u>5,178,218</u>	
<b>TOTAL INDEBTEDNESS</b>							<u>\$ 10,948,218</u>	

(\*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

**County of Walker**  
**Continued**

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 92,013,130	<b>STATE:</b>		CASH-OTHER THAN SINKING FUND	\$ 15,371,643	\$ 16,483,908
AIRLINE AND RAILROAD PROPERTY	28,191,220	GENERAL	2.50	INVESTMENTS-OTHER THAN SINKING FUND	9,025,546	10,957,245
CLASS II REAL PROPERTY	336,156,000	SOLDIER	1.00	<b>TOTALS</b>	<u>\$ 24,397,189</u>	<u>\$ 27,441,153</u>
CLASS II PERSONAL PROPERTY	100,717,260	SCHOOL	3.00			
CLASS III CURRENT USE	15,273,000					
CLASS III OTHER	311,973,980					
PENALTIES	336,900					
<b>SUB-TOTAL</b>	<u>884,661,490</u>	<b>COUNTY:</b>				
MOTOR VEHICLES	<u>146,422,760</u>	GENERAL	6.00			
		ROAD AND BRIDGE	3.00			
GROSS TAXES ASSESSED	<u>1,031,084,250</u>	SCHOOL:				
		COUNTY-WIDE	5.00			
LESS:		DISTRICT 1	3.00			
EXEMPTIONS:		DISTRICT 1 CA 778	2.00			
HOMESTEAD	18,747,080	DISTRICT 2	3.00			
ACT #48	60,273,140	DISTRICT 2 CA 778	2.00			
ACT #91	4,313,820	DISTRICT 36	3.00	<u>27.00</u>		
ABATEMENTS	28,567,640					
OTHER	18,820,180					
<b>TOTAL EXEMPTIONS</b>	<u>130,721,860</u>			<b>TOTAL TAX RATES</b>	<u>33.50</u>	
NET TAXABLE VALUATIONS	<u>900,362,390</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	45,018,120					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>5,770,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 39,248,120</u>					

# County of Washington

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 4,752,104	\$ 7,668,271	\$ 25,292	\$ 1,382,649	\$ 2,731,713	\$ 509,349	\$ -	\$ 17,069,378	\$ 15,292,606			
<b>OTHER FINANCING SOURCES</b>											193,457	38,000
FINANCING SOURCES		193,457										
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,752,104	7,861,728	25,292	1,382,649	2,731,713	509,349	\$ -	17,262,835	15,330,606			
<b>EXPENDITURES</b>												
CURRENT AND CAPITAL OUTLAY	4,996,408	5,689,506	255,908	1,231,049	2,435,146	253,885		14,861,902	13,735,285			
DEBT SERVICE			769,179					769,179	10,276,001			
TOTAL EXPENDITURES	\$ 4,996,408	\$ 5,689,506	\$ 1,025,087	\$ 1,231,049	\$ 2,435,146	\$ 253,885	\$ -	\$ 15,631,081	\$ 24,011,286			

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
GENERAL OBLIGATION WARRANTS 2011						\$ 190,000		
GENERAL OBLIGATION WARRANTS 2014						480,000		
GENERAL OBLIGATION WARRANTS 2018						4,186,871		
NOTES FROM DIRECT BORROWINGS						1,087,312	5,944,183	
<b>SPECIAL REVENUE FUNDS</b>								
NOTES FROM DIRECT BORROWINGS						2,440,350	2,440,350	
TOTAL INDEBTEDNESS							\$ 8,384,533	

**County of Washington**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 182,239,340	<b>STATE:</b>		CASH	\$ 13,563,269	\$ 13,149,189
REAL PROPERTY CLASS II	2,169,320	GENERAL	2.50	CASH WITH FISCAL AGENT	628,691	607,881
REAL PROPERTY CLASS III	49,386,520	SOLDIER	1.00	RECEIVABLES	1,069,953	1,012,979
PERSONAL PROPERTY CLASS II	123,580,620	SCHOOL	3.00	<b>TOTALS</b>	<b>\$ 15,261,913</b>	<b>\$ 14,770,049</b>
CURRENT USE CLASS III	128,987,200					
SUPPLEMENTS AND ESCAPES	26,437,480	<b>COUNTY:</b>				
PENALTIES	509,300	GENERAL	5.00			
LESS: ERRORS	(24,803,700)	ROAD AND BRIDGE	2.50			
<b>SUB-TOTAL</b>	<b>488,506,080</b>	FIRE PROTECTION	2.00			
MOTOR VEHICLES	49,158,118	HOSPITAL	2.00			
GROSS TAXES ASSESSED	<u>537,664,198</u>	SCHOOL:				
		COUNTY-WIDE	9.00			
		DISTRICT	3.00	23.50		
LESS:						
EXEMPTIONS:				<b>TOTAL TAX RATES</b>	<b><u>30.00</u></b>	
HOMESTEAD	19,464,780					
ABATEMENTS	14,232,880					
OTHER	6,823,820					
<b>TOTAL EXEMPTIONS</b>	<b><u>40,521,480</u></b>					
NET TAXABLE VALUATIONS	<b><u>497,142,718</u></b>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	24,857,136					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>8,384,533</u>					
AMOUNT UNDER DEBT LIMIT	<b><u>\$ 16,472,603</u></b>					

# County of Wilcox

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 5,835,754	\$ 4,022,137	\$ 17,415	\$ 1,173,296	\$ 158,628	\$ 6,916			-	\$ 11,214,146	\$ 11,151,094
<b>OTHER FINANCING SOURCES</b>											
PROCEEDS FROM LOANS, WARRANTS, SALE OF ASSETS, ETC.			231,884							231,884	633,816
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,835,754</b>	<b>4,254,021</b>	<b>17,415</b>	<b>1,173,296</b>	<b>158,628</b>	<b>6,916</b>			-	<b>11,446,030</b>	<b>11,784,910</b>
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	3,827,862	4,906,388		1,389,852	175,742	1,574				10,301,418	8,555,964
DEBT SERVICE	128,638	524,260	690,030							1,342,928	3,900,323
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,956,500</b>	<b>\$ 5,430,648</b>	<b>\$ 690,030</b>	<b>\$ 1,389,852</b>	<b>\$ 175,742</b>	<b>\$ 1,574</b>			-	<b>\$ 11,644,346</b>	<b>\$ 12,456,287</b>

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
PUBLIC BUILDING AUTHORITY FUNDING AGREEMENT 2008			Variable			\$ 2,413,048		
GENERAL OBLIGATION WARRANTS-SERIES 2008			Variable			1,710,000		
GENERAL OBLIGATION WARRANTS-SERIES 2012			Variable			2,885,000	7,008,048	
<b>SPECIAL REVENUE FUNDS</b>								
LEASE PURCHASE - 6 KENWORTH DUMP TRUCKS			6.52%	09/11/2024		961,705		
LEASE PURCHASE - 3 2023 INTERNATIONAL HV607 DUMP TRUCKS			8.75%	03/01/2023		165,856		
LEASE PURCHASE - 1 CATERPILLAR HYDRAULIC ESCAVATOR			6.99%	04/17/2023		234,151		
LEASE PURCHASE - 1 2023 WEILER PAVER			6.99%	12/07/2023		189,885		
LEASE PURCHASE - 2 JOHN DEERE BACKHOES			6.99%	12/08/2023		485,360		
LEASE PURCHASE - 2 CATERPILLAR MOTOGRADERS			6.99%	12/18/2023		273,770		
LEASE PURCHASE - 1 ASPHALT ZIPPER			3.75%	10/25/2021		53,934		
LEASE PURCHASE - 1 CHEV TAHOE			2.42%	09/10/2021		18,898		
LEASE PURCHASE - 1 CHEV TAHOE			2.42%	09/10/2021		18,528		
LEASE PURCHASE - 1 DODGE DURANGO			2.42%	09/10/2021		17,400		
LEASE PURCHASE - 1 DODGE DURANGO			2.42%	12/23/2021		16,528		
LEASE PURCHASE - 4 2024 RAM 1500 CREW CAB			2.42%	01/10/2025		211,581		
LEASE PURCHASE - 3 RAM 2500 TRADESMAN CREW			2.42%	01/10/2025		44,676	2,692,272	
<b>TOTAL INDEBTEDNESS</b>							\$ 9,700,320	

**County of Wilcox**  
**Continued**

<b>Assessed Property Valuation</b>	<b>Amount</b>	<b>Tax Rates</b>	<b>Mills</b>	<b>Current Assets</b>	<b>9/30/2025</b>	<b>9/30/2024</b>
PUBLIC UTILITIES	\$ 15,780,720	<b>STATE:</b>		CASH	\$ 3,047,364	\$ 2,200,266
AIRLINE AND REAL PROPERTY	2,473,940	GENERAL	2.50	ACCOUNTS RECEIVABLE	1,220,016	2,535,363
REAL PROPERTY CLASS II	69,537,160	SOLDIER	1.00	<b>TOTALS</b>	<b>\$ 4,267,380</b>	<b>\$ 4,735,629</b>
PERSONAL PROPERTY CLASS II	71,147,560	SCHOOL	3.00			
CLASS III - CURRENT USE	29,958,140		6.50			
OTHER CLASS III	52,579,480	<b>COUNTY:</b>				
PENALTIES	47,840	GENERAL	14.00			
<b>SUB-TOTAL</b>	<b>241,524,840</b>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	21,642,540	HOSPITAL	3.00			
GROSS TAXES ASSESSED	<u>263,167,380</u>	SCHOOL:				
		COUNTY-WIDE	7.00			
		DISTRICT	3.00	29.50		
LESS:		<b>TOTAL TAX RATES</b>	<u>36.00</u>			
EXEMPTIONS:						
HOMESTEAD	13,864,500					
ABATEMENTS	1,988,000					
OTHER	16,945,700					
<b>TOTAL EXEMPTIONS</b>	<b><u>32,798,200</u></b>					
NET TAXABLE VALUATIONS	<u>230,369,180</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,518,459					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,595,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 6,923,459</u>					

# County of Winston

## Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 2024-2025 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, 2025	September 30, 2024
<b>REVENUES</b>	\$ 6,084,024	\$ 5,265,779	\$ 151,500	\$ 1,675,394	\$ 2,058,896	\$ 5,438,252	\$ 104,208	\$ 20,778,053	\$ 14,855,566		
TOTAL REVENUES	6,084,024	5,265,779	151,500	1,675,394	2,058,896	5,438,252	104,208	20,778,053	14,855,566		
<b>EXPENDITURES</b>											
CURRENT AND CAPITAL OUTLAY	4,900,425	5,937,617		3,436,198	2,406,669	142,303	1,650	16,824,862	15,460,382		
DEBT SERVICE	716,697		167,828					884,525	171,092		
TOTAL EXPENDITURES	\$ 5,617,122	\$ 5,937,617	\$ 167,828	\$ 3,436,198	\$ 2,406,669	\$ 142,303	\$ 1,650	\$ 17,709,387	\$ 15,631,474		

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

### Outstanding Indebtedness - September 30, 2025

Description	Number	Denomination	Rate of Interest	Date of Issue	Maturity Date	Amount	Fund Total	Grand Total
<b>GENERAL FUND</b>								
2014 GENERAL OBLIGATION WARRANTS				01/01/2014	10/01/2030	\$ 316,858		
2020 GENERAL OBLIGATION WARRANTS				06/30/2020	03/01/2037	3,952,029		
2014 FUNDING AGREEMENT				08/01/2014	12/01/2028	485,000	4,753,887	
<b>SPECIAL REVENUE FUNDS</b>								
2013 GAS TAX ANTICIPATION WARRANTS				10/01/2013	10/01/2025	22,957	22,957	
TOTAL INDEBTEDNESS							\$ 4,776,844	

**County of Winston**  
Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 24,591,420	<b>STATE:</b>		CASH	\$ 8,310,201	\$ 10,434,424
AIRLINE AND RAILROAD	5,654,740	GENERAL	2.50	INVESTMENTS	650,000	-
REAL PROPERTY CLASS II	228,591,880	SOLDIER	1.00	TOTAL		
PERSONAL PROPERTY CLASS II	24,449,940	SCHOOL	3.00		\$ 8,960,201	\$ 10,434,424
CURRENT USE CLASS III	11,365,940		6.50			
OTHER CLASS III	242,089,420	<b>COUNTY:</b>				
PENALTIES	195,260	GENERAL	5.00			
SUPPLEMENTS	1,611,520	ROAD AND BRIDGE	2.50			
ERRORS	(3,741,880)	HOSPITAL	2.00			
SUB-TOTAL	534,808,240	SCHOOL:				
MOTOR VEHICLES	<u>62,766,074</u>	COUNTY-WIDE	9.00			
GROSS TAXES ASSESSED	<u>597,574,314</u>	DISTRICT	3.00	21.50		
					<u>28.00</u>	
LESS:						
EXEMPTIONS:						
INDUSTRIAL ABATEMENTS	361,980					
HOMESTEAD	7,004,440					
ACT #48	25,813,580					
ACT #91	1,784,740					
OTHER EXEMPTIONS	47,006,060					
TOTAL EXEMPTIONS	<u>81,970,800</u>					
NET TAXABLE VALUATIONS	<u>515,603,514</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,780,176					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,776,844</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 21,003,332</u>					