



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

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.

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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

	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
REVENUES	\$ 20,472,904	\$ 9,405,274	\$ 2	\$ 214,793	\$ -	\$ -	\$ -	\$ 30,092,973	\$ 32,002,714
OTHER FINANCING SOURCES/(USES)									
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)
TOTAL REVENUES AND OTHER FINANCING SOURCES/(USES)	19,620,127	9,248,280	464,945	214,793	-	-	-	29,548,145	31,498,283
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 20,027,738	\$ 9,016,861	\$ 1,318,069	\$ 3,929,425	\$ -	\$ -	\$ -	\$ 34,292,093	\$ 29,708,920

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
LONG-TERM DEBT								
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	
TOTAL INDEBTEDNESS								\$ 17,199,571

County of Autauga

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 137,301,840	STATE:		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	COUNTY:		TOTALS	<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			
SUB-TOTAL	1,257,040,940	SCHOOL:				
MOTOR VEHICLES	152,828,740	COUNTY-WIDE	4.00			
GROSS TAXES ASSESSED	<u>1,409,869,680</u>	DISTRICT	6.00			
		SPECIAL FIRE	3.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
HOMESTEAD	144,076,920					
ABATEMENTS	196,873,180					
OTHER	82,728,980					
TOTAL EXEMPTIONS	<u>423,679,080</u>					
NET TAXABLE VALUATIONS	<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>					
AMOUNT UNDER DEBT LIMIT	<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
REVENUES	\$ 179,407,565	\$ 88,861,866	\$ 261,897	\$ 1,659,493	\$ -	\$ 780,300	\$ -	\$ 270,971,121	\$ 241,682,202
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
ALL FUNDS								
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	STATE:		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	COUNTY:		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:		TOTALS	<u>\$ 383,627,426</u>	<u>\$ 393,441,554</u>
		COUNTY-WIDE	9.00			
GROSS TAXES ASSESSED	<u>10,895,470,552</u>	DISTRICT 1	1.00			
		DISTRICT 2 (Spanish Fort, Fairhope, Daphne)	9.00			
LESS:		DISTRICT 2 (Outside Spanish Fort, Fairhope)	3.00			
EXEMPTIONS:		GULF SHORES	3.00			
HOMESTEAD	456,712,120	ORANGE BEACH	3.00			
ABATEMENTS	59,430,460	HOSPITAL (*)	2.00			
OTHER	803,799,320					
TOTAL EXEMPTIONS	<u>1,319,941,900</u>	TOTAL TAX RATES				
NET TAXABLE VALUATIONS	<u>9,575,528,652</u>					
		(*) APPLICABLE IN PRECINCTS 1-7 ONLY				
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	478,776,433					
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
REVENUES	\$ 7,704,485	\$ 7,255,236	\$ 1,211	\$ -	\$ -	\$ 13,208	\$ -	\$ 14,974,140	\$ 14,518,779
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL OBLIGATION WARRANTS								
SERIES 2021, GENERAL OBLIGATION WARRANTS			1.99%	03/15/2021	8/31/2031	\$ 345,639		
LONG-TERM DEBT								
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	STATE:			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
SUB-TOTAL	353,843,600	SCHOOL	3.00	6.50	DUE FROM OTHER GOVERNMENTS	377,292	-
MOTOR VEHICLES	52,403,342				PREPAIDS	22,435	-
		COUNTY:			TOTALS	<u>\$ 27,760,575</u>	<u>\$ 24,818,717</u>
GROSS TAXES ASSESSED	406,246,942	GENERAL	5.00				
LESS:		ROAD AND BRIDGE	2.00				
EXEMPTIONS:		HOSPITAL	2.00				
ABATEMENTS	25,776,540	SCHOOL:					
HOMESTEAD	5,346,860	COUNTY-WIDE	4.00				
ACT #48	13,457,500	District 1 (*)	10.00				
ACT #91	1,808,660	District 55 (*)(**)	16.00	39.00			
OTHER	23,830,160						
TOTAL EXEMPTIONS	70,219,720	TOTAL TAX RATES		45.50			
NET TAXABLE VALUATIONS	336,027,222	(*) Tax Rates vary per District					
		School District 1 - 10 Mills					
		School District 55 - 3 Mills					
CONSTITUTIONAL DEBT LIMIT-		(**) City of Eufaula levies an					
5% OF VALUATION	16,801,361	additional 13 Mills for District 55					
INDEBTEDNESS CHARGEABLE TO							
CONSTITUTIONAL DEBT LIMIT	423,062						
AMOUNT UNDER DEBT LIMIT	\$ 16,378,299						

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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND								
GENERAL OBLIGATION REFUNDING WARRANTS - 2015			2-3%	04/01/2015	05/01/2030	\$ 859,167	859,167	
SPECIAL REVENUE FUNDS								
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

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES - CLASS I	\$ 33,215,540	STATE:		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	TOTALS	<u>\$ 15,911,813</u>	<u>\$ 16,066,977</u>
PERSONAL PROPERTY - CLASS II	76,648,820	SCHOOL	<u>3.00</u>			
CURRENT USE - CLASS III	15,788,160		6.50			
OTHER - CLASS III	86,429,160	COUNTY:				
PENALTIES	<u>257,620</u>	GENERAL	5.00			
SUB-TOTAL	330,454,540	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>61,841,360</u>	COURTHOUSE RENOVATION	2.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>392,295,900</u>	COUNTY-WIDE	4.00			
		DISTRICT	3.00			
LESS:		SPECIAL	<u>3.00</u>			
EXEMPTIONS:			19.50			
INDUSTRIAL AND ABATEMENTS	109,622,280	TOTAL TAX RATES	<u>26.00</u>			
HOMESTEAD	19,105,440					
OTHER	<u>23,191,260</u>					
TOTAL EXEMPTIONS	<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					Special Assessment	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects						September 30, 2025	September 30, 2024
REVENUES	\$ 16,754,742	\$ 19,499,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,837	\$ -	\$ 36,263,422	\$ 37,185,800
TOTAL REVENUES	16,754,742	19,499,843	-	-	-	-	-	8,837	-	36,263,422	37,185,800
EXPENDITURES											
CURRENT AND CAPITAL OUTLAY	13,266,226	19,309,342						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	\$ -	\$ 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
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS 2017A						N/A	N/A	N/A
TOTAL INDEBTEDNESS								

N/A = DATA NOT AVAILABLE

County of Blount

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 35,772,260	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 35,774,102	\$ 27,654,694
CLASS II AIRLINE AND RAILROAD PROPERTY	4,066,480	GENERAL	2.50	TOTALS	<u>\$ 35,774,102</u>	<u>\$ 27,654,694</u>
CLASS II REAL PROPERTY	218,483,260	SOLDIER	1.00			
CLASS II PERSONAL PROPERTY	46,157,440	SCHOOL	3.00	6.50		
CLASS III CURRENT USE	12,208,820					
CLASS III REAL PROPERTY	417,917,460	COUNTY:				
PENALTIES	311,154	GENERAL	9.00			
SUPPLEMENTS	569,501	ROAD AND BRIDGE	5.00			
ESCAPES	78,940	SCHOOL:				
SUB-TOTAL	<u>735,565,315</u>	COUNTY-WIDE	6.00			
MOTOR VEHICLES	<u>148,448,046</u>	DISTRICT 1 & 2	3.00			
		SCHOOL DISTRICT 1 & 2				
GROSS TAXES ASSESSED	<u>884,013,361</u>	AMENDMENT 778	1.00			
		DISTRICT 3	3.00			
LESS:		HOSPITAL	2.00	29.00		
EXEMPTIONS:						
HOMESTEAD	93,644,180	TOTAL TAX RATES		<u>35.50</u>		
ABATEMENTS	4,156,840					
INDUSTRIAL	1,936,960					
OTHER	<u>57,573,040</u>					
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
REVENUES	\$ 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
EXPENDITURES									
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
SPECIAL REVENUE FUNDS								
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	STATE:		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	TOTALS	<u>\$ 5,610,702</u>	<u>\$ 5,138,115</u>
ERRORS	(1,531,880)	SCHOOL	<u>3.00</u>			
SUB-TOTAL	122,161,060			6.50		
MOTOR VEHICLES	<u>18,566,720</u>	COUNTY:				
		GENERAL	8.00			
GROSS TAXES ASSESSED	<u>140,727,780</u>	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	<u>4.50</u>	40.00		
OTHER	<u>7,204,400</u>					
TOTAL EXEMPTIONS	<u>12,788,700</u>	TOTAL TAX RATES		<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
REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 14,862,673
OTHER FINANCING SOURCES								
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
EXPENDITURES								
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
CAPITAL PROJECTS FUND								
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	STATE:		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			TOTALS	N/A	N/A
OTHER CLASS III	82,724,840	COUNTY:				
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			
SUB-TOTAL	331,020,500					
MOTOR VEHICLES	50,593,089	TOTAL TAX RATES				
GROSS TAXES ASSESSED	381,613,589					
LESS:						
EXEMPTIONS:						
HOMESTEAD	18,650,680					
ABATEMENTS	19,963,760					
OTHER	28,159,080					
TOTAL EXEMPTIONS	66,773,520					
NET TAXABLE VALUATIONS	314,840,069					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	15,742,003					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	N/A					
AMOUNT UNDER DEBT LIMIT	N/A					

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
REVENUES	\$ 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
EXPENDITURES									
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
ALL FUNDS								
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	STATE:		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	COUNTY:		TOTALS	<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	239,402,897	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				
EXEMPTIONS:		in the County:				
HOMESTEAD	153,490,740	District 32	8.0			
ABATEMENTS	94,533,960	District 24	13.0			
OTHER	320,253,070	District 53	13.0			
TOTAL EXEMPTIONS	<u>568,277,770</u>	District 65	14.5			
		District 1	14.5			
NET TAXABLE VALUATIONS	<u>1,558,723,251</u>	District 2	15.5			
		District 27	15.5			
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	77,936,163					
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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND								
GENERAL OBLIGATION REFUNDING WARRANTS						\$ 6,205,000	6,205,000	
SPECIAL REVENUE FUNDS								
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	STATE:		CASH	\$ 27,095,633	\$ 24,926,430
SUB-TOTAL	632,956,960	GENERAL	2.50	CERTIFICATES OF DEPOSIT	5,050,750	8,645,454
MOTOR VEHICLES	69,889,220	SOLDIER	1.00	RECEIVABLES	193,536	193,536
		SCHOOL	3.00	TOTALS	\$ 32,339,919	\$ 33,765,420
GROSS TAXES ASSESSED	702,846,180		6.50			
LESS:		COUNTY:				
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	63,940,420	COUNTY-WIDE	9.60			
TOTAL EXEMPTIONS	196,024,400	DISTRICT	4.10			
			36.00			
NET TAXABLE VALUATIONS	506,821,780	TOTAL TAX RATES				
			42.50			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,341,089					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	6,205,000					
AMOUNT UNDER DEBT LIMIT	\$ 19,136,089					

County of Cherokee
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
REVENUES	\$ 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
EXPENDITURES									
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
ALL FUNDS AND GENERAL LONG-TERM DEBT								
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	STATE:		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	TOTALS	<u>\$ 18,276,895</u>	<u>\$ 12,724,314</u>
CLASS III CURRENT USE	12,261,620					
CLASS III OTHER	187,660,980	COUNTY:				
SUPPLEMENTS (*)	(3,592,920)	GENERAL	5.00			
SUB-TOTAL	434,729,260	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	71,554,380	FIRE PROTECTION	1.50			
		RESCUE SERVICE	0.50			
GROSS TAXES ASSESSED	506,283,640	SCHOOL:				
		COUNTY-WIDE	14.00			
LESS:		DISTRICT	8.00			
EXEMPTIONS:		HOSPITAL	4.00	35.50		
HOMESTEAD	74,316,520					
OTHER	30,030,640	TOTAL TAX RATES		42.00		
ABATEMENTS	5,243,880					
TOTAL EXEMPTIONS	109,591,040					
NET TAXABLE VALUATIONS	396,692,600					
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

	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
REVENUES	\$ 23,227,866	\$ 8,621,191	\$ 937	\$ 5,212,843	\$ -	\$ 207,597	\$ -	\$ 37,270,434	\$ 33,945,137
OTHER FINANCING SOURCES									
SALE OF CAPITAL ASSETS		201,962						201,962	2,442,963
PROCEEDS FROM DEBT ISSUED								-	1,967,030
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,227,866	8,823,153	937	5,212,843	-	207,597	-	37,472,396	38,355,130
EXPENDITURES									
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
LONG-TERM DEBT								
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	STATE:		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	COUNTY:		TOTALS	<u>\$ 55,789,914</u>	<u>\$ 34,522,590</u>
PENALTIES	267,598	GENERAL	7.00			
SUPPLEMENTS	22,624,340	SPECIAL GENERAL	5.00			
ESCAPES	8,000	ROAD AND BRIDGE	3.50			
LESS: ERRORS	<u>(10,108,920)</u>	TRADE SCHOOL	3.00			
SUB-TOTAL	624,183,218	SCHOOL:				
MOTOR VEHICLES	117,315,048	COUNTY-WIDE	5.00			
GROSS TAXES ASSESSED	<u>741,498,266</u>	DISTRICT	5.00			
		SPECIAL HYDRO TAX	2.50			
LESS:		RURAL FIRE PROTECTION	4.00			
EXEMPTIONS:						
ABATEMENTS	1,364,760	TOTAL TAX RATES				
HOMESTEAD	52,484,900					
OTHER	<u>5,046,340</u>					
TOTAL EXEMPTIONS	<u>58,896,000</u>					
NET TAXABLE VALUATIONS	<u>682,602,266</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	34,130,113					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>1,903,889</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 32,226,224</u>					

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
REVENUES	\$ 4,126,560	\$ 8,602,324	\$ 10,790	\$ -	\$ 532,002	\$ 228,666	\$ -	\$ 13,500,342	\$ 13,956,038
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
ALL FUNDS AND GENERAL LONG-TERM DEBT								
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

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 97,188,360	STATE:		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	<u>\$ 18,992,283</u>	<u>\$ 8,995,726</u>
PERSONAL PROPERTY CLASS II	164,422,020	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	27,510,440		6.50			
OTHER CLASS III	61,365,780	COUNTY:				
PENALTIES	25,540	GENERAL	7.00			
SUB-TOTAL	<u>415,349,260</u>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>36,924,652</u>	FIRE	1.00			
		PUBLIC LIBRARY	0.50			
GROSS TAXES ASSESSED	<u>452,273,912</u>	SCHOOL:				
		COUNTY-WIDE	5.00			
LESS:		SPECIAL COUNTY-WIDE	<u>5.00</u>	21.00		
EXEMPTIONS:		TOTAL TAX RATES		<u>27.50</u>		
ABATEMENTS	80,985,360					
HOMESTEAD	16,352,060					
OTHER	8,777,440					
TOTAL EXEMPTIONS	<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
REVENUES	\$ 9,119,328	\$ 8,887,945	\$ 1,644	\$ -	\$ -	\$ 16,305	\$ -	\$ 18,025,222	\$ 16,436,327
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, CAPITAL ASSETS, ETC.	139,257	1,641,568						1,780,825	5,456,779
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,258,585	10,529,513	1,644	-	-	16,305	-	19,806,047	21,893,106
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	8,524,236	14,515,309						23,039,545	26,054,405
DEBT SERVICE			544,631			11,804		556,435	453,225
TOTAL EXPENDITURES	\$ 8,524,236	\$ 14,515,309	\$ 544,631	\$ -	\$ -	\$ 11,804	\$ -	\$ 23,595,980	\$ 26,507,630

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 FUND								
COMPENSATED ABSENCES						\$ 184,162	184,162	
OTHER FUNDS								
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	
TOTAL INDEBTEDNESS								\$ 7,274,263

County of Clarke

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 31,158,160	STATE:		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	TOTALS	<u>\$ 20,856,047</u>	<u>\$ 25,359,054</u>
PERSONAL PROPERTY CLASS II	188,603,680	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	36,965,040		6.50			
OTHER CLASS III	93,786,780	COUNTY:				
PENALTIES	243,660	GENERAL	6.50			
SUPPLEMENTS	167,200	ROAD AND BRIDGE	2.50			
ESCAPES	<u>86,540</u>	SCHOOL:				
SUB-TOTAL	523,487,940	COUNTY-WIDE	12.50			
MOTOR VEHICLES	<u>66,736,845</u>	DISTRICT	3.00			
		FIRE DISTRICT	<u>2.00</u>			
GROSS TAXES ASSESSED	<u>590,224,785</u>		26.50			
		TOTAL TAX RATES	<u>33.00</u>			
LESS:						
EXEMPTIONS:						
HOMESTEAD	22,702,420					
OTHER	18,607,960					
ABATEMENTS	<u>100,268,540</u>					
TOTAL EXEMPTIONS	<u>141,578,920</u>					
NET TAXABLE VALUATIONS	<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>					
AMOUNT UNDER DEBT LIMIT	<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
REVENUES	\$ 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
EXPENDITURES									
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
ALL FUNDS								
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	STATE:		CASH-OTHER THAN		
MOTOR VEHICLES	35,003,023	GENERAL	2.50	SINKING FUNDS	\$ 18,276,707	\$ 8,098,568
		SOLDIER	1.00	CASH WITH FISCAL AGENT	170,663	165,831
GROSS TAXES ASSESSED	211,930,423	SCHOOL	3.00	TOTALS	\$ 18,447,370	\$ 8,264,399
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	5,056,380	SPECIAL DISTRICT	6.00			
TOTAL EXEMPTIONS	55,791,380	FIRE DISTRICT	2.00	24.50		
NET TAXABLE VALUATIONS	156,139,043	TOTAL TAX RATES		31.00		
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	7,806,952					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	1,283,676					
AMOUNT UNDER DEBT LIMIT	\$ 6,523,276					

County of Cleburne
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
REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 11,453,079
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
ALL FUNDS								
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	STATE:		CASH-OTHER THAN		
CLASS II AIRLINES AND RAILROAD PROPERTY	6,423,020	GENERAL	2.50	SINKING FUNDS	\$ 11,093,227	N/A
CLASS II REAL PROPERTY	61,550,760	SOLDIER	1.00	INVESTMENTS	1,001,725	N/A
CLASS II PERSONAL PROPERTY	20,998,660	SCHOOL	3.00	RECEIVABLES	1,731,174	N/A
CLASS III CURRENT USE	12,052,160			DUE FROM OTHER		
CLASS III OTHER	104,324,180	COUNTY:		GOVERNMENTAL UNITS	511,039	N/A
PENALTIES	50,000	GENERAL	5.00	PREPAID ITEMS	128,961	N/A
SUPPLEMENTS	1,244,920	ROAD AND BRIDGE	2.50	TOTALS	\$ 14,466,126	N/A
ERRORS	(1,999,840)	SCHOOL:				
SUB-TOTAL	229,262,400	COUNTY-WIDE	9.00			
MOTOR VEHICLES	42,903,300	DISTRICT	8.00			
		HOSPITAL	4.00			
GROSS TAXES ASSESSED	272,165,700	FIRE DISTRICT	2.00			
			30.50			
LESS:		TOTAL TAX RATES				
EXEMPTIONS:						
HOMESTEAD	18,669,140					
ABATEMENTS	1,530,780					
OTHER	28,291,760					
TOTAL EXEMPTIONS	48,491,680					
NET TAXABLE VALUATIONS	223,674,020					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,183,701					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	N/A					
AMOUNT UNDER DEBT LIMIT	\$ 11,183,701					

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 (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2025	September 30, 2024
REVENUES	\$ 16,440,331	\$ 7,444,090	\$ -	\$ -	\$ 11,455,503	\$ 101,069	\$ -	\$ 35,440,993	\$ 34,257,488
OTHER FINANCING SOURCES									
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	16,824,495	12,360,649	-	-	16,286,485	101,069	-	45,572,698	43,746,558
EXPENDITURES									
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	\$ 15,729,949	\$ 11,996,095	\$ 430,762	\$ -	\$ 15,589,444	\$ 81,279	\$ -	\$ 43,827,529	\$ 45,349,903

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 FUND								
GENERAL OBLIGATION WARRANT 2012 NOTES PAYABLE						\$ 829,071 10,917,961	11,747,032	
SPECIAL REVENUE FUNDS								
NOTES PAYABLE						3,307,559	3,307,559	
PROPRIETARY FUNDS								
LOAN						7,334,627	7,334,627	
TOTAL INDEBTEDNESS								\$ 22,389,218

County of Coffee

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 39,671,680	STATE:		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	COUNTY:		TOTALS	<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			
SUB-TOTAL	749,842,340	DISTRICT 1	12.00			
MOTOR VEHICLES	146,106,763	DISTRICT 48	11.00			
		DISTRICT E	11.00			
GROSS TAXES ASSESSED	895,949,103					
		TOTAL TAX RATES	56.00			
LESS:						
EXEMPTIONS:						
ABATEMENTS	31,083,920					
HOMESTEAD	15,967,280					
ACT #48	64,717,760					
ACT #91	5,797,860					
OTHER	27,745,560					
TOTAL EXEMPTIONS	145,312,380					
NET TAXABLE VALUATIONS	750,636,723					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	37,531,836					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	22,389,218					
AMOUNT UNDER DEBT LIMIT	\$ 15,142,618					

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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND								
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	
SPECIAL REVENUE FUNDS								
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	
PROPRIETARY FUNDS								
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	STATE:		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	<u>\$ 43,321,998</u>	<u>\$ 44,805,941</u>
PERSONAL PROPERTY CLASS II	298,303,940	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	10,560,760			6.50		
OTHER CLASS III	434,595,680	COUNTY:				
PENALTIES	1,634,040	GENERAL	6.50			
SUPPLEMENT	17,504,760	ROAD AND BRIDGE	2.00			
ERRORS-NET	<u>(16,632,320)</u>	SCHOOL:				
SUB-TOTAL	1,340,704,440	COUNTY-WIDE	4.00			
MOTOR VEHICLES	<u>147,593,277</u>	DISTRICT	<u>11.00</u>	23.50		
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	<u>211,493,700</u>					
TOTAL EXEMPTIONS	<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

	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
REVENUES	\$ 9,017,360	\$ 4,965,814	\$ 50,014	\$ 1,596,132	\$ -	\$ 15,407	\$ -	\$ 15,644,727	\$ 12,479,472
TOTAL REVENUES	9,017,360	4,965,814	50,014	1,596,132	-	15,407	-	15,644,727	12,479,472
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 7,232,398	\$ 3,667,467	\$ 1,138,441	\$ 1,138,488	\$ -	\$ 5,154	\$ -	\$ 13,181,948	\$ 12,087,799

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 FUND								
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	
TOTAL INDEBTEDNESS								\$ 9,335,000

County of Conecuh

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills		Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 14,905,560	STATE:			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	6.50	TOTALS	<u>\$ 14,033,124</u>	<u>\$ 11,338,869</u>
CURRENT USE CLASS III	29,885,200						
OTHER CLASS III	57,286,380	COUNTY:					
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	232,334,600	DISTRICT - CA778	0.50	28.00			
MOTOR VEHICLES	28,092,877						
		TOTAL TAX RATES		<u>34.50</u>			
GROSS TAXES ASSESSED	<u>260,427,477</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				Special Assessment	Proprietary Fund Types	Fiduciary Fund Types	Other Funds	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects					September 30, 2025	September 30, 2024
REVENUES	\$ 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
EXPENDITURES										
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
LONG-TERM DEBT								
ARRA GENERAL OBLIGATION WARRANTS 2010A						\$ 72,831	72,831	
TOTAL INDEBTEDNESS								\$ 72,831

County of Coosa

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 70,151,240	STATE:		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	<u>3.00</u>			
CLASS III - REAL PROPERTY	89,593,320			6.50		
PENALTIES	45,920	COUNTY:				
SUPPLEMENTS	452,260	GENERAL	5.00			
ERRORS	(534,100)	ROAD AND BRIDGE	2.50			
SUB-TOTAL	<u>261,721,480</u>	SCHOOL:				
MOTOR VEHICLES	<u>25,545,492</u>	COUNTY-WIDE	4.00			
		DISTRICT	<u>8.00</u>	19.50		
GROSS TAXES ASSESSED	<u>287,266,972</u>					
		TOTAL TAX RATES		<u>26.00</u>		
LESS:						
EXEMPTIONS:						
HOMESTEAD	24,388,480					
ABATEMENTS	14,917,420					
OTHER	<u>19,160,560</u>					
TOTAL EXEMPTIONS	<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

	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
REVENUES	\$ 11,860,528	\$ 13,850,277	\$ 18,569	\$ 14	\$ 21,362	\$ -	\$ -	\$ 25,750,750	\$ 21,469,984
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL FUND								
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	STATE:			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	6.50	TOTALS	<u>\$ 11,995,979</u>	<u>\$ 11,995,979</u>
CLASS III - CURRENT USE	27,845,160						
OTHER CLASS III	208,454,520	COUNTY:					
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				
SUB-TOTAL	<u>646,121,160</u>	SPECIAL DISTRICT	3.00				
MOTOR VEHICLES	<u>99,956,750</u>	AMENDMENT 778	3.00	20.50			
GROSS TAXES ASSESSED	<u>746,077,910</u>	TOTAL TAX RATES		<u>27.00</u>			
LESS:							
EXEMPTIONS:							
HOMESTEAD	54,990,120						
ABATEMENTS	56,831,716						
OTHER	13,614,040						
LESS: ERRORS ON EXEMPTIONS	(46,460)						
TOTAL EXEMPTIONS	<u>125,389,416</u>						
NET TAXABLE VALUATIONS	<u>620,688,494</u>						
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	31,034,425						
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>6,980,000</u>						
AMOUNT UNDER DEBT LIMIT	<u>\$ 24,054,425</u>						

County of Crenshaw

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
REVENUES	\$ 4,894,540	\$ 6,680,535	\$ 18,067	\$ -	\$ -	\$ -	\$ -	\$ 11,593,142	\$ 11,593,192
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL FUND								
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	
SPECIAL REVENUE FUNDS								
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	STATE:		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			TOTALS	\$ 24,087,194	\$ 24,087,194
OTHER CLASS III	66,730,020	COUNTY:				
PENALTIES	66,020	GENERAL	12.00			
SUPPLEMENTS	20,941,720	ROAD AND BRIDGE	4.50			
SUB-TOTAL	229,976,220	SCHOOL:				
MOTOR VEHICLES	35,936,196	COUNTY-WIDE	2.00			
		SPECIAL SCHOOL DISTRICT	8.00			
GROSS TAXES ASSESSED	265,912,416	HOSPITAL	5.00			
			31.50			
LESS:		TOTAL TAX RATES				
EXEMPTIONS:						
ABATEMENTS	22,910,340					
HOMESTEAD	16,559,620					
OTHER	14,082,160					
TOTAL EXEMPTIONS	53,552,120					
NET TAXABLE VALUATIONS	212,360,296					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,618,015					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	3,533,196					
AMOUNT UNDER DEBT LIMIT	\$ 7,084,819					

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
REVENUES	\$ 39,480,594	\$ 19,748,143	\$ -	\$ -	\$ 11,234,755	\$ 569,502	\$ -	\$ 71,032,994	\$ 69,889,712
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL FUND								
2023 G.O. WARRANTS			4.42%		09/14/2053	\$ 13,370,000	13,370,000	
PROPRIETARY FUNDS								
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	STATE:		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	TOTALS	<u>\$ 28,831,635</u>	<u>\$ 28,381,629</u>
CURRENT USE	13,203,960	SCHOOL	<u>3.00</u>	NOTE: DOES NOT INCLUDE INTERFUND RECEIVABLE		
SUPPLEMENTS	11,145,920		6.50			
PENALTIES	3,425,280	COUNTY:				
ERRORS	(17,532,300)	GENERAL	7.00			
SUB-TOTAL	<u>1,824,797,660</u>	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>248,361,820</u>	SCHOOL:				
		COUNTY-WIDE	4.00			
GROSS TAXES ASSESSED	<u>2,073,159,480</u>	DISTRICT	6.00			
		CONSTITUTIONAL AMENDMENT 778	<u>3.00</u>			
LESS:			22.50			
EXEMPTIONS:		TOTAL TAX RATES	<u>29.00</u>			
HOMESTEAD, ACT #48, ACT #91	144,443,960					
ABATEMENT	88,770,160					
OTHER EXEMPT PROPERTY	<u>241,155,620</u>					
TOTAL EXEMPTIONS	<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	<u>\$ 66,569,487</u>					

County of Dale

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
REVENUES	\$ 10,094,854	\$ 9,352,975	\$ -	\$ -	\$ 1,480,147	\$ 41,291	\$ -	\$ 20,969,267	\$ 19,263,155
OTHER FINANCING SOURCES									
PROCEEDS FROM THE SALE OF PROPERTY								-	2,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,094,854	9,352,975	-	-	1,480,147	41,291	-	20,969,267	19,265,155
EXPENDITURES									
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	\$ 10,219,891	\$ 9,373,173	\$ 189,595	\$ -	\$ 1,438,974	\$ 13,285	\$ -	\$ 21,234,918	\$ 20,339,995

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
SPECIAL REVENUE FUNDS								
2014 GENERAL OBLIGATION WARRANTS						\$ 1,435,000		
2018 GENERAL OBLIGATION WARRANTS						724,615	2,159,615	
TOTAL INDEBTEDNESS								\$ 2,159,615

County of Dale

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 49,992,620	STATE:		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			TOTALS	<u>\$ 21,786,159</u>	<u>\$ 22,873,513</u>
OTHER CLASS III	228,688,360	COUNTY:				
PENALTIES	343,920	GENERAL	7.00			
SUPPLEMENT	2,664,560	ROAD AND BRIDGE	3.50			
ERRORS - Net	(3,762,940)	SCHOOL:				
SUB-TOTAL	653,332,100	COUNTY-WIDE	5.00			
MOTOR VEHICLES	117,745,940	DISTRICT (*)				
		JAIL	0.50			
GROSS TAXES ASSESSED	<u>771,078,040</u>	HOSPITAL	3.00	19.00		
LESS:		TOTAL TAX RATES				
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				
TOTAL EXEMPTIONS	<u>147,595,640</u>					
NET TAXABLE VALUATIONS	<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>					
AMOUNT UNDER DEBT LIMIT	<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
REVENUES	\$ 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
EXPENDITURES									
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	STATE:		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	TOTAL	<u>\$ 24,765,056</u>	<u>\$ 27,226,731</u>
PERSONAL PROPERTY CLASS II	57,985,100	SCHOOL	<u>3.00</u>			
CLASS III (CURRENT USE)	24,417,800		6.50			
OTHER CLASS III	89,916,280	COUNTY:				
PENALTIES	<u>105,680</u>	GENERAL	8.50			
SUB-TOTAL	480,646,260	ROAD AND BRIDGE	4.00			
MOTOR VEHICLES	<u>63,645,530</u>	VOLUNTEER FIRE DEPT.	3.50			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>544,291,790</u>	COUNTY-WIDE	8.50			
		DISTRICT	<u>3.00</u>			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
ABATEMENTS	5,498,220		<u>34.00</u>			
HOMESTEAD	30,463,720					
OTHER	<u>44,748,760</u>					
TOTAL EXEMPTIONS	<u>80,710,700</u>					
NET TAXABLE VALUATIONS	<u>463,581,090</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	23,179,055					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>4,020,000</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 19,159,055</u>					

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
REVENUES	\$ 21,381,950	\$ 9,529,121	\$ 19,302	\$ 4,118,727	\$ -	\$ -	\$ 697,086	\$ 35,746,186	\$ 35,455,879
OTHER FINANCING SOURCES									
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
TOTAL REVENUES AND OTHER FINANCING SOURCES	22,711,355	19,103,758	19,302	4,118,727	-	-	697,086	46,650,228	44,415,609
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 19,330,542	\$ 20,557,260	\$ 1,036,750	\$ 4,561,308	\$ -	\$ -	\$ 403,440	\$ 45,889,300	\$ 48,385,085

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
ALL FUNDS AND GENERAL LONG-TERM DEBT								
2021 ROAD/JAIL WARRANTS (*)						\$ 10,000,000		
NOTES FROM DIRECT BORROWINGS (*)						6,110,466	16,110,466	
TOTAL INDEBTEDNESS								\$ 16,110,466

(*) 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	STATE:		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	COUNTY:		PREPAID ITEMS	4,874	45,569
PENALTIES	1,121,200	GENERAL	5.00	TOTALS	<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	NOTE: DOES NOT INCLUDE INTERFUND TRANSACTIONS		
SUB-TOTAL	<u>1,028,644,660</u>	DISTRICT	3.00	OR PROPERTY TAXES RECEIVABLE		
MOTOR VEHICLES	<u>162,388,700</u>	DISTRICT SPECIAL	7.50			
		FIRE PROTECTION	3.00			
GROSS TAXES ASSESSED	<u>1,191,033,360</u>	HOSPITAL	4.00			
			29.00			
LESS:		TOTAL TAX RATES	<u>35.50</u>			
EXEMPTIONS:						
HOMESTEAD	160,787,720					
ABATEMENTS	34,578,700					
OTHER	136,504,500					
TOTAL EXEMPTIONS	<u>331,870,920</u>					
NET TAXABLE VALUATIONS	<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>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 26,847,656</u>					

County of Elmore
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 (Discretionary)	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2025	September 30, 2024
REVENUES	\$ 22,416,038	\$ 18,512,180	\$ -	\$ -	\$ -	\$ 131,010	\$ 395,130	\$ 41,454,358	\$ 87,009,924
OTHER FINANCING SOURCES									
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
TOTAL REVENUES	22,478,935	64,666,122	-	-	-	131,010	501,525	87,777,592	90,554,964
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 866,438	\$ 20,283,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,150,360	\$ 103,224,028

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
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS						\$ 86,270,000		
NOTES FROM DIRECT BORROWING						2,642,608	88,912,608	
TOTAL INDEBTEDNESS								\$ 88,912,608

County of Elmore

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 147,981,420	STATE:		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	3.00	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	COUNTY:		TOTALS	<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	<u>1,659,155,580</u>	COUNTY-WIDE	4.00			
MOTOR VEHICLES	<u>228,593,872</u>	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	<u>104,364,380</u>					
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	<u>\$ 65,648,637</u>					

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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND							-	
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	STATE:		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			TOTALS	<u>\$ 43,374,143</u>	<u>\$ 40,024,663</u>
OTHER CLASS III	166,246,300	COUNTY:				
PENALTIES	311,740	GENERAL	4.00			
SUPPLEMENTS, NET	19,272,260	ROAD AND BRIDGE	0.50			
ESCAPES	5,920	SCHOOL:				
SUB-TOTAL	665,178,400	COUNTY-WIDE	14.00			
MOTOR VEHICLES	59,416,605	SPECIAL DISTRICT	3.00			
		HOSPITAL	4.00			
GROSS TAXES ASSESSED	724,595,005	HEALTH	0.50			
		COURTHOUSE	2.50			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
HOMESTEADS	76,008,640					
ABATEMENTS	58,320,580					
OTHER	59,828,120					
TOTAL EXEMPTIONS	194,157,340					
NET TAXABLE VALUATIONS	530,437,665					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	26,521,883					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	-					
AMOUNT UNDER DEBT LIMIT	\$ 26,521,883					

County of Etowah

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
REVENUES	\$ 36,970,554	\$ 24,771,318	\$ 27,370	\$ 587,127	\$ -	\$ 778,378	\$ -	\$ 63,134,747	\$ 51,982,478
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
ALL FUNDS AND GENERAL LONG-TERM DEBT								
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	STATE:		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			TOTAL	<u>\$ 45,346,148</u>	<u>\$ 55,236,332</u>
CLASS III REAL PROPERTY	567,149,120	COUNTY:				
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			
SUB-TOTAL	1,520,455,240	DISTRICT (*)	9.00			
MOTOR VEHICLES	227,933,740	FIRE TAX	3.00			
			29.50			
GROSS TAXES ASSESSED	<u>1,748,388,980</u>	TOTAL TAX RATES	<u>36.00</u>			
LESS:		(*) Attalla School District - 9.00				
EXEMPTIONS:		(*) Gadsden School District - 10.00				
HOMESTEAD	171,230,440	(*) County School District - 9.00				
ABATEMENTS	42,340,500					
OTHER	192,792,740					
TOTAL EXEMPTIONS	<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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL						\$ -	-	
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	STATE:		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	TOTALS	<u>\$ 11,054,247</u>	<u>\$ 4,890,708</u>
REAL PROPERTY CLASS II	76,416,640	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	17,570,900		6.50			
OTHER CLASS III	81,274,280	COUNTY:				
PENALTIES	220	GENERAL	5.00			
SUB-TOTAL	<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	<u>3.00</u>			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES	<u>24.50</u>			
ABATEMENTS	10,733,220					
HOMESTEAD	5,688,020		<u>31.00</u>			
ACT #48	15,827,720					
ACT #91	939,920					
OTHER	<u>18,488,520</u>					
TOTAL EXEMPTIONS	<u>51,677,400</u>					
NET TAXABLE VALUATIONS	<u>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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND								
GENERAL OBLIGATION WARRANTS - 2021			1.990%	09/01/2021	08/01/2036	\$ 5,630,179	5,630,179	
SPECIAL REVENUE FUNDS								
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	
PROPRIETARY FUND								
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	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 9,552,531	\$ 10,587,615
AIRLINE AND RAILROAD	5,343,340	GENERAL	2.50	TOTALS	<u>\$ 9,552,531</u>	<u>\$ 10,587,615</u>
REAL PROPERTY CLASS II	186,216,540	SOLDIER	1.00			
PERSONAL PROPERTY CLASS II	41,758,060	SCHOOL	3.00	6.50		
CURRENT USE CLASS III	13,743,720					
OTHER CLASS III	149,064,080	COUNTY:				
PENALTIES	318,680	GENERAL	11.70			
SUPPLEMENTS	3,233,520	ROAD AND BRIDGE	4.80			
ERRORS	(5,931,280)	SCHOOL:				
SUB-TOTAL	417,355,500	COUNTY-WIDE	5.50			
MOTOR VEHICLES	68,947,400	DISTRICT	4.50	26.50		
GROSS TAXES ASSESSED	486,302,900	TOTAL TAX RATES		33.00		
LESS:						
EXEMPTIONS:						
ABATEMENTS	17,464,000					
OTHER	37,316,900					
HOMESTEAD	9,262,840					
ACT #48	29,571,960					
ACT #91	2,059,060					
TOTAL EXEMPTIONS	95,674,760					
NET TAXABLE VALUATIONS	390,628,140					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	19,531,407					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	7,298,186					
AMOUNT UNDER DEBT LIMIT	\$ 12,233,221					

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
REVENUES	\$ 7,412,077	\$ 6,093,837	\$ 8,932	\$ 2,986,132	\$ 1,299,351	\$ 27,539	\$ -	\$ 17,827,868	\$ 15,670,375
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
SPECIAL REVENUE FUNDS								
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	
CAPITAL PROJECTS FUNDS								
2018 JAIL CONSTRUCTION WARRANTS (FUNDING AGREEMENT)			2.97%	12/15/2017	11/01/2027	1,039,043	1,039,043	
ENTERPRISE FUND								
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	STATE:		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			TOTALS	<u>\$ 16,001,791</u>	<u>\$ 15,622,779</u>
OTHER CLASS III	127,681,460	COUNTY:				
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			
SUB-TOTAL	315,923,020					
MOTOR VEHICLES	61,868,401	TOTAL TAX RATES				
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					
TOTAL EXEMPTIONS	<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
REVENUES	\$ 4,943,388	\$ 7,077,991	\$ 221,681	\$ 222,905	\$ 300,574	\$ -	\$ -	\$ 12,766,539	\$ 11,514,110
TOTAL REVENUES	4,943,388	7,077,991	221,681	222,905	300,574	-	-	12,766,539	11,514,110
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 3,838,598	\$ 6,722,354	\$ 253,288	\$ -	\$ 872,662	\$ -	\$ -	\$ 11,686,902	\$ 9,960,112

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	
TOTAL INDEBTEDNESS								\$ 3,250,000

County of Greene

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 91,946,020	STATE:		CASH AND INVESTMENTS	\$ 10,518,697	\$ 12,610,786
AIRLINE AND RAILROAD PROPERTY	6,577,290	GENERAL	2.50	TOTALS	<u>\$ 10,518,697</u>	<u>\$ 12,610,786</u>
REAL PROPERTY CLASS II	33,360,280	SOLDIER	1.00			
CLASS III - CURRENT USE	12,882,420	SCHOOL	<u>3.00</u>			
OTHER CLASS III	18,930,360			6.50		
CLASS II PERSONAL	33,448,560	COUNTY:				
PENALTIES	<u>96,640</u>	GENERAL	14.00			
SUB-TOTAL	197,241,570	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	<u>16,081,900</u>	SPECIAL SERVICES	4.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>213,323,470</u>	COUNTY-WIDE	8.00			
		DISTRICT	3.00			
LESS:		SPECIAL SCHOOL NEEDS	<u>6.00</u>	38.00		
EXEMPTIONS:						
ABATEMENT	863,480	TOTAL TAX RATES		<u>44.50</u>		
HOMESTEAD	1,763,600					
ACT #48	5,273,460					
ACT #91	<u>102,340</u>					
TOTAL EXEMPTIONS	<u>8,002,880</u>					
NET TAXABLE VALUATIONS	<u>205,320,590</u>					
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
REVENUES	\$ 3,376,356	\$ 4,615,962	\$ 554	\$ -	\$ 2,603	\$ 18,937	\$ -	\$ 8,014,412	\$ 8,264,417
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
ALL FUNDS AND GENERAL LONG-TERM DEBT								
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	STATE:		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	TOTAL	<u>\$ 6,121,110</u>	<u>\$ 7,014,466</u>
CURRENT USE - CLASS III	16,522,920	SCHOOL	<u>3.00</u>			
OTHER - CLASS III	65,722,260		6.50			
PENALTIES	<u>13,400</u>	COUNTY:				
SUB-TOTAL	236,897,320	GENERAL	5.00			
MOTOR VEHICLES	<u>37,302,980</u>	ROAD AND BRIDGE	2.50			
		JAIL TAX	3.00			
GROSS TAXES ASSESSED	<u>274,200,300</u>	FIRE	2.00			
		SCHOOL:				
LESS:		COUNTY-WIDE	4.00			
EXEMPTIONS:		DISTRICT	3.00			
HOMESTEAD	4,758,440	SPECIAL	3.00			
ACT #48	8,172,100	HOSPITAL	<u>4.00</u>	26.50		
Act #91	532,900					
ABATEMENTS	2,131,900	TOTAL TAX RATES		<u>33.00</u>		
OTHER	<u>15,113,600</u>					
TOTAL EXEMPTIONS	<u>30,708,940</u>					
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
REVENUES	\$ 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
EXPENDITURES									
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
SPECIAL REVENUE FUNDS								
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	STATE:		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	COUNTY:				
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			
		FIRE DISTRICTS	2.00			
GROSS TAXES ASSESSED	353,727,236	HOSPITAL	5.50	30.50		
LESS:		TOTAL TAX RATES		37.00		
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	62,411,260					
NET TAXABLE VALUATIONS	291,315,976					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	14,565,799					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,603,706					
AMOUNT UNDER DEBT LIMIT	\$ 11,962,093					

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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND								
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	STATE:		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	TOTALS	<u>\$ 28,268,616</u>	<u>\$ 39,999,701</u>
CLASS III - CURRENT USE	13,070,320					
OTHER CLASS III	575,818,000	COUNTY:				
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			
SUB-TOTAL	<u>2,136,521,500</u>	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				
			31.00			
LESS:						
EXEMPTIONS:						
ABATEMENTS	40,760,240					
HOMESTEAD	31,588,340					
ACT #48	69,825,600					
ACT #91	11,047,060					
OTHER	99,072,020					
TOTAL EXEMPTIONS	<u>252,293,260</u>					
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
REVENUES	\$ 11,991,908	\$ 13,431,040	\$ -	\$ 30,036	\$ 4,469,184	\$ 1,399,622	\$ -	\$ 31,321,790	\$ 79,212,941
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
ALL FUNDS								
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	STATE:		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	TOTALS	<u>\$ 32,028,914</u>	<u>\$ 34,281,266</u>
CLASS III CURRENT USE	18,336,440					
CLASS III REAL PROPERTY	301,925,340	COUNTY:				
PENALTIES	924,420	GENERAL	5.00			
SUPPLEMENTS	4,573,120	ROAD AND BRIDGE	2.50			
ERRORS	(15,910,580)	SCHOOL:				
SUB-TOTAL	<u>1,096,286,860</u>	CA #778	10.00			
MOTOR VEHICLES	<u>125,671,760</u>	DISTRICT #3	3.00			
		HOSPITAL	4.00			
GROSS TAXES ASSESSED	<u>1,221,958,620</u>	FIRE	2.00			
			26.50			
LESS:		TOTAL TAX RATES	<u>33.00</u>			
EXEMPTIONS:						
HOMESTEAD	69,186,380					
ABATEMENTS	272,126,460					
OTHER	<u>146,729,300</u>					
TOTAL EXEMPTIONS	<u>488,042,140</u>					
NET TAXABLE VALUATIONS	<u>733,916,480</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	36,695,824					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>5,511,871</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 31,183,953</u>					

County of Jefferson

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
REVENUES	\$ 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
DEBT ISSUANCE	-	-	-	-	-	-	-	-	2,435,829,554
EXPENDITURES									
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
UNFUNDED INDEBTEDNESS							
LEASE OBLIGATIONS							
COUNTY LEASE OBLIGATIONS (3)	N/A	N/A	N/A	N/A	\$ 13,860,236		
GENERAL LONG-TERM DEBT							
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
FUNDED INDEBTEDNESS							
LIMITED OBLIGATION SCHOOL WARRANTS							
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
OTHER FUNDS (ENTERPRISE FUNDS)							
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	STATE:		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	TOTALS	<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	COUNTY:		Note: Investments includes amounts held by fiscal agents and does not include investments held by the General Retirement System.		
PENALTIES	2,703,800	GENERAL	5.60			
SUB-TOTAL	17,001,179,360	BRIDGE AND PUBLIC BUILDING	5.10			
MOTOR VEHICLES	1,479,347,280	ROAD	2.10			
		SEWER	0.70			
GROSS TAXES ASSESSED	18,480,526,640	SCHOOL:				
		COUNTY-WIDE	8.20			
LESS:		DISTRICT	21.90			
EXEMPTIONS:			43.60			
HOMESTEAD	900,464,840	TOTAL TAX RATES	50.10			
ABATEMENTS	480,511,480					
OTHER	2,203,624,480					
TOTAL EXEMPTIONS	3,584,600,800					
NET TAXABLE VALUATIONS	14,895,925,840					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	744,796,292					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	60,280,236					
AMOUNT UNDER DEBT LIMIT	\$ 684,516,056					

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

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 FUND								
TAX EXEMPT GENERAL OBLIGATION WARRANTS - 2010			4.05%	12/01/2010	12/01/2025	\$ 250,000		
LONG-TERM NOTES PAYABLE			2.75%	10/25/2021	10/19/2026	109,055	359,055	
SPECIAL REVENUE FUND								
NOTES PAYABLE - GASOLINE TAX FUND - District #2			6.25%	09/11/2024	09/11/1931	162,028	162,028	
TOTAL INDEBTEDNESS								\$ 521,083

County of Lamar

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 17,960,060	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 18,683,279	\$ 18,683,279
AIRLINE AND RAILROAD PROPERTY	4,337,740	GENERAL	2.50	TOTALS	<u>\$ 18,683,279</u>	<u>\$ 18,683,279</u>
PERSONAL PROPERTY CLASS II	43,262,000	SOLDIER	1.00			
REAL PROPERTY CLASS II	56,823,460	SCHOOL	3.00			
CURRENT USE CLASS III	17,849,580					
OTHER CLASS III	59,657,040	COUNTY:				
PENALTIES	79,320	GENERAL	10.00			
SUB-TOTAL	199,969,200	ROAD AND BRIDGE	5.00			
MOTOR VEHICLES	30,604,190	SCHOOL:				
		COUNTY-WIDE	4.00			
GROSS TAXES ASSESSED	230,573,390	DISTRICT	3.00			
		SPECIAL COUNTY-WIDE	3.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES	31.50			
ABATEMENTS	32,999,080					
HOMESTEAD	10,032,880					
ACT #48	11,844,140					
ACT #91	301,920					
OTHER EXEMPTIONS	11,435,580					
TOTAL EXEMPTIONS	66,613,600					
NET TAXABLE VALUATIONS	163,959,790					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	8,197,990					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	162,028					
AMOUNT UNDER DEBT LIMIT	\$ 8,035,962					

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

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	STATE:		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	<u>\$ 57,521,758</u>	<u>\$ 66,759,350</u>
PERSONAL PROPERTY CLASS II	135,842,700	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	12,883,800		6.50			
CLASS III - OTHER	774,496,300	COUNTY:				
PENALTIES	885,964	GENERAL	7.00			
SUPPLEMENTS/ERRORS/ESCAPES (NET)	<u>(8,938,033)</u>	ROAD AND BRIDGE	3.50			
SUB-TOTAL	1,801,771,831	SCHOOL:				
MOTOR VEHICLES	<u>223,275,126</u>	COUNTY-WIDE	7.00			
		DISTRICT 1	11.00			
GROSS TAXES ASSESSED	<u>2,025,046,957</u>	DISTRICT 2	<u>11.00</u>	39.50		
LESS:		TOTAL TAX RATES		<u>46.00</u>		
EXEMPTIONS:		(*) DISTRICT 1 & 2 ONLY				
ABATEMENT	23,160,750					
HOMESTEAD	42,093,700					
ACT #48	140,038,320					
ACT #91	12,537,120					
OTHER	<u>161,904,420</u>					
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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL FUND								
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	STATE:		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	<u>\$ 17,958,894</u>	<u>\$ 20,122,074</u>
PERSONAL PROPERTY CLASS II	36,678,600	SCHOOL	<u>3.00</u>			
CURRENT USE	12,744,640			6.50		
OTHER CLASS III PROPERTY	229,839,760	COUNTY:				
SUPPLEMENTS	2,500,680	GENERAL	7.00			
ERRORS	<u>(4,060,860)</u>	ROAD AND BRIDGE	2.50			
SUB-TOTAL	428,753,260	SCHOOL:				
MOTOR VEHICLES	<u>81,144,450</u>	COUNTY-WIDE	6.00			
		DISTRICT	3.00			
GROSS TAXES ASSESSED	<u>509,897,710</u>	SPECIAL DISTRICT	1.00			
		HOSPITAL	<u>4.00</u>	23.50		
LESS:						
EXEMPTIONS:		TOTAL TAX RATES	<u>30.00</u>			
ABATEMENTS	17,711,660					
HOMESTEAD	10,596,580					
ACT #48	37,176,720					
ACT #91	2,368,420					
OTHER	<u>32,270,460</u>					
TOTAL EXEMPTIONS	<u>100,123,840</u>					
NET TAXABLE VALUATIONS	<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>					
AMOUNT UNDER DEBT LIMIT	<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
REVENUES	\$ 69,123,704	\$ 25,256,026	\$ 725,990	\$ 95,049	\$ -	\$ 134,622	\$ -	\$ 95,335,391	\$ 84,946,178
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
SHORT-TERM PAYABLES						\$ 2,307,207	2,307,207	
LONG-TERM DEBT								
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	STATE:			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
SUB-TOTAL	3,774,802,840	SCHOOL	3.00	6.50	ACCOUNTS RECEIVABLE	697,812	2,780,313
MOTOR VEHICLES	443,471,588				INVENTORIES	662,936	702,808
		COUNTY:			TOTALS	\$ 77,108,423	\$ 75,526,033
GROSS TAXES ASSESSED	4,218,274,428	GENERAL	6.50				
		ROAD AND BRIDGE	3.00				
LESS:		SCHOOL:					
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				
TOTAL EXEMPTIONS	961,479,260	DEPENDENT CHILDREN	1.50	34.50			
NET TAXABLE VALUATIONS	3,256,795,168	TOTAL TAX RATES		41.00			
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	162,839,758						
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	27,417,791						
AMOUNT UNDER DEBT LIMIT	\$ 135,421,967						

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 (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects				September 30, 2025	September 30, 2024
REVENUES	\$ 31,507,204	\$ 37,623,942	\$ 2,395	\$ -	\$ 6,615,019	\$ 53,916	\$ -	\$ 75,802,476	\$ 73,735,319
OTHER FINANCING SOURCES/(USES)									
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
EXPENDITURES									
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
GENERAL AND SPECIAL REVENUE FUNDS								
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	
PROPRIETARY FUNDS								
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	STATE:		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	TOTALS	<u>\$ 84,996,381</u>	<u>\$ 71,537,751</u>
PERSONAL PROPERTY CLASS II	499,249,000	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	11,935,780					
CLASS III - OTHER	1,260,469,360	COUNTY:				
PENALTIES	1,157,500	GENERAL	7.00			
SUPPLEMENTS	52,154,180	ROAD AND BRIDGE	3.50			
ESCAPES	861,880	SCHOOL:				
ERRORS	<u>(57,290,640)</u>	COUNTY-WIDE	5.50			
SUB-TOTAL	3,008,286,700	SPECIAL DISTRICT	3.00			
MOTOR VEHICLES	<u>335,125,164</u>	AMENDMENT 778	1.50			
		HOSPITAL	<u>3.00</u>			
GROSS TAXES ASSESSED	<u>3,343,411,864</u>					
		TOTAL TAX RATES	<u>30.00</u>			
LESS:						
EXEMPTIONS:						
ABATEMENT	571,999,800					
HOMESTEAD	39,813,080					
ACT #48	152,070,380					
ACT #91	11,945,920					
OTHER	<u>165,922,080</u>					
TOTAL EXEMPTIONS	<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
REVENUES	\$ 8,457,351	\$ 5,937,339	\$ -	\$ -	\$ -	\$ 463,879	\$ -	\$ 14,858,569	N/A
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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	STATE:			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		TOTALS	N/A	N/A
PERSONAL PROPERTY CLASS II	N/A	SCHOOL	3.00	6.50			
CLASS III - CURRENT USE	N/A						
CLASS III - OTHER	N/A	COUNTY:					
PENALTIES	N/A	GENERAL	16.70				
SUPPLEMENTS	N/A	ROAD AND BRIDGE	6.80				
SUB-TOTAL	-	SCHOOL:					
MOTOR VEHICLES	N/A	COUNTY-WIDE	9.00				
		DISTRICT	6.00	38.50			
GROSS TAXES ASSESSED	N/A						
		TOTAL TAX RATES		45.00			
LESS:							
EXEMPTIONS:							
HOMESTEAD	N/A						
ABATEMENTS	N/A						
OTHER EXEMPTIONS	N/A						
TOTAL EXEMPTIONS	-						
NET TAXABLE VALUATIONS	N/A						
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	N/A						
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	9,993,780						
AMOUNT UNDER DEBT LIMIT	N/A						

N/A = DATA NOT AVAILABLE

County of Macon
Financial Statements of Revenues, Expenditures and Other Financing Sources and Uses - 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
REVENUES	\$ 8,631,335	\$ 5,312,070	\$ -	\$ -	\$ -	\$ 15,972	\$ -	\$ 13,959,377	N/A
TOTAL REVENUES	8,631,335	5,312,070	-	-	-	15,972	-	13,959,377	N/A
EXPENDITURES									
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
LIABILITIES								
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	STATE:		CASH AND INVESTMENTS	\$ 4,450,921	N/A
SUPPLEMENT	13,411,160	GENERAL	2.50	TOTALS	<u>\$ 4,450,921</u>	<u>N/A</u>
ERRORS (NET)	(21,615,440)	SOLDIER	1.00			
SUB-TOTAL	224,012,140	SCHOOL	3.00			
MOTOR VEHICLES	29,755,324					
		COUNTY:				
GROSS TAXES ASSESSED	253,767,464	GENERAL	5.00			
		ROAD AND BRIDGE	2.50			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	14.00			
HOMESTEAD	25,344,600	DISTRICT	3.00			
ABATEMENTS	8,332,100	SPECIAL COUNTY-WIDE	15.00			
OTHER	6,230,200	SPECIAL COUNTY	5.00	44.50		
TOTAL EXEMPTIONS	39,906,900					
		TOTAL TAX RATES	51.00			
NET TAXABLE VALUATIONS	213,860,564					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,693,028					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,560,000					
AMOUNT UNDER DEBT LIMIT	\$ 10,693,028					

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
REVENUES	\$ 165,119,247	\$ 59,294,961	\$ 46,363	\$ 687,974	\$ 38,667,893	\$ 335,452	\$ -	\$ 264,151,890	\$ 246,046,490
OTHER FINANCING SOURCES/USES (NET)									
PROCEEDS FROM LOANS, SALE OF WARRANTS, LAND, ETC.	2,020,192	130,873			289,471			2,440,536	1,773,072
TOTAL REVENUES AND OTHER FINANCING SOURCES/USES (NET)	167,139,439	59,425,834	46,363	687,974	38,957,364	335,452	-	266,592,426	247,819,562
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 145,296,973	\$ 46,920,652	\$ 4,465,100	\$ 3,840,260	\$ 27,882,351	\$ 176,091	\$ -	\$ 228,581,427	\$ 185,458,620

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
GENERAL FUND						
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	
PROPRIETARY FUNDS						
SERIES 2018 WATER REVENUE WARRANTS	2.30%	4/25/2018	7/1/2033	9,885,000	9,885,000	
TOTAL INDEBTEDNESS						\$ 39,816,000

County of Madison

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 33,224,460	STATE:		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	COUNTY:				
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			
SUB-TOTAL	9,726,626,820	SCHOOL DISTRICT #1	4.00			
MOTOR VEHICLES	1,110,206,759	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					
TOTAL EXEMPTIONS	<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
REVENUES									
REVENUES	\$ 7,411,785	\$ 7,629,872	\$ 384,397	\$ -	\$ -	\$ 72,678	\$ -	\$ 15,498,732	\$ 15,915,364
TOTAL REVENUES	7,411,785	7,629,872	384,397	-	-	72,678	-	15,498,732	15,915,364
EXPENDITURES									
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	\$ 5,642,629	\$ 5,928,846	\$ 1,955,155	\$ -	\$ -	\$ 92,611	\$ -	\$ 13,619,241	\$ 14,388,264

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
ALL FUNDS AND GENERAL LONG-TERM DEBT								
2018-A GENERAL OBLIGATION SERIES WARRANTS (*)			2.00-3.00%	2018	2027	\$ 1,435,000		
2018-B GENERAL OBLIGATION SERIES WARRANTS			2.75-4.00%	2018	2029	1,135,000		
2020 GENERAL OBLIGATION SERIES WARRANTS			2.00-4.00%	2020	2049	14,950,000		
2021 GENERAL OBLIGATION SERIES WARRANTS (*)			2.00%	2021	2036	2,160,000		
NOTE PAYABLE (*)			4.09%		2027	302,648		
BANK LOAN (HOSPITAL)			3.95%		2028	5,852,419	25,835,067	
TOTAL INDEBTEDNESS								\$ 25,835,067

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Marengo

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills		Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 73,335,140	STATE:			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	3.00	6.50	TOTAL	<u>\$ 20,701,103</u>	<u>\$ 19,543,553</u>
CURRENT USE - CLASS III	30,771,060						
OTHER - CLASS III	87,273,020	COUNTY:					
PENALTIES	203,640	GENERAL	8.00				
SUB-TOTAL	452,142,460	ROAD AND BRIDGE	4.00				
MOTOR VEHICLES	67,906,700	FIRE	2.00				
		HOSPITAL	4.00				
GROSS TAXES ASSESSED	520,049,160	SCHOOL:					
		COUNTY-WIDE	5.00				
LESS:		DISTRICT	3.00				
EXEMPTIONS:		SPECIAL	2.00	28.00			
HOMESTEAD	30,823,400						
ABATEMENTS	58,101,240	TOTAL TAX RATES		34.50			
INDUSTRIAL	366,000						
OTHER	5,729,740						
TOTAL EXEMPTIONS	95,020,380						
NET TAXABLE VALUATIONS	425,028,780						
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	21,251,439						
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	3,897,648						
AMOUNT OVER DEBT LIMIT	\$ 17,353,791						

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
REVENUES	\$ 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
EXPENDITURES									
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
SPECIAL REVENUE FUND								
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	STATE:		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	TOTALS	<u>\$ 10,686,541</u>	<u>\$ 14,386,730</u>
PERSONAL PROPERTY CLASS II	44,776,300	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	14,147,800		6.50			
OTHER CLASS III	131,644,040	COUNTY:				
PENALTIES	78,460	GENERAL	5.00			
SUPPLEMENTS	16,065,300	ROAD AND BRIDGE	2.50			
ERRORS	(16,655,600)	FIRE	3.00			
SUB-TOTAL	<u>379,196,990</u>	SCHOOL:				
MOTOR VEHICLES	<u>61,127,532</u>	DISTRICT CA778	<u>10.00</u>			
			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					
TOTAL EXEMPTIONS	<u>44,539,330</u>					
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

	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
REVENUES	\$ 26,495,144	\$ 12,061,623	\$ 8,495	\$ -	\$ -	\$ 189,925	\$ -	\$ 38,755,187	\$ 41,538,143
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.		3,738,218		35,455,798				39,194,016	195,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	26,495,144	15,799,841	8,495	35,455,798	-	189,925	-	77,949,203	41,733,143
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 21,304,136	\$ 17,809,707	\$ 912,599	\$ 7,191,121	\$ -	\$ 284,562	\$ -	\$ 47,502,125	\$ 40,154,662

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 FUND								
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	
SPECIAL REVENUE FUNDS								
LEASES						3,722,820	3,722,820	
TOTAL INDEBTEDNESS								\$ 42,062,820

(*) CHARGEABLE TO THE CONSTITUTIONAL DEBT LIMIT

County of Marshall

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
CLASS I PUBLIC UTILITIES	\$ 33,511,880	STATE:		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	COUNTY:		PREPAID ITEMS	22,788	10,852
PENALTIES	2,096,280	GENERAL	6.00	TOTALS	<u>\$ 87,226,303</u>	<u>\$ 54,626,868</u>
SUPPLEMENTS	8,678,820	ROAD AND BRIDGE	2.40			
ESCAPES	299,460	SCHOOL:				
ERRORS	(13,638,560)	COUNTY-WIDE	4.50			
SUB-TOTAL	<u>1,743,698,340</u>	DISTRICT	13.00			
MOTOR VEHICLES	<u>258,177,923</u>	HOSPITAL	4.50			
		COURTHOUSE AND JAIL	0.60			
GROSS TAXES ASSESSED	<u>2,001,876,263</u>					
		TOTAL TAX RATES	<u>37.50</u>			
LESS:						
EXEMPTIONS:						
HOMESTEAD	134,598,360					
ABATEMENTS	49,994,140					
OTHER	220,873,140					
TOTAL EXEMPTIONS	<u>405,465,640</u>					
NET TAXABLE VALUATIONS	<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>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 37,757,711</u>					

County of Mobile

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
REVENUES	\$ 236,911,077	\$ 54,825,053	\$ 47,971,585	\$ 21,679,010	\$ -	\$ 53	\$ -	\$ 361,386,778	\$ 348,940,532
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, SALE OF WARRANTS, ETC.	69,196	712,382						781,578	31,466,934
TOTAL REVENUES AND OTHER FINANCING SOURCES	236,980,273	55,537,435	47,971,585	21,679,010	-	53	-	362,168,356	380,407,466
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 237,112,256	\$ 82,103,832	\$ 6,496,878	\$ 80,084,284	\$ -	\$ -	\$ -	\$ 405,797,250	\$ 371,846,308

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
ALL FUNDS						
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	175,645,000	
TOTAL INDEBTEDNESS						175,645,000

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	STATE:		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	COUNTY:		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
SUB-TOTAL	9,399,631,840	SPECIAL ROAD		TOTALS	<u>\$ 202,598,065</u>	<u>\$ 637,490,803</u>
MOTOR VEHICLES	949,142,123	AND BRIDGE	6.50			
		HOSPITAL	3.50			
GROSS TAXES ASSESSED	10,348,773,963	BOARD OF HEALTH	1.00			
		SCHOOL:				
LESS:		COUNTY-WIDE (1)	7.00			
EXEMPTIONS:		CAPITAL OUTLAYS (1)	7.00			
HOMESTEAD	424,802,360	SPECIAL DISTRICTS	3.50			
ABATEMENTS	655,119,020	SPECIAL DISTRICTS (2)	4.00			
OTHER EXEMPTION	1,806,674,040					
TOTAL EXEMPTIONS	2,886,595,420	TOTAL TAX RATES				
			48.50			
NET TAXABLE VALUATIONS	<u>7,462,178,543</u>	(1) County-Wide Taxes				
		General - 7 Mills				
CONSTITUTIONAL DEBT LIMIT -		Capital Outlay - 7 Mills				
5% OF VALUATION	373,108,927	(2) Part of the County has a 12 mill tax.				
6.5% OF VALUATION	485,041,605	The other part of the County has a				
TOTAL CONSTITUTIONAL DEBT LIMIT	858,150,532	4 mill tax and a sales tax.				
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
REVENUES	\$ 7,713,065	\$ 5,296,254	\$ 4,933	\$ 4,558,127	\$ -	\$ 70,027	\$ -	\$ 17,642,406	\$ 18,716,343
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, WARRANTS, LEASE, SALE OF ASSETS, ETC.								-	1,994,749
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,713,065	5,296,254	4,933	4,558,127	-	70,027	-	17,642,406	20,711,092
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 9,240,859	\$ 5,127,239	\$ 3,245,731	\$ 3,158,926	\$ -	\$ 66,842	\$ -	\$ 20,839,597	\$ 21,768,626

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 FUND								
LOAN - LAND ACQUISITION						\$ 50,002	50,002	
OTHER FUNDS								
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	
TOTAL INDEBTEDNESS								\$ 9,729,955

County of Monroe

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 21,768,980	STATE:		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	TOTALS	<u>\$ 9,878,995</u>	<u>\$ 13,620,054</u>
CURRENT USE - CLASS III	30,635,180					
OTHER CLASS III	90,235,100	COUNTY:				
PENALTIES	280,000	GENERAL	5.00			
SUPPLEMENTS	2,062,020	ROAD AND BRIDGE	2.50			
LESS: ERRORS	<u>(2,728,540)</u>	SCHOOL:				
SUB-TOTAL	424,964,700	COUNTY-WIDE	4.00			
MOTOR VEHICLES, NET	<u>55,563,868</u>	DISTRICT	3.00			
		SPECIAL DISTRICT	3.00			
GROSS TAXES ASSESSED	<u>480,528,568</u>	HOSPITAL	4.00			
		FIRE PROTECTION	3.00	24.50		
LESS:						
EXEMPTIONS:		TOTAL TAX RATES		<u>31.00</u>		
HOMESTEAD	33,937,120					
ABATEMENTS	43,397,380					
OTHER	<u>37,583,080</u>					
TOTAL EXEMPTIONS	<u>114,917,580</u>					
NET TAXABLE VALUATIONS	<u>365,610,988</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	18,280,549					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>6,557,568</u>					
AMOUNT UNDER DEBT LIMIT	<u>\$ 11,722,981</u>					

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
REVENUES	\$ 140,020,993	\$ 36,621,573	\$ 1,876	\$ 36,348	\$ -	\$ -	\$ -	\$ 176,680,790	\$ 180,376,164
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
PAYABLES - ALL FUNDS						\$ 10,691,425	10,691,425	
LONG-TERM DEBT								
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	
TOTAL INDEBTEDNESS								\$ 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	STATE:		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	COUNTY:		PREPAID ITEMS	491,806	486,875
PENALTIES	4,521,260	GENERAL	5.00	TOTALS	<u>\$ 211,210,281</u>	<u>\$ 193,598,533</u>
SUPPLEMENTS	49,777,620	ROAD AND BRIDGE	2.50			
SUB-TOTAL	4,554,335,140	VOLUNTEER FIRE	5.00			
MOTOR VEHICLES	508,497,020	SCHOOL:				
		COUNTY-WIDE	3.50			
GROSS TAXES ASSESSED	5,062,832,160	DISTRICT 1	18.50			
		DISTRICT 2	18.50			
LESS:		DISTRICT 3	18.50			
EXEMPTIONS:		DISTRICT 4	25.50	97.00		
HOMESTEAD	227,002,500					
ABATEMENTS	238,349,320	TOTAL TAX RATES		103.50		
INDUSTRIAL	313,060					
OTHER	542,587,580					
TOTAL EXEMPTIONS	1,008,252,460					
NET TAXABLE VALUATIONS	4,054,579,700					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	202,728,985					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	74,080,471					
AMOUNT UNDER DEBT LIMIT	\$ 128,648,514					

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, 2024
REVENUES	\$ 33,289,317	\$ 34,592,416	\$ 3,244	\$ 3,820,918	\$ 4,471,851	\$ 429,061	\$ -	\$ 76,606,807	\$ 64,060,078
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL FUND								
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	
ALL FUND TYPES								
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

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 39,783,000	STATE:		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	TOTALS	<u>\$ 48,921,656</u>	<u>\$ 59,072,620</u>
CLASS III	730,569,900	SCHOOL	<u>3.00</u>	6.50	DOES NOT INCLUDE INTERFUNDS, ADVANCES, PROPERTY TAXES	
PENALTIES, SUPPLEMENTS, ERRORS	7,449,040					
SUB-TOTAL	<u>2,798,113,460</u>	COUNTY:				
MOTOR VEHICLES	<u>320,196,804</u>	GENERAL	7.20			
		ROAD AND BRIDGE	3.60			
GROSS TAXES ASSESSED	<u>3,118,310,264</u>	SCHOOL:				
		COUNTY-WIDE	5.80			
LESS:		SCHOOL DISTRICT #1 (**)	11.30			
EXEMPTIONS:		SCHOOL DISTRICT #4 (**)	11.30			
INDUSTRIAL AND ABATEMENTS	194,882,660	SCHOOL DISTRICT #6 (**)	3.60			
HOMESTEAD	165,093,480	FIRE PROTECTION (**)	<u>3.00</u>	45.80		
OTHER	148,630,320					
TOTAL EXEMPTIONS	<u>508,606,460</u>	TOTAL TAX RATES		<u>52.30</u>		
NET TAXABLE VALUATIONS	<u>2,609,703,804</u>	(**) 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. Fire protection applies to unincorporated areas.				
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	130,485,190					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>13,273,095</u>					
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
REVENUES	\$ 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
EXPENDITURES									
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
<u>ALL FUNDS AND GENERAL LONG-TERM DEBT</u>								
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	STATE:		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	TOTALS	N/A	N/A
CURRENT USE - CLASS III	21,073,420	SCHOOL	3.00			
OTHER CLASS III	38,403,240					
SUB-TOTAL	123,937,100	COUNTY:				
MOTOR VEHICLES	11,361,360	GENERAL	7.50			
GROSS TAXES ASSESSED	135,298,460	ROAD AND BRIDGE	3.50			
		SPECIAL GENERAL	6.30			
		SCHOOL:				
LESS:		COUNTY-WIDE	4.00			
EXEMPTIONS:		SPECIAL	2.70			
HOMESTEAD	12,484,720	DISTRICT	5.00			
OTHER	11,150,100	SPECIAL COUNTY-WIDE	3.00			
TOTAL EXEMPTIONS	23,634,820	SPECIAL DISTRICT #1	3.00			
NET TAXABLE VALUATIONS	111,663,640	FIRE PROTECTION	3.00			
		HOSPITAL	2.50	40.50		
CONSTITUTIONAL DEBT LIMIT-		TOTAL TAX RATES		47.00		
5% OF VALUATION	5,583,182					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	1,100,000					
AMOUNT UNDER DEBT LIMIT	\$ 4,483,182					

N/A = DATA NOT AVAILABLE

County of Pickens
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
REVENUES	\$ 6,666,637	\$ 4,467,736	\$ 228,018	\$ 1,597,418	\$ 405,532	\$ -	\$ -	\$ 13,365,341	\$ 11,353,631
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL FUND								
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	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 6,683,611	\$ 6,287,310
AIRLINE AND RAILROAD PROPERTY	5,334,340	GENERAL	2.50	TOTALS	<u>\$ 6,683,611</u>	<u>\$ 6,287,310</u>
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	COUNTY:				
PENALTIES	32,860	GENERAL	8.90			
SUB-TOTAL	254,211,040	ROAD AND BRIDGE	4.50			
MOTOR VEHICLES	39,240,600	FIRE DEPARTMENT	3.00			
		SCHOOL:				
GROSS TAXES ASSESSED	293,451,640	COUNTY-WIDE	7.20			
		DISTRICT 1	2.80			
LESS:		DISTRICT 2	4.00			
EXEMPTIONS:						
ABATEMENTS	14,118,500	TOTAL TAX RATES				
HOMESTEAD	5,125,820					
ACT #48	16,467,280					
ACT #91	1,873,020					
OTHER	22,151,200					
TOTAL EXEMPTIONS	59,735,820					
NET TAXABLE VALUATIONS	233,715,820					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	11,685,791					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	372,593					
AMOUNT UNDER DEBT LIMIT	\$ 11,313,198					

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
REVENUES	\$ 18,330,220	\$ 6,012,252	\$ 6,602	\$ -	\$ -	\$ -	\$ -	\$ 24,349,074	\$ 23,516,867
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
GENERAL FUND								
NOTE PAYABLE						\$ 201,389		
COMPENSATED ABSENCES						767,510	968,899	
SPECIAL REVENUE FUNDS								
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	STATE:		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			TOTALS	<u>\$ 12,548,873</u>	<u>\$ 12,509,196</u>
OTHER CLASS III	129,278,760	COUNTY:				
SUPPLEMENTS	4,281,340	GENERAL	8.50			
SUB-TOTAL	549,325,960	ROAD AND BRIDGE	4.25			
MOTOR VEHICLES	66,657,360	SCHOOL:				
		COUNTY-WIDE	6.70			
GROSS TAXES ASSESSED	615,983,320	SCHOOL DISTRICT #1	4.00			
		SCHOOL DISTRICT #2	3.30			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
ABATEMENTS	46,246,000					
HOMESTEAD	28,012,740					
OTHER	33,250,900					
TOTAL EXEMPTIONS	107,509,640					
NET TAXABLE VALUATIONS	508,473,680					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	25,423,684					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	2,966,389					
AMOUNT UNDER DEBT LIMIT	\$ 22,457,295					

County of Randolph
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
REVENUES	\$ 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
EXPENDITURES									
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
ALL FUNDS								
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	STATE:		CASH-OTHER THAN SINKING FUNDS	\$ 9,028,949	\$ 13,123,027
SUPPLEMENT	1,346,847	GENERAL	2.50	TOTALS	<u>\$ 9,028,949</u>	<u>\$ 13,123,027</u>
ESCAPES	11,200	SOLDIER	1.00			
ERRORS (NET)	(2,951,232)	SCHOOL	3.00			
SUB-TOTAL	<u>451,589,335</u>					
MOTOR VEHICLES	<u>59,204,268</u>	COUNTY:				
GROSS TAXES ASSESSED	<u>510,793,603</u>	GENERAL	5.00			
		ROAD AND BRIDGE	2.50			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	4.00			
HOMESTEAD	6,181,860	DISTRICT 1	8.00			
ACT #48	22,352,140	DISTRICT 47	3.00			
ACT #91	1,821,000	HOSPITAL	4.00			
ABATEMENTS	1,552,340	FIRE DISTRICT	2.00	28.50		
OTHER	<u>20,497,640</u>					
TOTAL EXEMPTIONS	<u>52,404,980</u>	TOTAL TAX RATES		<u>35.00</u>		
NET TAXABLE VALUATIONS	<u>458,388,623</u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	22,919,431					
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
REVENUES	\$ 27,531,833	\$ 61,872,478	\$ 50,096	\$ -	\$ 3,549,042	\$ 6,933,551	\$ -	\$ 99,937,000	\$ 37,077,839
OTHER FINANCING SOURCES									
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
EXPENDITURES									
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
LONG-TERM LIABILITIES								
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	STATE:		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
SUB-TOTAL	871,154,420	SCHOOL	3.00	ACCOUNTS RECEIVABLE	1,072,683	744,950
MOTOR VEHICLES	108,691,960			TOTALS	\$ 33,359,010	\$ 27,184,724
		COUNTY:				
GROSS TAXES ASSESSED	979,846,380	GENERAL	8.00			
		ROAD AND BRIDGE	4.00			
LESS:		SCHOOL:				
EXEMPTIONS:		COUNTY-WIDE	4.50			
HOMESTEAD	13,985,700	SPECIAL (Districts 1 and 2)	13.00			
ACT #48	72,654,560					
OTHER	37,104,280					
ABATEMENTS	31,924,640					
ACT #91	2,917,280					
TOTAL EXEMPTIONS	158,586,460					
		TOTAL TAX RATES				
NET TAXABLE VALUATIONS	821,259,920					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	41,062,996					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	832,579					
AMOUNT UNDER DEBT LIMIT	\$ 40,230,417					

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
REVENUES	\$ 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
EXPENDITURES									
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

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 311,022,420	STATE:		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	TOTALS	<u>\$ 176,117,547</u>	<u>\$ 210,619,098</u>
CURRENT USE - CLASS III	19,579,760					
REAL PROPERTY CLASS III	2,662,145,580	COUNTY:				
PENALTIES AND FEES	2,735,400	GENERAL	5.00			
SUB-TOTAL	6,239,380,540	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			
EXEMPTIONS:						
ABATEMENTS	20,739,220	TOTAL TAX RATES				
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					
TOTAL EXEMPTIONS	1,013,490,628					
NET TAXABLE VALUATIONS	5,967,368,272					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	298,368,414					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	35,880,000					
AMOUNT UNDER DEBT LIMIT	\$ 262,488,414					

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
REVENUES	\$ 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
EXPENDITURES									
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
GENERAL LONG-TERM DEBT								
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

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 98,196,880	STATE:		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			TOTALS	<u>\$ 40,276,113</u>	<u>\$ 44,081,726</u>
CURRENT USE PROPERTY	13,135,200	COUNTY:				
PENALTIES	1,590,458	GENERAL	6.00			
SUPPLEMENTS	4,905,646	ROAD AND BRIDGE	3.00			
ESCAPES	1,420,102	FIRE	2.00			
ERRORS	(6,499,660)	SCHOOL:				
SUB-TOTAL	1,551,385,206	COUNTY-WIDE	10.50			
MOTOR VEHICLES	256,931,700	SPECIAL DISTRICT (*)	3.00			
			24.50			
GROSS TAXES ASSESSED	<u>1,808,316,906</u>	TOTAL TAX RATES				
			31.00			
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			
		(*) Moody	18.00			
NET TAXABLE VALUATIONS	<u>1,477,273,506</u>	(*) 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			Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust Fund	Trust and Agency	Other Funds	September 30, 2025	September 30, 2024
REVENUES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
OTHER FINANCING SOURCES									
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
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DEBT SERVICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NOTE: ABOVE FIGURES DO NOT INCLUDE INTERFUND TRANSFERS

Outstanding Indebtedness - September 30, 2025

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

N/A = DATA NOT AVAILABLE

County of Sumter

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 35,026,800	STATE:		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	TOTALS	N/A	N/A
OTHER CLASS III	53,956,180					
PERSONAL PROPERTY CLASS II	30,771,720	COUNTY:				
PENALTIES	33,120	GENERAL	11.00			
SUB-TOTAL	219,617,140	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	24,687,080	VOLUNTEER FIRE	3.00			
		SCHOOL:				
GROSS TAXES ASSESSED	244,304,220	COUNTY-WIDE	10.80			
		DISTRICT	3.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
OTHER	31,858,260					
HOMESTEAD	2,632,820					
ACT #48	6,143,540					
ACT #91	484,480					
ABATEMENTS	610,580					
TOTAL EXEMPTIONS	41,729,680					
NET TAXABLE VALUATIONS	202,574,540					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	10,128,727					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	N/A					
AMOUNT UNDER DEBT LIMIT	\$ 10,128,727					

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
REVENUES	\$ 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
EXPENDITURES									
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
ALL FUNDS								
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

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

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
REVENUES	\$ 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
EXPENDITURES									
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
LONG-TERM DEBT								
GENERAL OBLIGATION WARRANTS						\$ 6,240,000		
LEASES						13,420	6,253,420	
TOTAL INDEBTEDNESS								\$ 6,253,420

County of Tallapoosa

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 149,163,220	STATE:		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			TOTALS	\$ 27,982,505	\$ 30,213,686
SUB-TOTAL	1,134,963,500	COUNTY:				
MOTOR VEHICLES	100,876,840	GENERAL	5.50			
		ROAD AND BRIDGE	3.00			
GROSS TAXES ASSESSED	1,235,840,340	SCHOOL:				
		COUNTY-WIDE	4.50			
LESS:		DISTRICT	10.50			
EXEMPTIONS:						
HOMESTEAD	49,963,980	TOTAL TAX RATES				
ABATEMENTS	17,669,700					
OTHER	66,833,220					
TOTAL EXEMPTIONS	134,466,900					
NET TAXABLE VALUATIONS	1,101,373,440					
CONSTITUTIONAL DEBT LIMIT-						
5% OF VALUATION	55,068,672					
INDEBTEDNESS CHARGEABLE TO						
CONSTITUTIONAL DEBT LIMIT	6,240,000					
AMOUNT UNDER DEBT LIMIT	\$ 48,828,672					

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
REVENUES	\$ 80,196,581	\$ 49,039,564	\$ -	\$ 3,714,122	\$ -	\$ 14,867,873	\$ -	\$ 147,818,140	\$ 133,370,237
TOTAL REVENUES	80,196,581	49,039,564	-	3,714,122	-	14,867,873	-	147,818,140	133,370,237
EXPENDITURES									
CURRENT AND CAPITAL OUTLAY	84,702,992	47,396,651				15,249,115		147,348,758	137,884,368
TOTAL EXPENDITURES	\$ 84,702,992	\$ 47,396,651	\$ -	\$ -	\$ -	\$ 15,249,115	\$ -	\$ 147,348,758	\$ 137,884,368

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 FUND						\$ -	-	
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	STATE:		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	3.00	6.50		
CURRENT USE CLASS III	30,241,900					
OTHER CLASS III	1,117,131,700	COUNTY:				
PENALTIES	2,966,420	GENERAL	7.00			
SUPPLEMENTS	37,916,870	ROAD AND BRIDGE	3.50			
ESCAPES	29,323,520	SCHOOL:				
SUB-TOTAL	4,390,492,850	COUNTY-WIDE	5.50			
MOTOR VEHICLES	491,442,040	DISTRICTS 1 AND 2 (*)	4.00			
		SPECIAL DISTRICTS 1 AND 2	0.50	20.50		
GROSS TAXES ASSESSED	4,881,934,890	TOTAL TAX RATES		27.00		
LESS:		(*) District 3	15.50			
EXEMPTIONS:						
ABATEMENTS	142,047,940					
HOMESTEAD	70,173,800					
ACT #48 AND ACT #91	127,060,500					
OTHER	260,586,980					
TOTAL EXEMPTIONS	599,869,220					
NET TAXABLE VALUATIONS	4,282,065,670					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	214,103,284					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	0					
AMOUNT UNDER DEBT LIMIT	\$ 214,103,284					

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
REVENUES	\$ 17,005,794	\$ 14,562,129	\$ 1,542	\$ -	\$ -	\$ 287,328	\$ -	\$ 31,856,793	\$ 31,028,905
TOTAL REVENUES	17,005,794	14,562,129	1,542	-	-	287,328	-	31,856,793	31,028,905
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 14,317,991	\$ 15,651,763	\$ 1,972,845	\$ -	\$ -	\$ 81,113	\$ -	\$ 32,023,712	\$ 37,949,276

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

(*) 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	STATE:		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	TOTALS	<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	COUNTY:				
PENALTIES	336,900	GENERAL	6.00			
SUB-TOTAL	884,661,490	ROAD AND BRIDGE	3.00			
MOTOR VEHICLES	146,422,760	SCHOOL:				
		COUNTY-WIDE	5.00			
GROSS TAXES ASSESSED	1,031,084,250	DISTRICT 1	3.00			
		DISTRICT 1 CA 778	2.00			
LESS:		DISTRICT 2	3.00			
EXEMPTIONS:		DISTRICT 2 CA 778	2.00			
HOMESTEAD	18,747,080	DISTRICT 36	3.00	27.00		
ACT #48	60,273,140					
ACT #91	4,313,820	TOTAL TAX RATES		33.50		
ABATEMENTS	28,567,640					
OTHER	18,820,180					
TOTAL EXEMPTIONS	130,721,860					
NET TAXABLE VALUATIONS	900,362,390					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	45,018,120					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	5,770,000					
AMOUNT UNDER DEBT LIMIT	\$ 39,248,120					

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
REVENUES	\$ 4,752,104	\$ 7,668,271	\$ 25,292	\$ 1,382,649	\$ 2,731,713	\$ 509,349	\$ -	\$ 17,069,378	\$ 15,292,606
OTHER FINANCING SOURCES									
FINANCING SOURCES		193,457						193,457	38,000
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
EXPENDITURES									
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
GENERAL FUND								
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	
SPECIAL REVENUE FUNDS								
NOTES FROM DIRECT BORROWINGS						2,440,350	2,440,350	
TOTAL INDEBTEDNESS								\$ 8,384,533

County of Washington

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 182,239,340	STATE:		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	TOTALS	<u>\$ 15,261,913</u>	<u>\$ 14,770,049</u>
CURRENT USE CLASS III	128,987,200					
SUPPLEMENTS AND ESCAPES	26,437,480	COUNTY:				
PENALTIES	509,300	GENERAL	5.00			
LESS: ERRORS	(24,803,700)	ROAD AND BRIDGE	2.50			
SUB-TOTAL	<u>488,506,080</u>	FIRE PROTECTION	2.00			
MOTOR VEHICLES	<u>49,158,118</u>	HOSPITAL	2.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>537,664,198</u>	COUNTY-WIDE	9.00			
		DISTRICT	3.00			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
HOMESTEAD	19,464,780					
ABATEMENTS	14,232,880					
OTHER	<u>6,823,820</u>					
TOTAL EXEMPTIONS	<u>40,521,480</u>					
NET TAXABLE VALUATIONS	<u><u>497,142,718</u></u>					
CONSTITUTIONAL DEBT LIMIT- 5% OF VALUATION	24,857,136					
INDEBTEDNESS CHARGEABLE TO CONSTITUTIONAL DEBT LIMIT	<u>8,384,533</u>					
AMOUNT UNDER DEBT LIMIT	<u><u>\$ 16,472,603</u></u>					

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
REVENUES	\$ 5,835,754	\$ 4,022,137	\$ 17,415	\$ 1,173,296	\$ 158,628	\$ 6,916	\$ -	\$ 11,214,146	\$ 11,151,094
OTHER FINANCING SOURCES									
PROCEEDS FROM LOANS, WARRANTS, SALE OF ASSETS, ETC.		231,884						231,884	633,816
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,835,754	4,254,021	17,415	1,173,296	158,628	6,916	-	11,446,030	11,784,910
EXPENDITURES									
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
TOTAL EXPENDITURES	\$ 3,956,500	\$ 5,430,648	\$ 690,030	\$ 1,389,852	\$ 175,742	\$ 1,574	\$ -	\$ 11,644,346	\$ 12,456,287

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
GENERAL FUND								
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	
SPECIAL REVENUE FUNDS								
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	
TOTAL INDEBTEDNESS								\$ 9,700,320

County of Wilcox

Continued

Assessed Property Valuation	Amount	Tax Rates	Mills	Current Assets	9/30/2025	9/30/2024
PUBLIC UTILITIES	\$ 15,780,720	STATE:		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	TOTALS	<u>\$ 4,267,380</u>	<u>\$ 4,735,629</u>
PERSONAL PROPERTY CLASS II	71,147,560	SCHOOL	<u>3.00</u>			
CLASS III - CURRENT USE	29,958,140		6.50			
OTHER CLASS III	52,579,480	COUNTY:				
PENALTIES	<u>47,840</u>	GENERAL	14.00			
SUB-TOTAL	241,524,840	ROAD AND BRIDGE	2.50			
MOTOR VEHICLES	<u>21,642,540</u>	HOSPITAL	3.00			
		SCHOOL:				
GROSS TAXES ASSESSED	<u>263,167,380</u>	COUNTY-WIDE	7.00			
		DISTRICT	<u>3.00</u>			
LESS:						
EXEMPTIONS:		TOTAL TAX RATES				
HOMESTEAD	13,864,500					
ABATEMENTS	1,988,000					
OTHER	<u>16,945,700</u>					
TOTAL EXEMPTIONS	<u>32,798,200</u>					
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
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
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
EXPENDITURES									
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
GENERAL FUND								
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	
SPECIAL REVENUE FUNDS								
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	STATE:		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	<u>\$ 8,960,201</u>	<u>\$ 10,434,424</u>
PERSONAL PROPERTY CLASS II	24,449,940	SCHOOL	<u>3.00</u>			
CURRENT USE CLASS III	11,365,940		6.50			
OTHER CLASS III	242,089,420	COUNTY:				
PENALTIES	195,260	GENERAL	5.00			
SUPPLEMENTS	1,611,520	ROAD AND BRIDGE	2.50			
ERRORS	(3,741,880)	HOSPITAL	2.00			
SUB-TOTAL	<u>534,808,240</u>	SCHOOL:				
MOTOR VEHICLES	<u>62,766,074</u>	COUNTY-WIDE	9.00			
		DISTRICT	<u>3.00</u>			
GROSS TAXES ASSESSED	<u>597,574,314</u>		21.50			
		TOTAL TAX RATES	<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	<u>47,006,060</u>					
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>					