

ST. CLAIR COUNTY, ALABAMA
Combined Statement of Revenues, Expenditures, and Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ending September 30, 2025
(UNAUDITED)

	Governmental Fund Types					Fiduciary	Totals	
	General Fund	Special Revenue	Capital Project	Debt Service	Enterprise Fund	Trust & Agency	As of 9-30-2025	As of 9-30-2024
Revenues:								
Taxes	\$23,990,057.75	\$10,262,820.30	\$0.00	\$0.00	\$0.00	\$0.00	\$34,252,878.05	\$32,865,673.09
Licenses & Permits	\$107,942.81	\$136,440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244,382.81	\$251,796.95
Intergovernmental	\$4,472,714.58	\$10,021,417.31	\$0.00	\$0.00	\$0.00	\$3,736.64	\$14,497,868.53	\$14,108,587.46
Charges for Services	\$5,193,609.77	\$2,381,636.16	\$0.00	\$0.00	\$0.00	\$375,404.08	\$7,950,650.01	\$7,930,591.65
Miscellaneous	\$1,383,851.02	\$1,990,391.84	\$116,548.02	\$9,134.49	\$0.00	\$228,113.81	\$3,728,039.18	\$4,472,213.92
Total Revenues	35,148,175.93	24,792,705.61	116,548.02	9,134.49	-	607,254.53	60,673,818.58	59,628,863.07
Expenditures:								
Current								
General Government	10,608,029.81	3,275,231.21	0.00	0.00	0.00	757,248.39	14,640,509.41	13,759,885.60
Public Safety	20,131,613.63	1,763,072.58	0.00	0.00	0.00	0.00	21,894,686.21	20,169,490.91
Highways & Streets	0.00	13,261,337.26	0.00	0.00	0.00	0.00	13,261,337.26	10,986,164.18
Sanitation	1,048,152.00	0.00	0.00	0.00	0.00	0.00	1,048,152.00	911,508.00
Health	173,945.31	111,475.46	0.00	0.00	0.00	0.00	285,420.77	348,910.39
Welfare	80,021.00	0.00	0.00	0.00	0.00	0.00	80,021.00	84,389.00
Culture & Recreation	443,349.16	0.00	0.00	0.00	0.00	0.00	443,349.16	554,175.65
Education	222,234.22	0.00	0.00	0.00	0.00	0.00	222,234.22	244,089.07
Intergovernmental	1,284,381.18	0.00	0.00	0.00	0.00	0.00	1,284,381.18	2,898,239.14
Total Current	33,991,726.31	18,411,116.51	0.00	0.00	0.00	757,248.39	53,160,091.21	49,956,851.94
Capital Outlay	1,255,635.03	6,158,166.72	1,268,565.95		0.00	0.00	8,682,367.70	8,798,244.91
Debt Service:								
Principal Retirement				2,115,919.11	0.00		2,115,919.11	2,042,999.14
Interest & Fiscal Charges	2,750.00	1,650.00		1,343,757.56	0.00		1,348,157.56	1,419,908.78
Paying Agent Fee				1,485.00			1,485.00	1,485.00
Total Expenditures	35,250,111.34	24,570,933.23	1,268,565.95	3,461,161.67	0.00	757,248.39	65,308,020.58	62,219,489.77
Excess of Revenues Over (Under) Expenditures	(101,935.41)	221,772.38	(1,152,017.93)	(3,452,027.18)	0.00	(149,993.86)	(4,634,202.00)	(2,590,626.70)
Other Financing Sources (Uses):								
Operating Transfer in	2,300,451.87	7,084,577.12	1,253,138.95	3,454,068.23	0.00	351,821.15	14,444,057.32	11,013,064.51
Operating Transfer out	(5,669,061.61)	(8,773,174.56)	0.00	0.00	0.00	(1,821.15)	(14,444,057.32)	(11,013,064.51)
Proceeds: General Fixed Assets	84,411.95	1,822,276.06	0.00	0.00	0.00	3,275.00	1,909,963.01	68,863.00
Proceeds: Issuance of Debt			0.00				0.00	0.00
Premium on Refunding Warrant							0.00	0.00
Other Financing Sources (Uses)	0.00						0.00	0.00
Pay. to Refund Warrant Escrow Agent							0.00	0.00
Issuance of Notes Receivable							0.00	0.00
Issuance Cost on Warrants							0.00	0.00
Total Other Funding Sources	(3,284,197.79)	133,678.62	1,253,138.95	3,454,068.23	0.00	353,275.00	1,909,963.01	68,863.00
Increase (Decrease) In Total Fund Balance	(3,386,133.20)	355,451.00	101,121.02	2,041.05	0.00	203,281.14	(2,724,238.99)	(2,521,763.70)
Fund Balance October 1	18,688,072.24	19,147,563.72	2,705,394.11	2,811.08	0.00	1,066,649.58	41,610,490.73	44,477,334.32
Prior Period Adjustments to Beginning Fund Balance	47,953.92	0.00					47,953.92	(345,079.89)
Reserved for Encumbrances								
Reserved Fund Balance								
Unreserved Fund Balance								
As of September 30, 2025	\$15,349,892.96	\$19,503,014.72	\$2,806,515.13	\$4,852.13	\$0.00	\$1,269,930.72	\$38,934,205.66	\$41,610,490.73

ASSESSED VALUATION	1,476,134,554.67							
CONSTITUTIONAL DEBT LIMIT	73,806,727.73							
CURRENTLY CHARGEABLE TO DEBT* MARGIN UNDER DEBT LIMIT	30,321,613.76							
	<u>43,485,113.97</u>							

ST. CLAIR COUNTY COMMISSION
STAN BATEMON, CHAIRMAN
JEFF BROWN, DISTRICT 1 COMMISSIONER
RICKY PARKER, DISTRICT 2 COMMISSIONER
JOEY STEVENS, DISTRICT 3 COMMISSIONER
BOB MIZE, DISTRICT 4 COMMISSIONER
TINA MORGAN, ADMINISTRATOR
MICHELLE LAYFIELD, CFO

TOTAL INDEBTEDNESS:					Resources for Unfunded Debt:
2010 G.O. WARRANT (St. Vincent's-St. Clair Hospital)	4,965,000.00				Lease revenue funded
2015A G.O. REFUNDING WARRANT*	4,655,000.00				General Fund
2021 WARRANT NEW JAIL	25,335,000.00				General Fund
2022 PARK & REC	331,613.76				General Fund
COMPENSATED ABSENCES	4,663,685.20				
ACCOUNTS PAYABLE	21,566.53				
TOTAL INDEBTEDNESS	<u><u>39,971,865.49</u></u>				

Fiscal Year Ended September 30,	General Obligation Warrant 2022 (Fund 329)		General Obligation Warrant 2021 (Fund 328)		General Obligation Warrants 2015A (Fund 326)		General Obligation Warrants 2010 (Fund 323)		Total General Obligation Warrants Payable	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	78,955.90	13,264.52	-	895,137.50	1,490,000.00	156,400.00	630,000.00	198,600.00	2,198,955.90	1,263,402.02
2027	82,114.14	10,106.28	-	895,137.50	1,550,000.00	95,600.00	655,000.00	173,400.00	2,287,114.14	1,174,243.78
2028	85,398.68	6,821.74	-	895,137.50	1,615,000.00	32,300.00	680,000.00	147,200.00	2,380,398.68	1,081,459.24
2029	85,145.04	3,405.80	545,000.00	881,512.50			705,000.00	120,000.00	1,335,145.04	1,004,918.30
2030			570,000.00	853,637.50			735,000.00	91,800.00	1,305,000.00	945,437.50
2031			600,000.00	824,387.50			765,000.00	62,400.00	1,365,000.00	886,787.50
2032			630,000.00	793,637.50			795,000.00	31,800.00	1,425,000.00	825,437.50
2033-2051			22,990,000.00	8,497,375.00					22,990,000.00	8,497,375.00
Total	331,613.76	33,598.34	25,335,000.00	14,535,962.50	4,655,000.00	284,300.00	4,965,000.00	825,200.00	35,286,613.76	15,679,060.84