

The DeKalb County Commission met in special session on Tuesday September 30, 2025 at 10:00 a.m. in the DeKalb County Activities Building (Courthouse Annex). Those present were President Ricky Harcrow, Shane Wootten, Brent Rhodes, Ron Saferite and Lester Black.

The meeting was called to order by President Harcrow with Mr. Harcrow delivering the Invocation, and Mr. Black leading the Pledge.

It was moved by Mr. Wootten seconded by Mr. Saferite with all members voting affirmatively, motion carrying to dispense with the reading of the minutes and to accept them as presented in written format.

CR-173 Grant—President Harcrow introduced and welcomed Representative Ginny Shaver who was in attendance to announce the long-awaited paving project of CR173, stating it is the road in and out of Buck’s Pocket. Representative Shaver thanked President Harcrow, Speaker Ledbetter, ADCNR Commissioner Chris Blankenship and ALDOT Commissioner John Cooper for making this resurfacing project possible at no cost to the County.

Road Department

Personnel—Mr. Young requested the Commission’s approval to hire Robert McKinney as Tire Man to replace Corey Green who transferred to District II and to hire Parker Higgins (District II) to replace Michael Wilbanks who transferred to District I.

Mr. Rhodes made a motion to approve. Seconded by Mr. Wootten. All members voting affirmatively, motion carried.

Sheriff’s Office

Jail Personnel—Chief Edmondson requested approval for the following:

- Termination of CO Ethan Wright
- Hire Benjamin Harper to replace Ethan Wright
- Hire Georgette Furgerson as Jail Nurse to replace Ashley Hulgan

Mr. Saferite made a motion to grant the request. Seconded by Mr. Black. All members voting affirmatively, motion carried.

Revenue Commission

Personnel—Mr. Wilks requested approval for the following personnel items:

- Hire Catalina Miguel to replace Liz Higgins (who transferred to Business Personal Property Appraiser position)
- Hire Yacqueline Alvarez as Collections Clerk to replace Rebekah Roberts
- Accept the resignation of Cristina Cordova
- Post Collections Clerk Position

Mr. Rhodes made a motion to grant the request. Seconded by Mr. Wootten. All members voting affirmatively, motion carried.

Commission Personnel—Mr. Sharp requested the Commission’s approval to hire Karen Tinsley as Receptionist/Sales Tax Assistant to replace Lorrie Waycaster who was recently promoted to HR/Payroll Manager.

Mr. Saferite made a motion to approve. Seconded by Mr. Black. All members voting affirmatively, motion carried.

FY25-26 Budget—County Administrator Matt Sharp presented the 2025-26FY Budget for approval. President Harcrow asked for a motion to adopt the budget as presented.

Mr. Rhodes made a motion. Seconded by Mr. Wootten. All members voting unanimously, motion carried to adopt the following FY26 Budget (*Note: Budget includes normal step raises and a one-time payment of \$500 to FT employees and \$250 to PT employees*). The Budget also includes a reduction of \$100/month in the cost of family health insurance premiums for employees from \$500/month to \$400/month):

2025-26FY DRAFT BUDGET SUMMARY

	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Differences</u>
General Fund (001)	11,699,300.00	6,495,100.00		5,204,200.00	-
SSUT Fund (005)	2,000,000.00	-		2,000,000.00	-
Local Fuel Tax Fund (106)	1,140,000.00	210,000.00		930,000.00	-
Federal Inmate Fund (109)	1,200,000.00	1,045,900.00		154,100.00	-
Jail Operating Fund (110)	254,000.00	3,513,200.00	3,259,200.00		-
Gas Tax Fund (111)	1,450,000.00	5,907,600.00	4,457,600.00		-
Public Building, Road & Brudge Fund (112)	1,897,000.00			1,897,000.00	-
Public Highway & Traffic Fund (113)	1,678,000.00	5,101,000.00	3,423,000.00		-
Landfill Tipping Fee Fund (115)	450,000.00	125,000.00		325,000.00	-
Capital Improvement Fund (116)	435,000.00			435,000.00	-
RRR Gas Tax Fund (117)	1,179,000.00	400,000.00		779,000.00	-
Secondary Road Fund (118)	381,500.00	381,500.00			-
One Mill Health Tax Fund (119)	766,600.00	185,300.00		581,300.00	-
Jail Court Costs Fund (120)	315,000.00	-		315,000.00	-
Uniform Severance Tax Fund (121)	35,000.00	35,000.00			-
Animal Adoption Center Fund (122)	225,000.00	339,600.00	114,600.00		-
Reappraisal Fund (123)	1,461,500.00	1,461,500.00			-
Rural Transportation Grant Fund (125)	714,000.00	994,500.00	280,500.00		-
Aging Fund (141)	179,500.00	229,300.00	49,800.00		-
County Rebuild Alabama Fund (220)	1,400,000.00	1,400,000.00			-
Federal Aid Exchange Fund (221)	400,000.00	400,000.00			-
2021 Series GO Warrants Fund (321)		1,035,900.00	1,035,900.00		-
TOTALS	29,260,400.00	29,260,400.00	12,620,600.00	12,620,600.00	-

GENERAL FUND APPROPRIATIONS:

	Commission (51100)	Sales Tax (51150)	Rev Enf (51155)	Courts (51200)	DA - State (51260)	PJ (51300)	RC (51400)
BUDGET SUMMARY:							
Salaries & Wages	898,800.00	33,100.00	-	6,100.00	16,200.00	443,100.00	738,200.00
Benefits	301,800.00	3,500.00	-	500.00	3,300.00	136,900.00	265,500.00
Services	82,000.00	-	100.00	-	-	26,700.00	20,000.00
R&M (not including MV)	-	-	-	-	-	-	-
Utilities	7,000.00	300.00	800.00	4,000.00	1,500.00	7,200.00	81,000.00
Elections	-	-	-	-	-	-	-
Supplies, Software, Postage	40,000.00	20,400.00	25,500.00	-	-	31,000.00	53,000.00
MV Expenses	29,000.00	-	3,200.00	-	-	-	-
Food Products	-	-	-	1,000.00	-	-	-
Rental	15,000.00	1,200.00	-	-	-	-	10,000.00
Travel / Training	30,500.00	-	400.00	-	-	21,000.00	-
Insurance	21,500.00	500.00	-	-	-	9,000.00	15,200.00
Direct Appropriations	14,000.00	-	-	-	-	-	-
Road Paving & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	23,000.00	-	300.00	-	-	-	600.00
	1,462,600.00	59,000.00	30,300.00	11,600.00	21,000.00	674,900.00	1,183,500.00

	Election (51910)	Bd of Reg (51920)	Soil Consv (51945)	DP (51965)	Insurance (51992)	EDA (51995)	Maint (51999)	Sheriff (52100)
BUDGET SUMMARY:								
Salaries & Wages	5,000.00	87,000.00	-	-	-	-	345,700.00	131,200.00
Benefits	-	6,800.00	-	-	371,000.00	-	139,600.00	34,300.00
Services	28,000.00	100.00	-	20,000.00	-	-	24,600.00	4,000.00
R&M (not including MV)	-	-	-	10,000.00	-	-	115,000.00	-
Utilities	4,000.00	2,600.00	-	6,900.00	-	-	214,400.00	19,600.00
Elections	80,000.00	-	-	-	-	-	-	-
Supplies, Software, Postage	90,000.00	1,000.00	-	15,000.00	-	-	20,000.00	-
MV Expenses	-	-	-	3,000.00	-	-	7,500.00	-
Food Products	-	-	-	-	-	-	-	-
Rental	9,000.00	1,200.00	-	4,000.00	-	-	2,000.00	8,500.00
Travel / Training	1,000.00	3,500.00	-	-	-	-	-	-
Insurance	-	-	-	3,400.00	55,000.00	5,000.00	8,500.00	4,000.00
Direct Appropriations	-	-	40,000.00	-	-	80,000.00	-	-
Road Paving & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	20,000.00	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other	10,000.00	-	-	-	-	-	-	600.00
	227,000.00	102,200.00	40,000.00	82,300.00	426,000.00	85,000.00	877,300.00	202,200.00

	Park Board (57800)	BOE (58100)	Extension (58200)	TOTALS
BUDGET SUMMARY:				
Salaries & Wages	28,100.00	-	-	\$ 2,984,500.00
Benefits	3,100.00	-	-	1,361,200.00
Services	-	-	-	242,800.00
R&M (not including MV)	-	-	-	132,500.00
Utilities	-	-	-	377,000.00
Elections	-	-	-	80,000.00
Supplies, Software, Postage	-	-	-	304,900.00
MV Expenses	-	-	-	74,200.00
Food Products	-	-	-	1,000.00
Rental	-	-	-	56,600.00
Travel / Training	-	-	-	72,400.00
Insurance	11,700.00	-	-	146,400.00
Direct Appropriations	-	25,000.00	34,000.00	605,500.00
Road Paving & Materials	-	-	-	-
Capital Outlay	-	-	-	20,000.00
Debt Service	-	-	-	-
Other	-	-	-	36,100.00
	42,900.00	25,000.00	34,000.00	\$ 6,495,100.00
Transfers Out to:	-	-	-	-
Jail Operating Fund:	Increase of	\$ 193,250.00		\$ 2,412,500.00
H&T (Sheriff's Office Fund):	Increase of	\$ 387,700.00		\$ 2,791,700.00
GRAND TOTAL GENERAL FUND				\$ 11,699,300.00
Total Revenues (GF)	Increase of	\$ 806,800.00		\$ 11,699,300.00

Sheriff's Office	Office/Patrol	SRO	DTF	Invest	COPS Grant	CH Sec	FOP	Dispatch / Warrants	TOTAL
	(52100)	(52105)	(52110)	(52112)	(52107)	(52120)	(52130)	(52125)	H&T
BUDGET SUMMARY:									
Salaries & Wages	1,196,700.00	607,900.00	289,400.00	413,400.00	187,200.00	220,900.00	33,200.00	68,700.00	3,017,400.00
Benefits	416,100.00	219,300.00	106,400.00	146,100.00	72,400.00	68,200.00	3,500.00	29,200.00	1,061,200.00
Services	22,500.00	-	-	-	-	-	300.00	14,400.00	37,200.00
R&M (not including MV)	2,500.00	-	-	-	-	-	-	-	2,500.00
Utilities	2,500.00	-	1,400.00	2,100.00	-	500.00	2,500.00	32,500.00	41,500.00
Elections	-	-	-	-	-	-	-	-	-
Supplies, Software, Postage	17,500.00	-	-	2,000.00	-	-	-	-	19,500.00
MV Expenses	191,000.00	33,200.00	24,000.00	26,000.00	-	5,500.00	3,500.00	-	283,200.00
Food Products	-	-	-	-	-	-	-	-	-
Rental	600.00	-	-	-	-	-	2,000.00	2,000.00	4,600.00
Travel / Training	-	-	-	-	-	-	-	-	-
Insurance	115,000.00	32,000.00	23,000.00	21,500.00	18,000.00	5,000.00	4,000.00	4,000.00	222,500.00
Direct Appropriations	-	-	-	-	-	-	-	378,000.00	378,000.00
Road Paving & Materials	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Other	13,100.00	6,900.00	3,000.00	4,200.00	2,400.00	2,700.00	300.00	800.00	33,400.00
	1,977,500.00	899,300.00	447,200.00	615,300.00	280,000.00	302,800.00	49,300.00	529,600.00	5,101,000.00

Sheriff Budget

Office/Patrol	SRO	DTF	Invest	COPS Grant	CH Sec	FOP	Dispatch / Warrants	TOTAL
(52100)	(52105)	(52110)	(52112)	(52107)	(52120)	(52130)	(52125)	H&T

REVENUE SOURCES:

H&T Fund

County Alcohol Tax Revenue	10,000.00							10,000.00
MV License and Titles	242,000.00							242,000.00
Driver's License & Permits	26,000.00							26,000.00
COPS Grant	-							-
SRO - BOE Reimbursement		500,000.00						500,000.00
Sex Offender Registration Fee	7,000.00							7,000.00
PJ Inceing Fee		48,000.00						48,000.00
Tag Issue Fee	820,000.00							820,000.00
Other	25,000.00							25,000.00
Total H&T Fund Revenues	1,130,000.00	548,000.00	-	-	-	-	-	1,678,000.00

Jail Operating Fund

Inmate Feeding (City of FP)								-
Inmate Feeding (State)								-
Other Jail								-
Total Jail Operating Fund Revenues	-	-	-	-	-	-	-	-

TRANSFERS From Other Funds:

SSUT Tax Fund	-	351,300.00		280,000.00				631,300.00
Federal Inmate Revenue Fund								-
1M Property Tax Fund (Jail Medical)								-
Capital Improvement Fund								-
Jail Court Costs Fund								-
General Fund:	847,500.00		447,200.00	615,300.00	302,800.00	49,300.00	529,600.00	2,791,700.00
TOTAL RESOURCES	1,977,500.00	899,300.00	447,200.00	615,300.00	280,000.00	302,800.00	49,300.00	5,101,000.00

Sheriff/Jail Budget

	Jail Operating Account (52200)	Jail Medical Account (52206)	Federal Inmate Jail (52201)	General Sheriff (52100)	Debt Service DYS	TOTALS SHERIFF/JAIL
<u>BUDGET SUMMARY:</u>						
Salaries & Wages	1,433,300.00	427,600.00	516,200.00	131,200.00	-	5,525,700.00
Benefits	573,800.00	161,500.00	188,400.00	32,800.00	-	2,017,700.00
Services	23,000.00	125,000.00	9,400.00	9,900.00	-	204,500.00
R&M (not including MV)	65,000.00	-	23,500.00	-	-	91,000.00
Utilities	163,400.00	-	105,300.00	14,700.00	-	324,900.00
Elections	-	-	-	-	-	-
Supplies, Software, Postage	10,500.00	87,000.00	3,500.00	-	-	120,500.00
MV Expenses	33,500.00	500.00	31,000.00	500.00	-	348,700.00
Food Products	275,000.00	-	125,000.00	-	-	400,000.00
Rental	10,500.00	-	3,800.00	8,500.00	-	27,400.00
Travel / Training	-	-	-	-	-	-
Insurance	82,000.00	25,000.00	35,000.00	4,000.00	-	368,500.00
Direct Appropriations	-	-	-	-	250,000.00	628,000.00
Road Paving & Materials	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	690,600.00	690,600.00
Other	13,400.00	3,200.00	4,800.00	600.00	-	55,400.00
	2,683,400.00	829,800.00	1,045,900.00	202,200.00	940,600.00	10,802,900.00

Sheriff/Jail Budget

	Jail Operating Account (52200)	Jail Medical Account (52206)	Federal Inmate Jail (52201)	General Sheriff (52100)	Debt Service DYS	TOTALS SHERIFF/JAIL
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REVENUE SOURCES:

H&T Fund

County Alcohol Tax Revenue						10,000.00
MV License and Titles						242,000.00
Driver's License & Permits						26,000.00
COPS Grant						-
SRO - BOE Reimbursement						500,000.00
Sex Offender Registration Fee						7,000.00
PJ Inceing Fee						48,000.00
Tag Issue Fee						820,000.00
Other						25,000.00
Total H&T Fund Revenues	-	-	-	-	-	1,678,000.00

Jail Operating Fund

Inmate Feeding (City of FP)	12,000.00					12,000.00
Inmate Feeding (State)	125,000.00					125,000.00
Other Jail	75,000.00	42,000.00				117,000.00
Total Jail Operating Fund Revenues	212,000.00	42,000.00	-	-	-	254,000.00

TRANSFERS From Other Funds:

SSUT Tax Fund	111,300.00	-				742,600.00
Federal Inmate Revenue Fund	154,100.00		1,045,900.00			1,200,000.00
1M Property Tax Fund (Jail Medical)		581,300.00				581,300.00
Capital Improvement Fund					375,600.00	375,600.00
Jail Court Costs Fund					315,000.00	315,000.00
General Fund:	2,206,000.00	206,500.00		202,200.00	250,000.00	5,656,400.00
TOTAL RESOURCES	2,683,400.00	829,800.00	1,045,900.00	202,200.00	940,600.00	10,802,900.00

BUDGET SUMMARY:

Salaries & Wages
 Benefits
 Services
 R&M (not including MV)
 Utilities
 Supplies, Software, Postage
 MV Expenses
 Rental
 Travel / Training
 Insurance
 Road Paving & Materials
 Debt Service
 Other

Road Dept	Engineering	Shop	Total GAS Tax Fund
2,242,500.00	235,300.00	203,600.00	2,681,400.00
939,900.00	79,000.00	94,200.00	1,113,100.00
7,200.00	2,400.00	4,000.00	13,600.00
10,000.00	-	270,900.00	280,900.00
9,000.00	1,400.00	54,200.00	64,600.00
18,900.00	1,000.00	500.00	20,400.00
325,000.00	5,500.00	60,000.00	390,500.00
12,100.00	11,500.00	-	23,600.00
1,000.00	2,500.00	-	3,500.00
198,500.00	3,500.00	11,200.00	213,200.00
945,000.00	-	-	945,000.00
125,000.00	-	-	125,000.00
25,000.00	5,300.00	2,500.00	32,800.00
4,859,100.00	347,400.00	701,100.00	5,907,600.00

REVENUE RESOURCES

Gasoline Tax Fund:

State Gas Tax (7 cents)
 Engineer's Salary Reimbursement
 Sub-Division Inspection Fees
 Interest Revenues
 Sale of Scrap/Surplus/Other

Road Dept	Engineering	Shop	Total GAS Tax Fund
1,100,000.00	-	200,000.00	1,300,000.00
	135,000.00		135,000.00
	5,000.00		5,000.00
-			-
10,000.00			10,000.00
1,110,000.00	140,000.00	200,000.00	1,450,000.00

RRR Gasoline Tax Fund:

State 4 cent Gas Tax
 Add'l Excise Tax
 State 5 cent Gas Tax
 Interest Revenue
 Other Revenues

540,000.00			540,000.00
38,000.00			38,000.00
160,000.00			160,000.00
1,000.00			1,000.00
40,000.00			40,000.00
779,000.00	-	-	779,000.00

OTHER FUNDS:

Local Fuel Tax Fund
 Secondary Road Fund
 Tipping Fee Fund
 Severance Tax Fund
 Capital Improvement Fund
 Rebuild Fund
 FAE Fund
 SSUT Fund
 PBR&B Fund

572,600.00	207,400.00	150,000.00	930,000.00
			-
325,000.00			325,000.00
			-
			-
			-
526,600.00			526,600.00
1,545,900.00		351,100.00	1,897,000.00
4,859,100.00	347,400.00	701,100.00	5,907,600.00

TOTAL RESOURCES

BUDGET SUMMARY:

	<u>Tipping Fee</u>	<u>Severance Tax</u>	<u>Debt Service</u>	<u>RRR / Sec Rd</u>	<u>Rebuild / Fed Exchange</u>	<u>TOTAL ROAD FUNDS</u>
Salaries & Wages	-	-	-	-	-	2,681,400.00
Benefits	-	-	-	-	-	1,113,100.00
Services	-	-	-	381,500.00	400,000.00	795,100.00
R&M (not including MV)	-	-	-	-	-	280,900.00
Utilities	-	-	-	-	-	64,600.00
Supplies, Software, Postage	-	-	-	-	-	20,400.00
MV Expenses	-	-	-	-	-	390,500.00
Rental	-	-	-	-	-	23,600.00
Travel / Training	-	-	-	-	-	3,500.00
Insurance	-	-	-	-	-	213,200.00
Road Paving & Materials	75,000.00	35,000.00	-	400,000.00	1,400,000.00	2,855,000.00
Debt Service	-	-	345,300.00	-	-	470,300.00
Other	-	-	-	-	-	32,800.00
	75,000.00	35,000.00	345,300.00	781,500.00	1,800,000.00	8,944,400.00

REVENUE RESOURCES

Gasoline Tax Fund:

State Gas Tax (7 cents)	1,300,000.00
Engineer's Salary Reimbursement	135,000.00
Sub-Division Inspection Fees	5,000.00
Interest Revenues	-
Sale of Scrap/Surplus/Other	10,000.00
	1,450,000.00

RRR Gasoline Tax Fund:

State 4 cent Gas Tax	200,000.00	740,000.00
Add'l Excise Tax		38,000.00
State 5 cent Gas Tax	200,000.00	360,000.00
Interest Revenue		1,000.00
Other Revenues		40,000.00
	400,000.00	1,179,000.00

OTHER FUNDS:

Local Fuel Tax Fund					930,000.00	
Secondary Road Fund				381,500.00	381,500.00	
Tipping Fee Fund	75,000.00				400,000.00	
Severance Tax Fund		35,000.00			35,000.00	
Capital Improvement Fund			59,400.00		59,400.00	
Rebuild Fund				1,400,000.00	1,400,000.00	
FAE Fund				400,000.00	400,000.00	
SSUT Fund			285,900.00		812,500.00	
PBR&B Fund					1,897,000.00	
					-	
TOTAL RESOURCES	75,000.00	35,000.00	345,300.00	781,500.00	1,800,000.00	8,944,400.00

SUMMARY Reappraisal Fund Budget - 2025-26FFY

Salaries & Wages	681,800.00
Benefits	273,700.00
Services	22,500.00
R&M (not including MV)	112,500.00
Utilities	22,000.00
Supplies, Software, Postage	202,700.00
MV Expenses	26,500.00
Rental	2,800.00
Travel / Training	5,000.00
Insurance	3,000.00
Direct Appropriations	15,000.00
Capital Outlay	60,000.00
Other	34,000.00
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Total Reappraisal Fund	1,461,500.00

Animal Adoption Center - BUDGET - 2026FY

Animal
Control
(55410)

BUDGET SUMMARY:

Salaries & Wages	172,800.00
Benefits	72,100.00
Services	39,800.00
R&M (not including MV)	2,000.00
Utilities	20,800.00
Elections	-
Supplies, Software, Postage	4,000.00
MV Expenses	14,000.00
Food Products	2,500.00
Rental	1,000.00
	-
Travel / Training	2,000.00
Insurance	5,600.00
Direct Appropriations	-
Road Paving & Materials	-
Capital Outlay	-
Debt Service (Constantine Bldg)	-
Other	3,000.00

TOTAL APPROPRIATIONS (by Fund)

339,600.00

RESOURCES:

DCAAC Fund	225,000.00
SSUT Fund	114,600.00
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	339,600.00 <hr/>

AGING / TRANSPORTATION SUMMARY- 2026FY

	RPT Fund (56205)	Aging Fund (56203)	Aging General	RPT General	Rx Drug Program (55800)	TOTALS
<u>BUDGET SUMMARY:</u>						
Salaries & Wages	399,900.00	171,500.00	6,200.00	2,500.00	79,500.00	659,600.00
Benefits	166,500.00	37,000.00	500.00	1,200.00	39,300.00	244,500.00
Services	8,000.00	1,700.00	-	-	-	9,700.00
R&M (not including MV)	3,000.00	-	-	-	-	3,000.00
Utilities	2,800.00	2,300.00	-	-	2,000.00	7,100.00
Supplies, Software, Postage	500.00	2,500.00	-	-	500.00	3,500.00
MV Expenses	96,500.00	3,200.00	-	-	500.00	100,200.00
Rental	500.00	-	-	-	500.00	1,000.00
Travel / Training	3,500.00	4,000.00	-	-	-	7,500.00
Insurance	22,500.00	7,000.00	-	-	2,000.00	31,500.00
Direct Appropriations	-	-	13,000.00	-	-	13,000.00
Capital Outlay	289,500.00	-	-	-	-	289,500.00
Other	1,300.00	100.00	-	-	1,000.00	2,400.00
	994,500.00	229,300.00	19,700.00	3,700.00	125,300.00	1,372,500.00

AGING / TRANSPORTATION SUMMARY- 2026FY

	RPT Fund (56205)	Aging Fund (56203)	Aging General	RPT General	Rx Drug Program (55800)	TOTALS
RESOURCES:						
General Fund (001)			19,700.00	3,700.00		23,400.00
SSUT Fund (005)	280,500.00	49,800.00				330,300.00
RPT Fund (125):						
RPT Grant	634,000.00					634,000.00
Contract Revenues	<u>80,000.00</u>					80,000.00
Total Revenues	714,000.00					
Aging Fund (141):						
Aging Grant		129,500.00				129,500.00
Municipal Revenues		<u>50,000.00</u>				50,000.00
Total Revenues		179,500.00				
1M Health Tax Fund (119):						
TARCOG Revenue					20,000.00	20,000.00
1M Property Tax Revenue					105,300.00	105,300.00
Total Resources Available	994,500.00	229,300.00	19,700.00	3,700.00	125,300.00	1,372,500.00

1M HEALTH TAX FUND		RX Drug
<u>Fund 119</u>		<u>Program</u>
Other Salaries & Wages	113	79,500.00
Retirement (T1)	121	10,700.00
Health/Dental Insurance	122	15,900.00
Family Health Ins Supplement (*)	122	5,000.00
Life Insurance	123	200.00
Social Security	124	6,000.00
Worker's Comp	125	1,500.00
Other Misc Supplies	219	1,000.00
Other Rentals	229	500.00
Telephone/Internet	251	1,500.00
Postage/Advertisement	252	1,500.00
General Liability Insurance	274	2,000.00
TOTALS		125,300.00
Direct Support to County Agencies	290	10,000.00
Contract Services	304	50,000.00
Transfers to Jail (Medical)		581,300.00
Total 1M Budget		766,600.00
RX Program (paid from 1M)		125,300.00
Direct Appropriations:		
Rescue Squads (52901) - 290		10,000.00
Solid Waste/Sanitation (54310) - 304		20,000.00
Mental Health Services (55201) - 304		30,000.00
Appropriations		185,300.00
Transfers to Jail		581,300.00
		766,600.00

DEBT SERVICE BUDGETS - 2026FY

Fund 321

		Series A	Series B	2021
		<u>Warrants</u>		
Principal	631	565,000.00	215,000.00	780,000.00
Interest	632	166,500.00	89,400.00	255,900.00
				<u>1,035,900.00</u>
				Jail 690,600.00
				Roads 345,300.00
Total Debt Service - 2025FY		<i>Round up to</i>		1,035,900.00
Total Outstanding Debt as of 9/30/2026:				
2021 Warrants	\$ 9,220,000.00	Payoff Dates: November 2040		\$ 12,715,000.00
				\$ (3,495,000.00)
		<u>Series A</u>	<u>Series B</u>	<u>Total 2021 Issue</u>
		7,040,000.00	5,675,000.00	12,715,000.00
2022FY		(405,000.00)	(75,000.00)	(480,000.00)
2023FY		(510,000.00)	(220,000.00)	(730,000.00)
2024FY		(530,000.00)	(215,000.00)	(745,000.00)
2025FY		(540,000.00)	(220,000.00)	(760,000.00)
2026FY		(565,000.00)	(215,000.00)	(780,000.00)
Balance at	9/30/2026	4,490,000.00	4,730,000.00	9,220,000.00
Resources:				
Capital Improvement Fund		435,000.00	375,600.00	59,400.00
SSUT Fund		285,900.00		285,900.00
Jail Court Costs Fund		315,000.00	315,000.00	
		<u>1,035,900.00</u>	<u>690,600.00</u>	<u>345,300.00</u>

Capital Improvement Fund

Jail Debt (2021 Warrants)	375,600.00
Road Debt (2021 Warrants)	59,400.00
TOTAL CIP Fund	<u>435,000.00</u>

Resources:

Capital Improvement Fund	<u>435,000.00</u>
(Oil and Gas Revenues from Alabama Trust Fund)	

Tipping Fee Fund:

Jail Reimb (garbage Pickup)	20,000.00
Water Projects	30,000.00
Road Projects / Maintenance	400,000.00
TOTAL Tipping Fee Fund	<u>450,000.00</u>

Resources:

Tipping Fee (GEK Landfill)	<u>450,000.00</u>
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SSUT BUDGETED USES:

Council on Aging Match Grant	49,800.00
Rural Public Transportation Match Grant	280,500.00
Animal Adoption Center Subsidy	114,600.00
Debt Service (Roads)	285,900.00
Road Projects	526,600.00
SRO Program	351,300.00
Add'l OT (SO/Jail)	111,300.00
Add'l Deputies (COPS Grant)	280,000.00
TOTAL SSUT	<u>2,000,000.00</u>

Local Fuel Tax Fund:

County Board of Education	200,000.00
ARC	10,000.00
Transfer to Gas Tax Fund (Roads)	930,000.00
Total Local Fuel Tax Fund	<u>1,140,000.00</u>

Resources:

3cent Local Gas Tax	1,000,000.00
2cent Local Diesel Tax	140,000.00
	<u>1,140,000.00</u>

President Harcrow notified the audience that the next meeting will be on Tuesday, October 14, 2025 and declared the meeting adjourned.

Ricky Harcrow, President

Shane Wootten, Commissioner District I

Brent Rhodes, Commissioner District II

Ron Saferite, Commissioner District III

Lester Black, Commissioner District IV