



FY 26 Budget

August 11, 2025



FY 2026 BUDGET NARRATIVE

August 2025

- With pay rate modifications being implemented in FY 24, merit increases resumed in FY 25 Budget and will continue in FY 26. Merit increase amounts for departments is the equivalent of 1.25% of total payroll;
- Continues county longevity pay incentive for the second year to be delivered during a pay period in November 2025. Employees receive a minimum of \$100 per full year of service with the county and are capped at \$1000 or 10 years of continuous service with the Elmore County Commission. New hires on their probation period in November 2025 will be ineligible to receive longevity pay in FY 26;
- Continues new Retiree Healthcare Program to incentivize long term employment with Elmore County;
- Includes resolution for one time pay out of up to 40 hours of annual time for employees in excess of 240 annual time hours;
- Accounts for potential increase in health insurance premiums (5%) which is absorbed by county rather than passed along to the employees;
- Includes anticipated 10% increase in Property, Liability and Worker Compensation Insurance due to global reinsurance market;
- Continues 25% Allocation of SSUT to the ECBOE (90%) and TCS (10%). Funds to be used for SRO support and capital projects only;
- Continues economic development allocations from Fund 001 and authorizes Chairman to execute an MOU with ECEDA for shared services;
- Continues the final phase of ARP Project Allocation Plan Projects and Costs;
- Accounts for project matches and project costs for one-time projects and large projects including material, equipment and project expenditures for 17S, QOL Projects, Public Safety communication towers, and partnerships with municipalities and the ECBOE;
- Includes funding for EMA purchase of Arc Mission Software;
- Continues reclassification of probate department employees with all payroll cost increases due to reclassifications (salary and fringe increases) beginning in FY 22 paid for by the Probate Judge through use of PJ's discretionary accounts (Estimated \$65K expense). Also includes an additional \$3/ hr. increase funded by Probate Judge through the same account to handle increases above proposed new starting pay rates due to TPP;
- Accounts for 3 elections in FY 26 cycle (special election, primary and possible run-off);
- Includes new polling pads for Probate Judge;
- Creates new GIS Tech position in the Revenue Department;
- Includes purchase of new kiosk to be placed in Tallassee for tag renewals and a new kiosk for driver's license office;
- Continues allocation of \$30,000 for law enforcement chaplain shared services with the City of Wetumpka;
- Continues the increase for additional services for jail medical and mental health services implemented in FY 25;
- Includes provisions to fund the initial design of a new county jail, renovated judicial complex to account for two (2) future Circuit Judges and construction of a new public safety administrative building;
- Includes a night shift pay increase for deputies and jailers working night shifts;

FY 2026 BUDGET NARRATIVE

August 2025

- Includes a pay increase for jailers with successful completion of correction officers jail training program.
- Adds two (2) additional part-time positions to the sheriff's department;
- Adds two (2) additional School Resource Officers and authorizes Chairman to execute a MOU with Sheriff and Board of Education;
- Continues implementation of County Rebuild Alabama Funded and Federal Aid Exchange Funded projects at \$2.8 M in total projects;
- Initiates the Enhance Elmore Plan with an estimated revenue of \$5.5M in the first year funding economic development and infrastructure projects throughout the County. ;
- Includes heavy equipment rotation for public works department and EMA. Includes two (2) additional vehicles for public safety;
- Authorizes Chief Engineer and Operations Officer to execute contract with the Deputy Chief Engineer.
- Authorizes transfer of operations and employees of dispatch from the sheriff's department to the E-911 board;
- Includes a new pay rate for the Board of Registrars in accordance with state legislation.
- Continues outside agency requests at FY 25 levels with continuation of grant administration funds (\$35K).
 - Accounts for a \$114K allocation support of Public Safety functions related to the Elmore County Firefighters Association (to cover annual worker's compensation and reporting software costs) and various haz mat equipment/ material costs;
- Includes operational expenses to continue the COVID WIFI Hotspots through FY 26; ★
- Continues waiver of online fees and credit card processing fees for citizens to continue to encourage the use of online services;
- Provides \$45K in Opioid Settlement Funds to partner with the Autauga County Commission and Carastar to provide a Mobile Crisis Intervention Team for Autauga and Elmore Counties;



Budget Summary

Elmore County Commission
FY 2026 Budget

BUDGET SUMMARY

		Revenues	Operating Transfers In	Expenditures	Operating Transfers Out	Surplus (Deficit)
General Funds						
001	General Funds	18,526,328	4,139,535	22,623,363	42,500	-
002	Special Sales Tax	5,444,519		-	5,444,519	-
004	Lodgings Tax Fund	3,830,418		876,125	2,954,293	-
Special Revenue Funds						
005	West Elmore Sewer Group Project	4,127,572	-	4,127,572	-	-
029	Pistol Permit Lost Revenue Fund	250,460		250,460		-
031	Opioid Settlement Fund	251,200		251,200	-	-
040	Enhance Elmore	7,356,825		4,841,825	2,515,000	-
111	Gasoline Tax Fund	10,084,733	3,115,226	13,199,959		-
112	Public Bldgs Road and Bridge	5,028,279	1,413,876	5,942,155	500,000	-
113	Public Highway & Traffic	300,000			300,000	-
116	Capital Improvements	490,000			490,000	-
117	RRR Gas Tax	1,300,000	500,000		1,800,000	-
118	Secondary Rd/Petro Inspec Fee	500,000			500,000	-
119	Severed Material Sev Tax	125,000			125,000	-
120	Reappraisal Fund	1,425,394		1,425,394		-
121	Environmental Fee	300,000			300,000	-
165	Domestic Violence	137,250		137,250		-
169	Sheriff's Fund	72,900		72,900		-
220	County Rebuild Alabama Fund	2,466,262	-	2,466,262	-	-
221	Federal Aid Exchange Fund - Rebuild	400,500	-	400,500	-	-
230	Sheriff's Federal Forfeitures	35,150		35,150		-
235	General Obligation Debt	1,000,000	6,251,086	5,837,210	1,413,876	-
298	ARPA Revenue Reduction Fund	673,347	-	673,347	-	-
299	Coronavirus Rescue Act Fund	1,853,342	-	1,853,342	-	-
300	Debt Service	145,824	990,000	1,135,824		-
722	Archivist	65,125		40,590	24,535	-
723	Law Enforcement Fund	137,198		137,198		-
		66,327,626	16,409,723	66,327,626	16,409,723	-
Balanced Budget		-		-		



Budget Details



Elmore County Commission

FY 2026 Budget

001 - General Fund

0000 - General

Revenues

	Revenues	FY 2026 <u>Budget</u>
001-41110-0000	Ad Valorem Taxes	7,000,000.00
001-41112-0000	Motor Vehicle Ad Valorem	1,080,000.00
001-41117-0000	Tax Assessor and Collector Salaries	140,000.00
001-41230-0000	County Beer Tax	101,000.00
001-41270-0000	County Wine Tax	5,500.00
001-41290-0000	Cable Franchise Fee	290,000.00
001-41311-0000	Mortgage Filing Taxes	380,000.00
001-41312-0000	Deed Filing Tax	150,000.00
001-43100-0000	Business Privilege Licenses	65,000.00
001-43300-0000	Pistol Permits	6,500.00
001-43800-0000	Manufactured Home Registration	20,000.00
001-43802-0000	License Inspect Fees	6,000.00
001-44112-0000	ABC Board Licenses	130,000.00
001-44113-0000	ABC Tax	30,000.00
001-44114-0000	ABC Store Profits	-
001-44120-0000	State Beer Tax	120,000.00
001-44130-0000	Business Priv/Financial Inst	235,134.00
001-44140-0000	State Sales Tax	10,000.00
001-44145-0000	Simplified Sellers Use Tax	3,000,000.00
001-44150-0000	Business Privilege/Shares Tax	25,750.00
001-44160-0000	Transportation Network Company Assessment Fee	25,000.00
001-44165-0000	Business Formation Fee (Act 2020-73)	60,000.00
001-44185-0000	MV Interlock Devices	1,000.00
001-44203-0000	Worthless Checks Prosecuted	5,000.00
001-44240-0000	Board of Registrars	35,000.00
001-44250-0000	Emergency Management	-
001-44260-0000	Emergency Management - Non Federal	17,000.00
001-44300-0000	State Grants Public Safety	150,000.00
001-44360-0000	Revenue from Other Agencies	
001-44701-0000	EMA Federal Grants	85,000.00
001-44727-0000	DEA Overtime Reimbursement	20,000.00
001-44750-0000	HIDTA	30,000.00
001-44800-0000	Fed Pmts in Lieu of Taxes	3,900.00
001-44903-0000	BOE Reimbursement for School Resource Officer	426,025.31
001-45110-0000	Court Fees of the Circuit Court	90,000.00
001-45115-0000	Addtl Court Fees/Circuit Court	125,000.00
001-45120-0000	Jail Booking Fees	15,000.00
001-45210-0000	Judge of Probate Fees & Comm	400,000.00
001-45235-0000	Revenue Commissions Fees	200,000.00
001-45610-0000	Transportation Network Company Assessment Fee	450.00
001-45682-0000	Commission on Jail Phones	234,000.00
001-45822-0000	Charges for Housing of City Inmates	250,000.00
001-46500-0000	Bond Forfeitures	2,500.00
001-47000-0000	Miscellaneous Revenues	100,000.00
001-47100-0000	Interest Revenue	9,000.00
001-47210-0000	Rental of Buildings and Land	7,725.00
001-47700-0000	Donations	125,000.00
001-47750-0000	Donation from BOE	-
001-47800-0000	Refund of GL/Work Comp ACCA	70,000.00
001-47820-0000	Supernumerary Sheriff	6,500.00
001-47910-0000	Forever Wild Land Trust Payments	10,000.00
001-47923-0000	Misc. Reimbursement - Sheriff Dept	
001-61004-0000	OP trans in from 004	1,100,000.00
001-61123-0000	OP trans in from 002	3,000,000.00
001-61140-0000	OP trans in from 040	15,000.00
001-61722-0000	OP trans in from 722	24,535.36
Applied to Reserves		<u>2,128,343.71</u>
Total Revenues		<u>21,565,863.38</u>

Elmore County Commission
FY 2026 Budget

Expenses

1100 - County Commission

Expenses

FY 2026

Budget

001-50110-1100	Legislated Expense Allowance	52,800.00
001-50111-1100	Officials Salaries	110,812.52
001-50113-1100	Other Salaries and Wages	671,658.02
001-50116-1100	Overtime Pay	5,000.00
001-50121-1100	Retirement Contributions	44,238.06
001-50122-1100	Health Insurance	161,855.04
001-50123-1100	Life Insurance	1,069.20
001-50124-1100	Social Security	64,280.69
001-50126-1100	Unemployment Insurance	5.00
001-50170-1100	Training/Educational Services	7,500.00
001-50171-1100	Dues	16,000.00
001-50211-1100	Office Supplies	15,000.00
001-50219-1100	Other Miscellaneous Supplies	5,000.00
001-50223-1100	Copier Lease & Maintenance	12,000.00
001-50230-1100	Software Maintenance	500.00
001-50246-1100	Internet Service	2,700.00
001-50251-1100	Telephone	2,000.00
001-50252-1100	Postage	5,500.00
001-50253-1100	Advertising	6,000.00
001-50262-1100	Mileage for Use of Personal Vehicles	7,000.00
001-50263-1100	Airfare	6,000.00
001-50264-1100	Lodging and Meals	22,000.00
001-50265-1100	Meeting and Conference Fees	7,500.00
001-50269-1100	Other Travel Expenditures	2,000.00
001-50273-1100	Surety Bonds	5,500.00
001-50303-1100	Legal Fees	5,000.00
001-50420-1100	Professional Services	100,000.00
001-50498-1100	Furniture/Equipment \$500 4999	7,500.00
001-50499-1100	Other Miscellaneous Expenditures	1,500.00
001-50541-1100	Equipment & Furniture	5,000.00
Total Expenses		1,352,918.53

1101 - County Administration

Expenses

FY 2026

Budget

001-50124-1101	Social Security - Longevity	11,475.00
001-50125-1101	Workers Compensation	185,000.00
001-50126-1101	Unemployment Insurance	5,000.00
001-50128-1101	Retiree Health Insurance	65,000.00
001-50129-1101	Longevity Payout	150,000.00
001-50171-1101	Dues	2,000.00
001-50251-1101	Telephone	564.24
001-50264-1101	Lodging and Meals	896.22
001-50291-1101	DF District 1	20,000.00
001-50292-1101	DF District 2	20,000.00
001-50293-1101	DF District 3	20,000.00
001-50294-1101	DF District 4	20,000.00
001-50295-1101	DF District 5	20,000.00
001-50303-1101	Legal Fees	60,000.00
001-50420-1101	Professional Services	30,000.00
001-50480-1101	Contingency	1,000,000.00
Total Expenses		1,609,935.46

Elmore County Commission
FY 2026 Budget

1102 - Economic Development Authority

Expenses

FY 2026

Budget

001-50113-1102	Other Salaries and Wages	210,080.00
001-50116-1102	Overtime Pay	
001-50121-1102	Retirement Contributions	14,075.36
001-50122-1102	Health Insurance	23,470.80
001-50123-1102	Life Insurance	198.00
001-50124-1102	Social Security	16,315.25
001-50290-1102	Direct Support to County Agency	305,000.00
Total Expenses		569,139.41

1103 - Information Technology

Expenses

001-50113-1103	Other Salaries and Wages	226,037.65
001-50116-1103	Overtime Pay	3,000.00
001-50121-1103	Retirement Contributions	12,532.99
001-50122-1103	Health Insurance	37,930.80
001-50123-1103	Life Insurance	264.00
001-50124-1103	Social Security	17,521.39
001-50163-1103	Managed Service Assistance	84,500.00
001-50170-1103	Training/Educational Services	15,000.00
001-50171-1103	Dues	1,000.00
001-50211-1103	Office Supplies	6,400.00
001-50230-1103	Software Maintenance	380,000.00
001-20251-1103	Telephone	1,900.00
001-50262-1103	Mileage for Use of Personal Vehicles	4,000.00
001-50263-1103	Airfare	
001-50264-1103	Lodging and Meals	6,000.00
001-50265-1103	Meeting and Conference Fees	2,000.00
001-50269-1103	Other Travel Expenditures	1,000.00
001-50420-1103	Professional Services	23,000.00
001-50498-1103	Furniture/Equipment \$500 4999	160,000.00
001-50499-1103	Other Miscellaneous Expenditures	8,000.00
001-50541-1103	Equipment & Furniture	95,000.00
Total Expenses		1,085,086.83

1105 - Broadband Capital

Expenses

FY 2026

Budget

001-50299-1105	Broadband Capital Expenditures	50,000.00
Total Expenses		50,000.00

1260 - District Attorney

Expenses

FY 2026

Budget

001-50112-1260	Officials Expense Allowance	-
001-50124-1260	Social Security	-
001-50251-1260	Telephone	3,900.00
001-50290-1260	Direct Support to County Agency	88,272.20
Total Expenses		92,172.20

Elmore County Commission
FY 2026 Budget

1280 - Court Reporters

Expenses

		FY 2026 Budget
001-50112-1280	Officials Expense Allowance	16,000.00
001-50113-1280	Other Salaries and Wages	-
001-50121-1280	Retirement Contributions	1,037.60
001-50124-1280	Social Security	1,224.00
Total Expenses		18,261.60

1300 - Probate Judge

Expenses

		FY 2026 Budget
001-50111-1300	Officials Salaries	120,000.00
001-50113-1300	Other Salaries and Wages	438,667.60
001-50115-1300	Temporary & Part Time Salaries	36,192.00
001-50116-1300	Overtime Pay	2,500.00
001-50121-1300	Retirement Contributions	29,267.59
001-50122-1300	Health Insurance	99,060.00
001-50123-1300	Life Insurance	660.00
001-50124-1300	Social Security	45,698.01
001-50160-1300	Printing and Bookbinding	6,000.00
001-50163-1300	Computer IT Services	30,000.00
001-50170-1300	Training/Educational Services	2,000.00
001-50171-1300	Dues	2,250.00
001-50207-1300	Safety Supplies	500.00
001-50211-1300	Office Supplies	10,000.00
001-50223-1300	Copier Lease & Maintenance	20,000.00
001-50230-1300	Software Maintenance	30,000.00
001-50233-1300	R&M Office Equipment	-
001-50246-1300	Internet Service	3,500.00
001-50251-1300	Telephone	1,200.00
001-50252-1300	Postage	3,000.00
001-50253-1300	Advertising	2,500.00
001-50262-1300	Mileage for Use of Personal Vehicles	2,500.00
001-50264-1300	Lodging and Meals	7,500.00
001-50265-1300	Meeting and Conference Fees	10,000.00
001-50269-1300	Other Travel Expenditures	-
001-50273-1300	Surety Bonds	4,000.00
001-50273-1300	Probate Judge Liability Insurance	2,500.00
001-50303-1300	Legal Fees	-
001-50420-1300	Professional Services	2,500.00
001-50498-1300	Furniture/Equipment \$500 4999	6,500.00
001-50541-1300	Equipment & Furniture	15,000.00
001-50550-1300	Motor Vehicles	-
Total Expenses		933,495.20

Elmore County Commission**FY 2026 Budget****1310 - Tag****Expenses**

		FY 2026 Budget
001-50113-1310	Other Salaries and Wages	549,334.24
001-50116-1310	Overtime Pay	2,000.00
001-50121-1310	Retirement Contributions	33,560.32
001-50122-1310	Health Insurance	144,798.00
001-50123-1310	Life Insurance	990.00
001-50124-1310	Social Security	42,177.08
001-50170-1310	Training/Educational Services	2,000.00
001-50211-1310	Office Supplies	5,000.00
001-50219-1310	Other Miscellaneous Supplies	1,000.00
001-50221-1310	Buildings and Land Rental	10,200.00
001-50223-1310	Copier Lease & Maintenance	15,000.00
001-50230-1310	Software Maintenance	-
001-50246-1310	Internet Service	12,000.00
001-50251-1310	Telephone	1,600.00
001-50252-1310	Postage	40,000.00
001-50253-1310	Advertising	1,000.00
001-50262-1310	Mileage for Use of Personal Vehicles	500.00
001-50264-1310	Lodging and Meals	1,000.00
001-50265-1310	Meeting and Conference Fees	1,000.00
001-50273-1310	Surety Bonds	50.00
001-50420-1310	Professional Services	25,000.00
001-50498-1310	Furniture/Equipment \$500 4999	15,000.00
Total Expenses		903,209.64

1600 - Revenue Commission**Expenses**

		FY 2026 Budget
001-50111-1600	Officials Salaries	120,000.00
001-50113-1600	Other Salaries and Wages	166,816.26
001-50116-1600	Overtime Pay	-
001-50119-1600	Supernumerary Salaries	55,446.82
001-50121-1600	Retirement Contributions	19,263.54
001-50122-1600	Health Insurance	52,440.00
001-50123-1600	Life Insurance	330.00
001-50124-1600	Social Security	21,941.44
001-50170-1600	Training/Educational Services	1,000.00
001-50211-1600	Office Supplies	35,000.00
001-50230-1600	Software Maintenance	120.00
001-50240-1600	R&M GIS Software	
001-50246-1600	Internet Service	
001-50251-1600	Telephone	
001-50252-1600	Postage	65,000.00
001-50262-1600	Mileage for Use of Personal Vehicles	1,000.00
001-50264-1600	Lodging and Meals	3,000.00
001-50273-1600	Surety Bonds	2,450.00
001-50420-1600	Professional Services	30,000.00
001-50498-1600	Furniture/Equipment \$500 4999	3,000.00
001-50499-1600	Other Miscellaneous Expenditures	3,500.00
Total Expenses		580,308.06

Elmore County Commission**FY 2026 Budget****1910 - Election****Expenses**

		FY 2026 Budget
001-50113-1910	Other Salaries and Wages	65,867.52
001-50115-1910	Temporary & Part Time Salaries	4,000.00
001-50116-1910	Overtime Pay	2,500.00
001-50121-1910	Retirement Contributions	3,780.72
001-50122-1910	Health Insurance	7,807.20
001-50123-1910	Life Insurance	66.00
001-50124-1910	Social Security	5,536.12
001-50170-1910	Training/Educational Services	2,300.00
001-50171-1910	Dues	200.00
001-50175-1910	Election Workers Fees	100,993.35
001-50209-1910	Election Supplies	144,933.00
001-50211-1910	Office Supplies	2,000.00
001-50212-1910	Fuels and Lubricants	500.00
001-50219-1910	Other Miscellaneous Supplies	1,500.00
001-50220-1910	Voting Machine Rental	20,250.00
001-50221-1910	Buildings and Land Rental	18,000.00
001-50223-1910	Copier Lease & Maintenance	6,858.79
001-50237-1910	R&M Voting Equipment	25,000.00
001-50252-1910	Postage	250.00
001-50253-1910	Advertising	28,930.00
001-50262-1910	Mileage for Use of Personal Vehicles	500.00
001-50263-1910	Airfare	1,000.00
001-50264-1910	Lodging and Meals	2,000.00
001-50265-1910	Meeting and Conference Fees	1,500.00
001-50269-1910	Other Travel Expenditures	500.00
001-50420-1910	Professional Services	25,675.00
001-50499-1910	Other Miscellaneous Expenditures	21,000.00
001-50498-1910	Furniture/Equipment \$500 4999	30,000.00
Total Expenses		523,447.70

1915 - Absentee Election Manager**Expenses**

001-50113-1915	Other Salaries and Wages	26,575.00
001-50124-1915	Social Security	2,032.99
001-50209-1915	Election Supplies	900.00
001-50211-1915	Office Supplies	
001-50219-1915	Other Miscellaneous Supplies	
Total Expenses		29,507.99

Elmore County Commission**FY 2026 Budget****1920 - Board of Registrars**

Expenses		FY 2026 Budget
001-50113-1920	Other Salaries and Wages	74,613.00
001-50124-1920	Social Security	4,935.40
001-50171-1920	Dues	105.00
001-50211-1920	Office Supplies	500.00
001-50219-1920	Other Miscellaneous Supplies	
001-50223-1920	Copier Lease & Maintenance	430.00
001-50233-1920	R&M Office Equipment	
001-50246-1920	Internet Service	2,700.00
001-50251-1920	Telephone	335.00
001-50252-1920	Postage	6,000.00
001-50253-1920	Advertising	750.00
001-50262-1920	Mileage for Use of Personal Vehicles	
001-50264-1920	Lodging and Meals	1,200.00
001-50265-1920	Meeting and Conference Fees	600.00
001-50420-1920	Professional Services	10,200.00
001-50498-1920	Furniture/Equipment \$500 4999	500.00
Total Expenses		102,868.40

1930 - Board of Equalization

Expenses		FY 2026 Budget
001-50113-1930	Other Salaries and Wages	1,000.00
001-50124-1930	Social Security	76.50
001-50211-1930	Office Supplies	
Total Expenses		1,076.50

1940 - Veteran's Service Office

Expenses		FY 2026 Budget
001-50246-1940	Internet Service	
001-50251-1940	Telephone	375.00
Total Expenses		375.00

1965-Grant Writing

Expenses		FY 2026 Budget
001-50171-1965	Dues	-
001-50420-1965	Professional Services	35,000.00
Total Expenses		35,000.00

1966 - Soil and Water Conservation

Expenses		FY 2026 Budget
001-50290-1966	Direct Support to County Agency	6,000.00
Total Expenses		6,000.00

Elmore County Commission**FY 2026 Budget****2001 - Domestic Violence****Expenses**

		FY 2026 Budget
001-50106-2100	Special Operations Unit Pay/Shift Diff	2,080.00
001-50113-2001	Other Salaries and Wages	228,654.40
001-50116-2001	Overtime Pay	7,500.00
001-50121-2001	Retirement Contributions	17,724.64
001-50122-2001	Health Insurance	38,224.80
001-50123-2001	Life Insurance	264.00
001-50124-2001	Social Security	18,224.92
001-50290-2001	Direct Support to County Agency	17,250.00
Total Expenses		329,922.76

2100 - Sheriff's Office**Expenses**

		FY 2026 Budget
001-50104-2100	Shift Differential	31,200.00
001-50106-2100	Special Operations Unit Pay/Shift Diff	22,048.00
001-50111-2100	Officials Salaries	150,000.00
001-50113-2100	Other Salaries and Wages	3,472,671.17
001-50115-2100	Temporary & Part Time Salaries	78,000.00
001-50116-2100	Overtime Pay	125,000.00
001-50121-2100	Retirement Contributions	245,967.76
001-50122-2100	Health Insurance	624,589.92
001-50123-2100	Life Insurance	4,290.00
001-50124-2100	Social Security	298,423.93
001-50161-2100	Wrecker/Towing Service	1,000.00
001-50163-2100	Computer IT Services	37,500.00
001-50171-2100	Dues	7,500.00
001-50203-2100	Uniforms, Clothing, and Footwear	56,600.00
001-50211-2100	Office Supplies	12,500.00
001-50219-2100	Other Miscellaneous Supplies	2,500.00
001-50223-2100	Copier Lease & Maintenance	15,000.00
001-50236-2100	R&M Communication Equipment	30,000.00
001-50246-2100	Internet Service	8,000.00
001-50251-2100	Telephone	130,000.00
001-50252-2100	Postage	3,000.00
001-50253-2100	Advertising	300.00
001-50273-2100	Surety Bonds	515.00
001-50290-2100	Direct Support - Wetumpka	30,000.00
001-50420-2100	Professional Services	4,000.00
001-50498-2100	Furniture/Equipment \$500 4999	88,689.00
001-50541-2100	Equipment & Furniture	15,000.00
001-50550-2100	Motor Vehicles	401,332.00
Total Expenses		5,895,626.78

2101- BOE SRO**Expenses**

		FY 2026 Budget
001-50115-2101	Temporary & Part Time Salaries	474,900.00
001-50124-2101	Social Security	36,329.90
Total Expenses		511,229.90

Elmore County Commission
FY 2026 Budget

2140 - Courthouse Security

Expenses

		FY 2026 Budget
001-50113-2140	Other Salaries and Wages	
001-50115-2140	Temporary & Part Time Salaries	87,360.00
001-50116-2140	Overtime Pay	
001-50121-2140	Retirement Contributions	
001-50122-2140	Health Insurance	
001-50123-2140	Life Insurance	
001-50124-2140	Social Security	6,683.04
		-
Total Expenses		94,043.04

2155 - DEA-Assigned from SO

Expenses

		FY 2026 Budget
001-50113-2155	Other Salaries and Wages	70,345.60
001-50116-2155	Overtime Pay	25,000.00
001-50121-2155	Retirement Contributions	7,093.71
001-50122-2155	Health Insurance	14,509.20
001-50123-2155	Life Insurance	66.00
001-50124-2155	Social Security	7,293.94
Total Expenses		124,308.45

2175 - Drug Task Force

Expenses

		FY 2026 Budget
001-50104-2175	Shift Differential	-
001-50106-2175	Special Operations Unit Pay	-
001-50113-2175	Other Salaries and Wages	386,617.66
001-50116-2175	Overtime Pay	60,000.00
001-50121-2175	Retirement Contributions	30,455.29
001-50122-2175	Health Insurance	75,050.40
001-50123-2175	Life Insurance	462.00
001-50124-2175	Social Security	34,166.25
001-50211-2175	Office Supplies	5,000.00
001-50212-2175	Fuels and Lubricants	35,000.00
001-50219-2175	Other Miscellaneous Supplies	3,000.00
001-50223-2175	Copier Lease & Maintenance	3,600.00
001-50234-2175	R&M Motor Vehicles	2,000.00
001-50245-2175	Security Systems	500.00
001-50246-2175	Internet Service	7,798.32
001-50409-2175	Subscriptions	2,500.00
001-50498-2175	Furniture/Equipment \$500 4999	1,000.00
001-50499-2175	Other Miscellaneous Expenditures	5,000.00
001-50541-2175	Equipment & Furniture	15,000.00
001-50550-2175	Motor Vehicles	-
Total Expenses		667,149.92

Elmore County Commission**FY 2026 Budget****2200 - Jail****Expenses****FY 2026****Budget**

001-50104-2200	Shift Differential	29,120.00
001-50105-2200	Hazardous Duty Pay	
001-50113-2200	Other Salaries and Wages	1,841,222.85
001-50115-2200	Temporary & Part Time Salaries	43,680.00
001-50116-2200	Overtime Pay	80,000.00
001-50121-2200	Retirement Contributions	112,890.71
001-50122-2200	Health Insurance	407,515.20
001-50123-2200	Life Insurance	3,036.00
001-50124-2200	Social Security	152,542.70
001-50158-2200	Medical & Dental Services for Inmates	650,000.00
001-50203-2200	Uniforms, Clothing, and Footwear	20,000.00
001-50211-2200	Office Supplies	10,000.00
001-50214-2200	Small Tools and Minor Equipment	1,000.00
001-50216-2200	Cleaning and Janitorial Supplies	60,000.00
001-50219-2200	Other Miscellaneous Supplies	45,000.00
001-50223-2200	Copier Lease & Maintenance	12,000.00
001-50246-2200	Internet Service	8,000.00
001-50251-2200	Telephone	30,000.00
001-50267-2200	Law Enforcement Training	2,500.00
001-50498-2200	Furniture/Equipment \$500 4999	10,000.00
001-50541-2200	Equipment & Furniture	25,000.00
001-50550-2200	Motor Vehicles	

Total Expenses**3,543,507.46**

Elmore County Commission
FY 2026 Budget

2300 - Emergency Management

Expenses		FY 2026 Budget
001-50113-2300	Other Salaries and Wages	236,820.00
001-50116-2300	Overtime Pay	35,000.00
001-50121-2300	Retirement Contributions	14,933.22
001-50122-2300	Health Insurance	58,036.80
001-50123-2300	Life Insurance	264.00
001-50124-2300	Social Security	20,794.23
001-50170-2300	Training/Educational Services	6,000.00
001-50171-2300	Dues	1,600.00
001-50203-2300	Uniforms, Clothing, and Footwear	1,500.00
001-50211-2300	Office Supplies	10,000.00
001-50212-2300	Fuel and Lubricants	-
001-50215-2300	Tires and Tubes	2,500.00
001-50219-2300	Other Miscellaneous Supplies	2,500.00
001-50223-2300	Copier Lease & Maintenance	4,000.00
001-50234-2300	R&M Motor Vehicles	7,000.00
001-50239-2300	Other Repairs and Maintenance	30,000.00
001-50241-2300	Electricity	2,500.00
001-50246-2300	Internet Service	10,000.00
001-50250-2300	Communications	1,500.00
001-50251-2300	Telephone	12,000.00
001-50252-2300	Postage	800.00
001-50253-2300	Advertising	500.00
001-50257-2300	Weather Radar	1,200.00
001-50262-2300	Mileage for Use of Personal Vehicles	500.00
001-50263-2300	Airfare	5,000.00
001-50264-2300	Lodging and Meals	9,000.00
001-50265-2300	Meeting and Conference Fees	4,000.00
001-50266-2300	Gasoline for County Vehicles	8,000.00
001-50269-2300	Other Travel Expenditures	1,000.00
001-50273-2300	Surety Bonds	160.00
001-50420-2300	Professional Services	60,000.00
001-50480-2300	Contingency	7,500.00
001-50498-2300	Furniture/Equipment \$500 4999	15,000.00
001-50541-2300	Equipment & Furniture	55,000.00
001-50550-2300	Motor Vehicles	70,000.00
Total Expenses		694,608.25

2301 - EMA Grants

Expenses		FY 2026 Budget
001-50211-2301	Office Supplies	100.00
001-50498-2301	Furniture/Equipment \$500 4999	200,000.00
001-50541-2301	Equipment & Furniture	-
Total Expenses		200,100.00

Elmore County Commission**FY 2026 Budget****2400 - Coroner**

Expenses		FY 2026 Budget
001-50111-2400	Officials Salaries	17,900.00
001-50112-2400	Officials Expense Allowance	-
001-50121-2400	Retirement Contributions	605.80
001-50122-2400	Health Insurance	163.20
001-50123-2400	Life Insurance	132.00
001-50124-2400	Social Security	719.71
001-50163-2400	Computer IT Services	2,480.00
001-50171-2400	Dues	600.00
001-50219-2400	Other Miscellaneous Supplies	6,000.00
001-50246-2400	Internet Service	2,400.00
001-50251-2400	Telephone	650.00
001-50262-2400	Mileage for Use of Personal Vehicles	6,500.00
001-50264-2400	Lodging and Meals	2,500.00
001-50265-2400	Meeting and Conference Fees	2,500.00
001-50273-2400	Surety Bonds	600.00
001-50420-2400	Professional Services	17,100.00
Total Expenses		60,850.71

2500 - Elmore County Partnership for Children SOAR Program

Expenses		FY 2026 Budget
001-50290-2500	Direct Support to County Agency	7,500.00
Total Expenses		7,500.00

2550 - Child Protect (Butterfly Bridge)

Expenses		FY 2026 Budget
001-50290-2550	Direct Support to County Agency	7,500.00
Total Expenses		7,500.00

2600 - Juvenile Probation

Expenses		FY 2026 Budget
001-50251-2600	Telephone	15,371.04
001-50290-2600	Direct Support to County Agency	162,048.00
001-50404-2600	Housing and Feeding of Juveniles	75,000.00
Total Expenses		252,419.04

2700 - Fire Dept/Hazmat

Expenses		FY 2026 Budget
001-50212-2700	Fuels and Lubricants	500.00
001-50215-2700	Tires and Tubes	1,000.00
001-50219-2700	Other Miscellaneous Supplies	3,000.00
001-50239-2700	Other Repairs and Maintenance	4,500.00
001-50290-2700	Direct Support to County Agency	105,000.00
Total Expenses		114,000.00

Elmore County Commission**FY 2026 Budget****2900 - E911****Expenses**

		FY 2026 Budget
001-50290-2900	Direct Support to County Agency	650,000.00

3100 - Public Works Special Projects**Expenses**

001-50113-3100	Other Salaries and Wages	178,799.40
001-50116-3100	Overtime Pay	25,000.00
001-50121-3100	Retirement Contributions	11,270.11
001-50122-3100	Health Insurance	37,930.80
001-50123-3100	Life Insurance	264.00
001-50124-3100	Social Security	15,590.65
001-50127-3100	Retiree Health Insurance	15,084.00
001-50212-3100	Fuels and Lubricants	
001-50213-3100	Road Building Materials and Supplies	150,000.00
001-50238-3100	Repairs/Maint of Roads & Bridges	
001-50243-3100	Water and Sewage	
001-50246-3100	Internet Service	
001-50541-3100	Equipment & Furniture	
001-50550-3100	Motor Vehicles	
001-50561-3100	Direct Purchase Price of Construction Equipment	
001-50611-3100	Principal Debt Payment	
001-50630-3100	Interest on Debt Payment	

Total Expenses		433,938.96
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5000 - Public Safety Special Projects**Expenses**

		FY 2026 Budget
001-50290-5000	Direct Support to County Agency	70,000.00

Total Expenses		70,000.00
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5100 - Health Department**Expenses**

		FY 2026 Budget
001-50231-5100	Repairs and Maintenance of Buildings	
001-50251-5100	Telephone	7,620.00
001-50290-5100	Direct Support to County Agency	
001-50304-5100	Contract Services, Garbage, Pest Control	585.00

Total Expenses		8,205.00
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5200 - Mgm Area Mental Health Authority (CaraStar)**Expenses**

		FY 2026 Budget
001-50246-5200	Internet Service	
001-50251-5200	Telephone	
001-50290-5200	Direct Support to County Agency	2,500.00

Total Expenses		2,500.00
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Elmore County Commission**FY 2026 Budget****5400 - Animal Shelter****Expenses**

001-50290-5400 Direct Support to County Agency
Total Expenses

**FY 2026
Budget**

40,000.00
40,000.00

5401 - Animal Control**Expenses**

001-50105-5401 Hazardous Duty Pay
001-50113-5401 Other Salaries and Wages
001-50116-5401 Overtime Pay
001-50121-5401 Retirement Contributions
001-50122-5401 Health Insurance
001-50123-5401 Life Insurance
001-50124-5401 Social Security
001-50420-1100 Professional Services

40,540.50
500.00
2,269.54
7,807.20
66.00
3,139.60
-

Total Expenses

54,322.84

6230 - Retired Senior Volunteer Prgm**Expenses**

001-50290-6230 Direct Support to County Agency
Total Expenses

**FY 2026
Budget**

1,000.00
1,000.00

6270 - Central AL Aging Consortium**Expenses**

001-50171-6270 Dues
Total Expenses

**FY 2026
Budget**

32,588.00
32,588.00

6300 - Indigent Services**Expenses**

001-50177-6300 Burial of Indigents
Total Expenses

**FY 2026
Budget**

500.00
500.00

6600 - Department of Human Resources**Expenses**

001-50290-6600 Direct Support to County Agency
Total Expenses

FY 2026

3,000.00
3,000.00

6900- Liberty Learning Foundation**Expenses**

001-50290-6900 Direct Support to County Agency
Total Expenses

**FY 2026
Budget**

5,000.00
5,000.00

6901 - People That Care/Hillside**Expenses**

001-50241-6901 Electricity
Total Expenses

**FY 2026
Budget**

4,000.00
4,000.00

Elmore County Commission
FY 2026 Budget

6902- Family Resource Center
Expenses

001-50290-6902 Direct Support to County Agency
Total Expenses

FY 2026
Budget

25,000.00
25,000.00

6903 - Family Sunshine Center
Expenses

001-50290-6903 Direct Support to County Agency
Total Expenses

FY 2026
Budget

15,000.00
15,000.00

6906 - Court Appointed Special Advocate (CASA)
Expenses

001-50290-6906 Direct Support to County Agency
Total Expenses

FY 2026
Budget

5,000.00
5,000.00

7100 - Libraries
Expenses

001-50290-7100 Direct Support to County Agency
Total Expenses

FY 2026
Budget

5,000.00
5,000.00

7200 - Parks and Recreation(Crenshaw)
Expenses

001-50113-7200 Other Salaries and Wages
001-50115-7200 Temporary & Part Time Salaries
001-50124-7200 Social Security
001-50219-7200 Other Miscellaneous Supplies
001-50304-7200 Contract Services, Garbage, Pest Control
001-50498-7200 Furniture/Equipment \$500 4999
Total Expenses

FY 2026
Budget

-
11,500.00
879.75

12,379.75

8100 - Board of Education
Expenses

001-50252-8100 Postage
001-50290-8100 Direct Support to County Agency
Total Expenses

FY 2026
Budget

800,000.00
800,000.00

Elmore County Commission
FY 2026 Budget

8200 - Extension Service

		FY 2026 Budget
Expenses		
001-50290-8200	Direct Support to County Agency	60,000.00
001-50304-8200	Contract Services, Garbage, Pest Control	360.00
001-50420-8200	Professional Services	-
Total Expenses		60,360.00
001-62122-0000	OP trans out to 235	42,500.00
001-62128-0000	OP trans out to 300	
Total Transfers Out		42,500.00



Elmore County Commission
FY 2026 Budget

002 - Special Sales Tax Fund

Revenues		FY 2026 Budget
002-41210-0000	County Sales Tax Unreserved	1,780,000.00
002-41211-0000	County Sales Tax Reserved	-
002-47100-0000	Interest Revenue	15,000.00
Applied to Reserves		3,649,518.87
Total Revenues		5,444,518.87

Expenses		FY 2026 Budget
002-50420-1100	Professional Services	-
002-50238-1100	Prattville Joint Projects	-
002-50490-1100	Direct Support to County Agency	-
002-50499-1100	Other Miscellaneous Expenditures	-

Total Expenses		-
		-
		-
002-62110-0000	OP trans out to 001	3,000,000.00
002-62121-0000	OP trans out to 111	590,226.00
002-62122-0000	OP trans out to 235	1,854,292.87
002-62123-0000	OP trans out to 112	-
Total Transfers Out		5,444,518.87



Elmore County Commission**FY 2026 Budget****004 - Elmore County Lodgings Fund****Revenues****FY 2026
Budget**

004-41318-0000	Lodgings Tax	1,400,000.00
004-41319-0000	Room Charges	172,625.00
004-47100-0000	Interest Income	3,500.00
Applied to Reserves		2,254,292.87
Total Revenues		3,830,417.87

Expenses**FY 2026
Budget**

004-50238-1100	Projects	250,000.00
004-50290-1101	Direct Support to County Agency	260,625.00
004-50350-1101	Lodgings Tax Share - Prattville	300,000.00
004-50351-1101	Lodgings Tax Share - Millbrook	7,500.00
004-50352-1101	Lodgings Tax Share - Tallassee	-
004-50353-1101	Lodgings Tax Share - Wetumpka	-
004-50399-1101	Avenu Administration Fees	50,000.00
004-50420-1101	Professional Services	8,000.00
004-62110-0000	OP trans out to 001	1,100,000.00
004-62122-0000	OP trans out to 235	1,854,292.87
Total Expenses		3,830,417.87

West Elmore Sewer Group Project (005)



Elmore County Commission

FY 2026 Budget

005 - West Elmore Sewer Group Project

Revenues

		FY 2026 Budget
005-44905-0000	Project Share - Elmore Water & Sewer	250,000.00
005-44906-0000	Project Share - Town of Elmore	250,000.00
005-44907-0000	Project Share - City of Millbrook	250,000.00
005-44908-0000	Project Share - Town of Deatsville	250,000.00
005-44909-0000	Project Share - Other	-
005-47000-0000	Miscellaneous Income	-
005-47100-0000	Interest Income	-
005-47775-0000	ADEM - WESG Project	3,127,572.17
005-47915-0000	WESG ADEM Match	-
Revenues		4,127,572.17

005-61299-0000	OP Trans in from 299	-
005-61298-0000	OP Transfer in from 298	-
005-61127-0000	OP trans in from 001	-

Transfers In:

-

Total Revenues

4,127,572.17

Expenses

		FY 2026 Budget
005-50150-8702	Services Provided by Others	4,127,572.17
005-50202-8702	Poad Signs & Other Road Markings	-
005-50213-8702	Road Building Materials & Supplies	-
005-50225-8702	Construction Equipment Rental	-
005-50253-8702	Advertising	-
005-50273-8702	Surety Bonds	-
005-50420-8702	Professional Services	-
005-50499-8702	Other Miscellaneous Expenditures	-
005-50513-8702	Land Clearing & Demolition	-
005-62110-0000	OP trans out to 001	-
005-62122-0000	OP trans out to 235	-
Total Expenses		4,127,572.17

The seal of Elmore County is a circular emblem. The outer ring contains the text "ELMORE COUNTY" at the top and "OPPORTUNITIES COMMITMENT EXCELLENCE" at the bottom, separated by two small stars. The center of the seal features a stylized "EC" monogram in white, superimposed over a dark silhouette of the county's geographical shape.

Pistol Permit Lost Revenue (029)

Elmore County Commission
FY 2026 Budget

029 - Pistol Permit Lost Revenue Fund

Revenues		FY 2026 Budget
029-44329-0000	Pistol Permit Revenue Lost	250,000.00
029-47100-0000	Interest Revenue	460.00
		-
Total Revenues		250,460.00

Expenses		FY 2026 Budget
029-50211-2100	Office Supplies	-
029-50219-2100	Other Miscellaneous Supplies	-
029-50223-2100	Copier Lease & Maintenance	-
029-50234-2100	R&M Motor Vehicles	-
029-50236-2100	R&M Communication Equipment	-
029-50246-2100	Internet Service	-
029-50251-2100	Telephone	-
029-50252-2100	Postage	-
029-50253-2100	Advertising	-
029-50290-2100	Direct Support to County Agency	250,460.00
029-50420-2100	Professional Services	-
029-50498-2100	Furniture/Equipment \$500 4999	-
029-50541-2100	Equipment & Furniture	-
029-50550-2100	Motor Vehicles	-
Total Expenses		250,460.00
		-
029-62110-0000	OP trans out to 001	-
Total Expenses		250,460.00



Elmore County Commission
FY 2026 Budget

031 - Opioid Settlement Fund

Revenues		FY 2026 Budget
031-47100-0000	Interest Revenue	1,200.00
031-47980-0000	Opioid Settlement Revenue	250,000.00
Total Revenues		251,200.00

Expenses		FY 2026 Budget
031-50150-0031	Services Provided by Others	45,000.00
031-50290-0031	Direct Support to County Agency	206,200.00
031-50420-0031	Professional Services	
Total Expenses		251,200.00
031-62110-0000	OP trans out to 001	
Total Expenses		251,200.00



Enhance Elmore (040)

Elmore County Commission

FY 2026 Budget

040 - Enhance Elmore

Revenues

FY 2026

Budget

040-41291-0000	Excise Tax on Vapor Products	-
040-43850-0000	Enhance Elmore Structure Fees	-
040-43801-0000	MV Registration Fees	2,661,825.00
040-45120-0000	Court Costs and Booking Fees	-
040-41212-0000	County Sales Tax-Over the 1%	3,930,000.00
040-41215-0000	Rental Tax	750,000.00
040-47000-0000	Miscellaneous Revenues	
040-47100-0000	Interest Revenue	15,000.00
040-61123-0000	OP trans in from 002	
040-61004-0000	OP trans in from 004	

Total Revenues

7,356,825.00

Expenses

FY 2026

Budget

040-50290-1102	Direct Support to County Agency-ECEDA	601,091.25
040-50290-2700	Direct Support to County Agency-VFD	-
040-50290-2100	Direct Support to County Agency-PUB SAFETY	-
040-50498-1110	Furniture/Equipment \$500 4999	-
040-50499-1110	Other Miscellaneous Expenditures	4,240,733.75
040-50524-1110	Additions & Renovations	
040-50541-1110	Equipment & Furniture	

Total Expenses

4,841,825.00

Transfers Out

040-62110-0000	OP Transfer Out to 001	15,000.00
040-62112-0000	OP Transfer Out to 112	-
040-62122-0000	OP Transfer Out to 235	2,500,000.00
		2,515,000.00



FY 2026 Enhance Elmore Plan

Elmore County

Date Approved by the Elmore County Commission: August 11, 2025

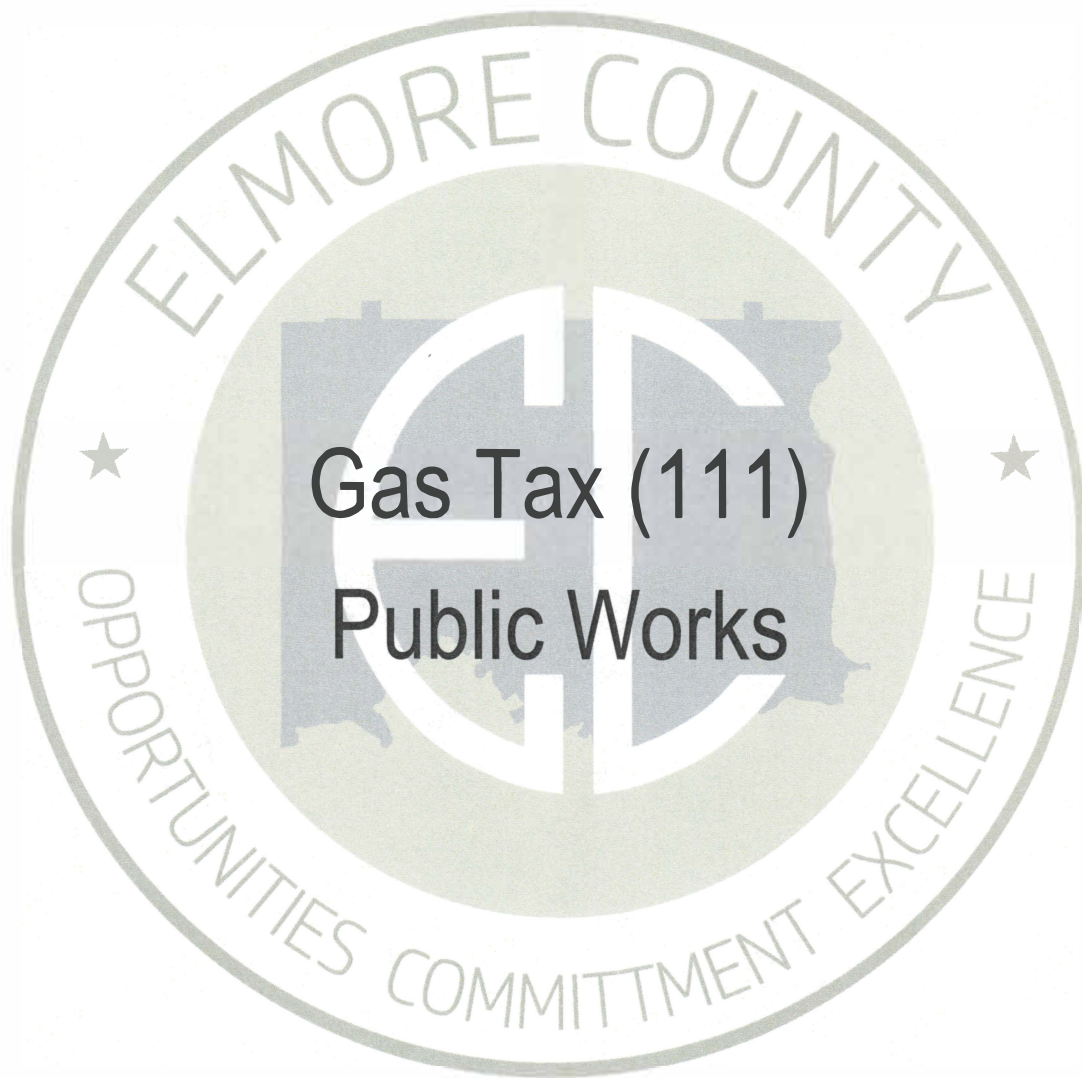
Date Amended by the Elmore County Commission: **N/A**



Project Type	Project Name		Total Project Estimated Cost	Estimated Revenue	Remaining Funds
		Description of Work			
				\$5,500,000	
Infrastructure	Annual Paving Program	Paving various County roads	\$1,000,000		
Infrastructure	Unpaved Road Enhancement	Drainage and various improvements on dirt roads in the County	\$500,000		
Infrastructure	Right of Way Enhancement	Clear brush/trees on County right of ways	\$300,000		
Infrastructure	Debit Services	Administrative Building / Judicial Remodel	\$1,440,000		
Infrastructure	Striping Enhancement	Stripe various county roads in the County	\$300,000		
Infrastructure	Utility Enhancement	Improve, relocate, and/or upgrade utility infrastructure in the County	\$500,000		
Economic Development		Annual Allocation to Economic Development Authority	\$601,091		
Infrastructure	Infrastructure	Perry Weather Stations	\$115,000		
Totals/Page Totals		Total Estimated Costs	\$4,756,091	\$5,500,000	\$743,909

Note: Some revenues will not be collected until January 2026, therefore projected revenue for FY 2026 was reduced from \$7,310,000 to \$5,500,000.

Any amendments to the Plan shall follow the same guidelines and procedures as the original approval process.



Gas Tax (111)
Public Works

Elmore County Commission**FY 2026 Budget****111 - Gasoline Tax****Revenues****FY 2026****Budget**

111-44190-0000	7 Cent Gas Tax	1,600,000.00
111-44221-0000	State Cost Sharing Engineer	165,000.00
111-44222-0000	State Cost Sharing Hwy/Rd Proj	90,000.00
111-44303-0000	Scrap Tire Project	10,000.00
111-44360-0000	Revenue from Other Agencies	320,000.00
111-44711-0000	Disaster Assistance HWY	
111-45800-0000	Subdivision Inspection	15,000.00
111-47000-0000	Miscellaneous Revenues	5,000.00
111-47100-0000	Interest Revenue	1,000.00
111-47300-0000	Sale of Equipment/Scrap	25,000.00

Applied to Reserves

Totals for Department(s) 0000 - General:

2,231,000.00

111-61123-0000	OP trans in from 113	300,000.00
111-61124-0000	OP trans in from 117	1,800,000.00
111-61126-0000	OP trans in from 119	125,000.00
111-61122-0000	OP trans in from 112	
111-61123-0000	OP trans in from 002	590,226.00
111-61129-0000	OP trans in from 121	300,000.00
111-61220-0000	OP trans in from 220	-
111-61210-0000	Sale of Capital Assets	3,355,000.00
111-61220-0000	Comp. for Loss Fixed Asset	
111-61360-0000	Inception of Capital Lease	4,498,733.02

Totals for Department(s) 0000 - General:

10,968,959.02**Total Revenues****13,199,959.02**

Elmore County Commission
FY 2026 Budget

Expenses

111-Gasoline

FY 2026

Budget

111-50113-3100	Other Salaries and Wages	3,223,254.56
111-50115-3100	Temporary & Part Time Salaries	179,920.00
111-50116-3100	Overtime Pay	125,000.00
111-50121-3100	Retirement Contributions	196,249.40
111-50122-3100	Health Insurance	573,872.40
111-50123-3100	Life Insurance	4,012.80
111-50124-3100	Social Security	269,905.35
111-50125-3100	Workers Compensation	125,000.00
111-50126-3100	Unemployment Insurance	2,500.00
111-50150-3100	Services Provided By Others	125,000.00
111-50170-3100	Training/Educational Services	15,000.00
111-50171-3100	Dues	2,000.00
111-50200-3100	Supplies	60,000.00
111-50201-3100	Surveying Supplies	3,000.00
111-50202-3100	Road Signs & Other Road Markings	50,000.00
111-50203-3100	Uniforms, Clothing, and Footwear	35,000.00
111-50211-3100	Office Supplies	15,000.00
111-50213-3100	Road Building Materials and Supplies	-
111-50214-3100	Small Tools and Minor Equipment	20,000.00
111-50215-3100	Tires and Tubes	50,000.00
111-50216-3100	Cleaning and Janitorial Supplies	-
111-50219-3100	Other Miscellaneous Supplies	2,500.00
111-50223-3100	Copier Lease & Maintenance	10,000.00
111-50225-3100	Construction Equipment Rental	75,000.00
111-50231-3100	Repairs and Maintenance of Buildings	15,000.00
111-50232-3100	R&M Construction Equipment	240,000.00
111-50234-3100	R&M Motor Vehicles	-
111-50238-3100	R&M Roads and Bridges	-
111-50246-3100	Internet	4,000.00
111-50250-3100	Communications	100.00
111-50243-3100	Water and Sewage	-
111-50252-3100	Postage	2,000.00
111-50253-3100	Advertising	2,500.00
111-50262-3100	Mileage for Use of Personal Vehicles	3,000.00
111-50263-3100	Airfare	4,000.00
111-50264-3100	Lodging and Meals	15,000.00
111-50265-3100	Meeting and Conference Fees	12,000.00
111-50269-3100	Other Travel Expenditures	750.00
111-50273-3100	Surety Bonds	250.00
111-50304-3100	Contract Services - Temp Workers	-
111-50407-3100	Vehicle License Plates	500.00
111-50420-3100	Professional Services	5,000.00
111-50498-3100	Furniture/Equipment \$500 4999	20,000.00
111-50520-3100	Buildings & Bldg Improvements	-
111-50524-3100	Additions & Renovations	-
111-50541-3100	Equipment & Furniture	10,000.00
111-50550-3100	Motor Vehicles	80,000.00
111-50561-3100	Direct Purchase Price of Construction Equipment	4,528,935.00
111-50611-3100	Principal Debt Payment	2,932,615.51
111-50630-3100	Interest on Debt Payment	162,094.00
Totals for Department(s) 3100 - Public Works Department:		<u>13,199,959.02</u>



Public Buildings, Road and Bridge (112)

Elmore County Commission
FY 2026 Budget

112 - Public Buildings, Road and Bridge
Revenues

		FY 2026 Budget
112-41110-0000	Ad Valorem Taxes	3,400,000.00
112-41112-0000	Motor Vehicle Ad Valorem	513,279.23
112-44150-0000	Business Privilege/Shares Tax	
112-44222-0000	State Cost Sharing Hwy/Rd Proj	
112-44300-0000	State Grants	150,000.00
112-44360-0000	Revenue from Other Agencies	35,000.00
112-44910-0000	Revenue from Municipalities	150,000.00
112-47000-0000	Miscellaneous Revenues	
112-47100-0000	Interest Revenue	
112-48000-0000	Reimbursement - 17 Springs	
112-48001-0000	Reimbursement - 17 Springs-ECBOE	
112-48002-0000	Reimbursement - QOL - ECBOE	
112-48003-0000	Reimbursement - QOL - City of Tallassee	
112-47700-0000	Donations	775,000.00
112-47905-0000	Recoveries on Ins Claims	5,000.00
Totals for Department(s) 0000 - General:		5,028,279.23
112-61112-0000	OP Transfer in from 116	-
112-61140-0000	OP Transfer in from 040	-
112-61235-0000	OP Transfer in from 235	1,413,876.00
112-61123-0000	OP trans in from 002	-
112-61210-0000	Sale of Capital Assets	
112-61220-0000	Comp. for Loss Fixed Asset	
Totals for Department(s) 0000 - General:		1,413,876.00
Total Revenues		6,442,155.23

Elmore County Commission
FY 2026 Budget

**112 - Public Buildings, Road and Bridge
Expenses**

**FY 2026
Budget**

112-50213-1700	Road Building Materials and Supplies
112-50225-1700	Construction Equipment Rental
112-50420-1700	Professional Services
112-50498-1700	Furniture/Equipment \$500 4999
112-50499-1700	Other Miscellaneous Expenditures
112-50513-1700	Land Clearing & Demolition
112-50520-1700	Buildings & Building Improvements
112-50541-1700	Equipment & Furniture

Totals for Department(s) 1700 - Seventeen Springs Project:

112-50113-1941	Other Salaries and Wages	210,075.85
112-50115-1941	Temporary & Part Time Salaries	28,080.00
112-50116-1941	Overtime Pay	30,000.00
112-50121-1941	Retirement Contributions	14,515.04
112-50122-1941	Health Insurance	37,604.90
112-50123-1941	Life Insurance	330.00
112-50124-1941	Social Security	20,513.92
112-50150-1941	Services Provided By Others	68,800.00
112-50203-1941	Uniforms, Clothing, and Footwear	500.00
112-50208-1941	Groundskeeping Supplies	4,500.00
112-50212-1941	Fuels and Lubricants	12,000.00
112-50216-1941	Cleaning and Janitorial Supplies	30,000.00
112-50219-1941	Other Miscellaneous Supplies	5,000.00
112-50221-1941	Buildings and Land Rental	
112-50225-1941	Construction Equipment Rental	
112-50231-1941	Repairs and Maintenance of Buildings	800,000.00
112-50234-1941	R&M Motor Vehicles	5,000.00
112-50239-1941	Other Repairs and Maintenance	1,000.00
112-50241-1941	Electricity	220,000.00
112-50242-1941	Natural Gas	15,000.00
112-50243-1941	Water and Sewage	70,000.00
112-50246-1941	Internet Service	3,000.00
112-50251-1941	Telephone	3,000.00
112-50271-1941	Insurance on Buildings	150,000.00
112-50272-1941	Insurance on Motor Vehicles	200,000.00
112-50274-1941	General Liability and Theft Insurance	342,500.00
112-50304-1941	Contract Services, Garbage, Pest Control	350,000.00
112-50420-1941	Professional Services	
112-50498-1941	Furniture/Equipment \$500 4999	2,500.00
112-50520-1941	Buildings and Improvements	
112-50541-1941	Equipment & Furniture	10,000.00
112-50550-1941	Motor Vehicles	60,000.00

Totals for Department(s) 1941 - County Buildings:

2,693,919.71

Elmore County Commission
FY 2026 Budget

112-50212-2100	Fuels and Lubricants	300,000.00
112-50215-2100	Tires and Tubes	30,000.00
112-50234-2100	R&M Motor Vehicles	130,000.00
112-50498-2100	Furniture/Equipment \$500 4999	-
112-50550-2100	Motor Vehicles	-

Totals for Department(s) 2100 - Sheriff's Office: **460,000.00**

112-50241-2200	Electricity	160,000.00
112-50242-2200	Natural Gas	65,000.00
112-50243-2200	Water and Sewage	100,000.00
112-50498-2200	Furniture/Equipment \$500 4999	-
112-50520-2200	Buildings & Bldg Improvements	-
112-50524-2200	Additions & Renovations	-
112-50541-2200	Equipment & Furniture	-

Totals for Department(s) 2200 - Jail: **325,000.00**

112-50212-3100	Fuels and Lubricants	350,000.00
112-50213-3100	Road Building Materials and Supplies	800,000.00
112-50234-3100	Repairs/Maint Motor Vehicles	125,000.00
112-50238-3100	Repairs/Maint of Roads & Bridges	1,000,000.00
112-50241-3100	Electricity	90,000.00
112-50242-3100	Natural Gas	4,500.00
112-50243-3100	Water and Sewage	3,000.00
112-50246-3100	Internet Service	20,000.00
112-50251-3100	Telephone	18,000.00
112-50420-3100	Professional Services	50,000.00
112-50611-3100	Principal Debt Payment	-
112-50630-3100	Interest on Debt Payment	-
112-59999-3100	Funded by Enhance Elmore	-

Totals for Department(s) 3100 - Public Works Department: **2,460,500.00**

112-50225-5000	Construction Equipment Rental	-
112-50252-5000	Postage	-
112-50253-5000	Advertising	-
112-50303-5000	Legal Fees	-
112-50420-5000	Professional Services	-
112-50498-5000	Furniture/Equipment \$500 4999	-
112-50499-5000	Other Miscellaneous Expenditures	-
112-50513-5000	Land Clearing & Demolition	-
112-50520-5000	Buildings & Building Improvements	-
112-50541-5000	Equipment & Furniture	-

Totals for Department(s) 5000 - Public Safety Project - Communication Towers: **-**

Elmore County Commission
FY 2026 Budget

112-50231-5100	Repairs and Maintenance of Buildings	-
Totals for Department(s) 5100 - Health Department:		-
112-50241-6901	Electricity	-
Totals for Department(s) 6901 - People That Care/Hillside:		-
112-50241-7200	Electricity	2,500.00
112-50243-7200	Water and Sewage	235.52
112-50253-7200	Advertising	
112-50520-7200	Buildings & Building Improvements	
112-50541-7200	Equipment & Furniture	
Totals for Department(s) 7200 - Parks and Recreation(Crenshaw):		2,735.52
112-50231-8200	Repairs and Maintenance of Buildings	-
112-50241-8200	Electricity	
112-50243-8200	Water and Sewage	
Totals for Department(s) 8200 - Extension Service:		-
112-50225-8955	Construction Equipment Rental	
112-50229-8955	Other Rental	
112-50231-8955	Repairs and Maintenance of Buildings	-
112-50238-8955	Repairs/Maint of Roads & Bridges	
112-50239-8955	Other Repairs and Maintenance	
112-50252-8955	Postage	
112-50253-8955	Advertising	
112-50303-8955	Legal Fees	
112-50420-8955	Professional Services	-
112-50499-8955	Other Miscellaneous Expenditures	
112-50520-8955	Buildings & Building Improvements	-
8955 - Judicial Complex/New Jail		-
112-50225-8711	Construction Equipment Rental	
112-50229-8711	Other Rental	
112-50231-8711	Repairs and Maintenance of Buildings	-
112-50238-8711	Repairs/Maint of Roads & Bridges	
112-50239-8711	Other Repairs and Maintenance	
112-50252-8711	Postage	
112-50253-8711	Advertising	
112-50303-8711	Legal Fees	
112-50420-8711	Professional Services	-
112-50499-8711	Other Miscellaneous Expenditures	
112-50541-8711	Equipment & Furniture	-
8711 - Eclectic Quality of Life Projects		-
112-50225-8712	Construction Equipment Rental	
112-50229-8712	Other Rental	
112-50231-8712	Repairs and Maintenance of Buildings	-
112-50238-8712	Repairs/Maint of Roads & Bridges	
112-50239-8712	Other Repairs and Maintenance	
112-50252-8712	Postage	
112-50253-8712	Advertising	
112-50303-8712	Legal Fees	
112-50420-8712	Professional Services	-
112-50499-8712	Other Miscellaneous Expenditures	
112-50541-8712	Equipment & Furniture	-
8712 - Holtville Quality of Life Projects		-
112-62122-0000	OP trans out to 235	-
112-62128-0000	OP trans out to 300	500,000.00
112-62130-0000	OP trans out to 400	
Totals for Department(s) 0000 - General:		500,000.00
Total Expenses		6,442,155.23



Public Highway & Traffic (113)

Elmore County Commission
FY 2026 Budget

113 - Public Highway and Traffic
Revenues

		FY 2026 Budget
113-44170-0000	Motor Vehicle and Registration	270,000.00
113-44180-0000	Drivers License and Permits	29,200.00
113-47100-0000	Interest Revenue	800.00
Applied to Reserves		-
Totals for Department(s) 0000 - General:		300,000.00
Total Revenues		300,000.00

113 - Public Highway and Traffic
Expenses

		FY 2026 Budget
113-62121-0000	OP trans out to 111	300,000.00
Totals for Department(s) 0000 - General:		300,000.00
Total Expenses		300,000.00



Capital Improvements Fund (116)

Elmore County Commission
FY 2026 Budget

116 - Capital Improvement

Revenues		FY 2026 Budget
116-44197-0000	Alabama Trust Fund	490,000.00
116-47100-0000	Interest Revenue	-
Total Revenues		490,000.00

Expenses		FY 2026 Budget
116-50480-1110	Contingency	-
116-50520-1941	Buildings & Bldg Improvements	-
116-50524-1300	Additions & Renovations	-
116-50524-3100	Additions & Renovations	-
116-50630-9100	Interest on Debt Payment	-
	OP trans out to 112	-
116-62122-0000	OP trans out to 235	-
116-62128-0000	OP trans out to 300	490,000.00
Total Expenses		490,000.00



RRR Fund (117)

Elmore County Commission
FY 2026 Budget

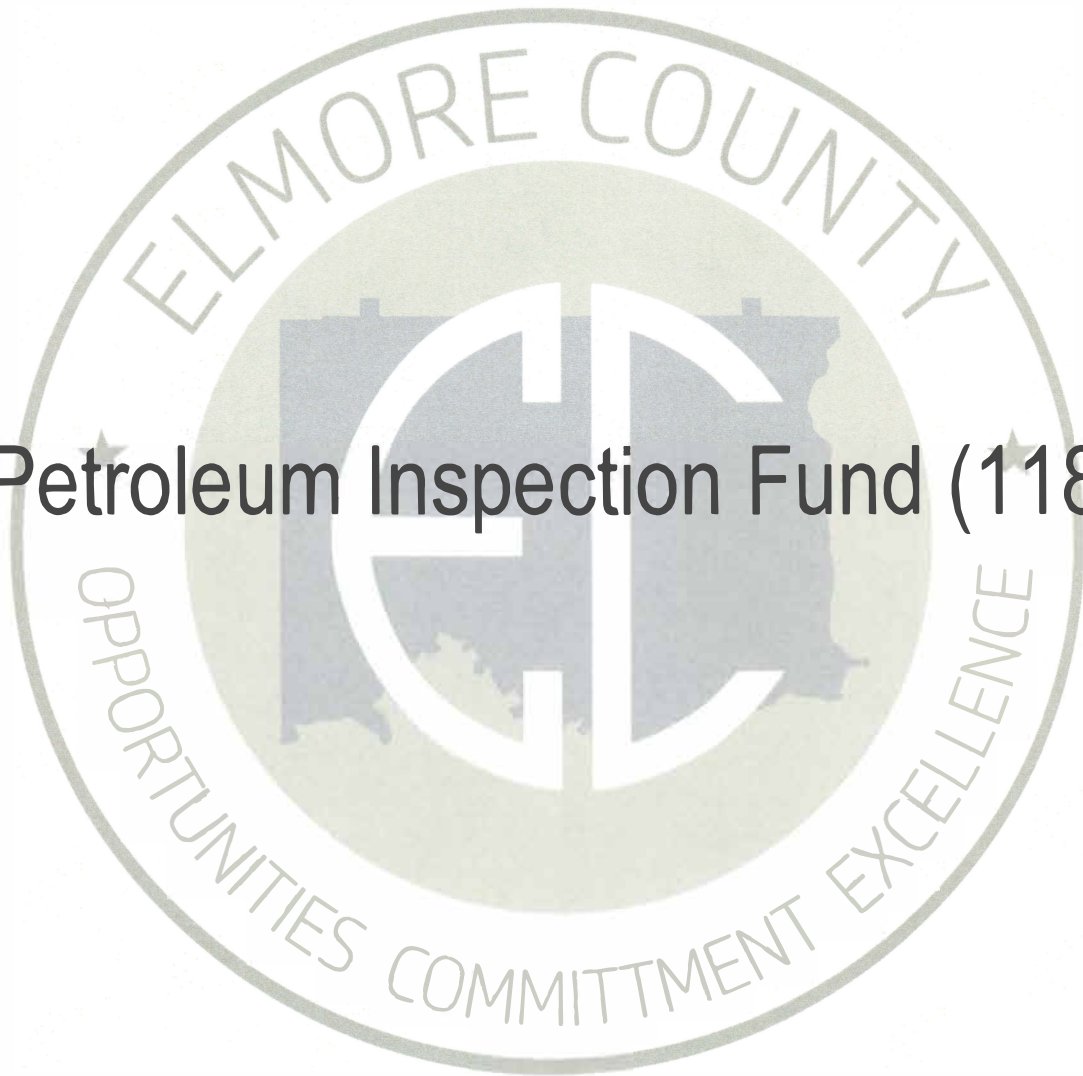
117 - RRR Gasoline Tax
Revenues

		FY 2026 Budget
117-44191-0000	4 Cent Gas Tax	899,750.00
117-44196-0000	5 Cent Gas Tax	400,000.00
117-47100-0000	Interest Revenue	250.00
Totals for Department(s) 0000 - General:		1,300,000.00
117-61125-0000	OP trans in from 118	500,000.00
Totals for Department(s) 0000 - General:		500,000.00
Total Revenues		1,800,000.00

117 - RRR Gasoline Tax
Expenses

		FY 2026 Budget
117-50113-3100	Other Salaries and Waqes	-
117-50213-3100	Road Building Materials and Supplies	-
117-50225-3100	Construction Equipment Rental	-
117-62121-0000	OP Trans out to 111	1,800,000.00
Totals for Department(s) 3100 - Highway Department:		1,800,000.00
Total Expenses		1,800,000.00

Petroleum Inspection Fund (118)



Elmore County Commission
FY 2026 Budget

118 - Petroleum Inspection
Revenues

		FY 2026 Budget
118-44171-0000	MV License Tax & Registration	346,025.00
118-44192-0000	Petroleum Inspection Fees	115,000.00
118-44193-0000	Additional Excise Tax	38,000.00
118-47100-0000	Interest Revenue	975.00
Totals for Department(s) 0000 - General:		500,000.00
Total Revenues		500,000.00

118 - Petroleum Inspection
Expenses

		FY 2026 Budget
118-62124-0000	OP trans out to 117	500,000.00
Totals for Department(s) 0000 - General:		500,000.00
Total Expenses		500,000.00



Elmore County Commission
FY 2026 Budget

119 - Severed Material Severance Tax
Revenues

		FY 2026 Budget
119-44194-0000	Severed Material Severance Tax	123,000.00
119-47100-0000	Interest Revenue	2,000.00
Totals for Department(s) 0000 - General:		125,000.00
Total Revenues		125,000.00

119 - Severed Material Severance Tax
Expenses

		FY 2026 Budget
119-62121-0000	OP trans out to 111	125,000.00
Totals for Department(s) 0000 - General:		125,000.00
Total Expenses		125,000.00



Elmore County Commission

FY 2026 Budget

TENATIVE - WAITING FOR APPROVAL FROM STATE

**120 - Reappraisal
Revenues**

		FY 2026 Budget
120-41110-0000	Ad Valorem Taxes	1,407,693.80
120-44360-0000	Revenue from Other Agencies	10,000.00
120-47100-0000	Interest Revenue	1,200.00
120-47300-0000	Sale of Equipment/Scrap	-
120-47900-0000	Other Revenues	6,500.00
120-61210-0000	Sale of Capital Assets	-
Total Revenues		1,425,393.80

**120 - Reappraisal
Expenses**

		FY 2026 Budget
120-50113-1810	Other Salaries and Wages	658,486.40
120-50121-1810	Retirement Contributions	41,858.20
120-50122-1810	Health Insurance	143,916.00
120-50123-1810	Life Insurance	990.00
120-50124-1810	Social Security	50,374.20
120-50125-1810	Workers Compensation	8,500.00
120-50154-1810	Legal Fees	
120-50163-1810	Computer IT Services	12,000.00
120-50170-1810	Training/Educational Services	6,000.00
120-50171-1810	Dues	3,000.00
120-50179-1810	Aerial Photography	25,000.00
120-50180-1810	GIS Mapping	38,400.00
120-50211-1810	Office Supplies	3,000.00
120-50212-1810	Fuels and Lubricants	3,000.00
120-50215-1810	Tires and Tubes	
120-50219-1810	Other Miscellaneous Supplies	1,000.00
120-50223-1810	Copier Lease & Maintenance	5,600.00
120-50230-1810	Software Maintenance	
120-50233-1810	R&M Office Equipment	
120-50234-1810	R&M Motor Vehicles	500.00
120-50235-1810	Computer Equipment Maintenance	
120-50240-1810	R&M GIS Software	260,500.00
120-50246-1810	Internet Service	6,000.00
120-50251-1810	Telephone	2,750.00
120-50252-1810	Postage	15,000.00
120-50253-1810	Advertising	
120-50262-1810	Mileage for Use of Personal Vehicles	7,000.00
120-50264-1810	Lodging and Meals	15,000.00
120-50265-1810	Meeting and Conference Fees	2,725.00
120-50269-1810	Other Travel Expenditures	
120-50274-1810	General Liability and Theft Insurance	41,500.00
120-50407-1810	Vehicle License Plates	
120-50409-1810	Subscriptions	175.00
120-50420-1810	Professional Services	30,000.00
120-50498-1810	Furniture/Equipment \$500 4999	2,500.00
120-50541-1810	Equipment & Furniture	
120-50550-1810	Motor Vehicles	40,619.00
120-50580-1810	Data Processing Equipment	
120-50586-1810	Software	
Totals for Department(s) 1810 - Appraisal Office:		1,425,393.80



★ Environmental Fund (121) ★

Elmore County Commission
FY 2026 Budget

121 - Environmental Management Fund
Revenues

	FY 2026 Budget
121-47000-0000 Miscellaneous Revenues	120,000.00
121-47100-0000 Interest Revenue	800.00
Applied to Reserves	179,200.00
Totals for Department(s) 0000 - General:	300,000.00
Total Revenues	300,000.00

121 - Environmental Management Fund Expenses	FY 2026 Budget
121-50304-3100 Contract Services, Garbage, Pest Control	-
Totals for Department(s) 3100 - Highway Department:	-
121-62110-0000 OP trans out to 001	-
121-62121-0000 OP trans out to 111	300,000.00
Totals for Department(s) 0000 - General:	300,000.00
Total Expenses	300,000.00



Elmore County Commission
FY 2026 Budget

Revenues		FY 2026 Budget
165-44360-0000	Revenue from Other Agencies	17,250.00
165-44722-0000	Domestic Violence Grant	120,000.00
165-47100-0000	Interest Revenue	
		<u>137,250.00</u>

Fund 165 - Domestic Violence Expenses		FY 2026 Budget
165-50290-1260	Direct Support to County Agency	137,250.00
Totals for Department(s) 1260 - District Attornev:		<u>137,250.00</u>



Sheriff's Fund (169)

Elmore County Commission

FY 2026 Budget

169 - Sheriff's Fund

Revenues

		FY 2026
		<u>Budget</u>
169-45110-0000	Court Fees of the Circuit Court	72,000.00
169-47100-0000	Interest Revenue	900.00
Total Revenues		<u>72,900.00</u>

169 - Sheriff's Fund

Expenses

		FY 2026
		<u>Budget</u>
169-50290-2100	Direct Support to County Agency	72,900.00
169-50520-2100	Buildings & Bldg Improvements	
169-50550-2100	Motor Vehicles	-
Totals for Department(s) 2100 - Sheriff's Office:		<u>72,900.00</u>

The seal of Elmore County, Alabama, is a circular emblem. The outer ring contains the text "ELMORE COUNTY" at the top and "OPPORTUNITIES COMMITMENT EXCELLENCE" at the bottom, separated by two stars. The center of the seal features a stylized map of Alabama in a dark blue-grey color, overlaid with a large, white, stylized "EC" monogram.

County Rebuild Alabama Fund- CRAF (220)

Elmore County Commission

FY 2026 Budget

220 - County Rebuild Alabama Fund

220 - County Rebuild Alabama Fund

Revenues

FY 2026

Budget

220-44198-0000	State Additional Excise Tax on Gasoline (Act 2019)	1,150,000.00
220-44199-0000	State Additional Excise Tax on Diesel (Act 2019)	350,000.00
220-47100-0000	Interest Revenue	2,500.00
220-47910-0000	Revenue from Municipalities	

Applied to Reserves

963,762.00

Totals for Department(s) 0000 - General:

2,466,262.00

220-61221-0000	OP Trans in from 221	
220-61112-0000	OP Trans in from 116	
220-61122-0000	OP Trans in from 112	-
220-61123-0000	OP Trans in from 113	
220-61127-0000	OP Trans in from 001	-

Totals for Department(s) 0000 - General:

-

Total Revenues

2,466,262.00

Expenses

FY 2026

Budget

220-50200-3100	Supplies	-
220-50201-3100	Surveying Supplies	-
220-50202-3100	Road Signs & Other Road Markings	-
220-50203-3100	Uniforms, Clothing, and Footwear	-
220-50211-3100	Office Supplies	-
220-50212-3100	Fuels and Lubricants	-
220-50213-3100	Road Building Materials and Supplies	-
220-50238-3100	Repairs/Maint of Roads & Bridges	2,466,262.00
220-50215-3100	Tires and Tubes	
220-50216-3100	Cleaning and Janitorial Supplies	
220-50219-3100	Other Miscellaneous Supplies	
220-50223-3100	Copier Lease & Maintenance	
220-50225-3100	Construction Equipment Rental	
220-50231-3100	Repairs and Maintenance of Buildings	
220-50232-3100	R&M Construction Equipment	
220-50234-3100	R&M Motor Vehicles	
220-50238-3100	R&M Roads and Bridges	-
220-50252-3100	Postage	
220-50253-3100	Advertising	

Totals for Department(s) 3100 - General:

2,466,262.00

220-62121-0000	OP trans out to 111	-
220-62221-0000	OP trans out to 221	-

Totals for Department(s) 0000 - General:

-

Total Expenses

2,466,262.00

The seal of Elmore County is a circular emblem. The outer ring contains the text "ELMORE COUNTY" at the top and "OPPORTUNITIES COMMITMENT EXCELLENCE" at the bottom, separated by two small stars. The center of the seal features a stylized map of Elmore County in a light blue-grey color, overlaid with a large, white, stylized letter "E".

Federal Aid Exchange Funds- FAEF (221)

Elmore County Commission

FY 2026 Budget

221 - Federal Aid Exchange Fund - Rebuild

221 - Federal Aid Exchange Fund - Rebuild

Revenues

FY 2026

Budget

221-44225-0000	Federal Aide Exchange	400,000.00
221-47226-0000	ALDOT Revenue	
221-47100-0000	Interest Revenue	500.00
Totals for Department(s) 0000 - General:		400,500.00

221-61220-0000	OP Trans in from 220	-
221-61122-0000	OP Trans in from 112	-
221-61123-0000	OP Trans in from 113	
221-61127-0000	OP Trans in from 001	-
Totals for Department(s) 0000 - General:		-

Total Revenues

400,500.00

Expenses

FY 2026

Budget

221-50200-3100	Supplies	-
221-50201-3100	Surveying Supplies	-
221-50202-3100	Road Signs & Other Road Markings	-
221-50203-3100	Uniforms, Clothing, and Footwear	-
221-50211-3100	Office Supplies	-
221-50212-3100	Fuels and Lubricants	-
221-50213-3100	Road Building Materials and Supplies	400,500.00
221-50214-3100	Small Tools and Minor Equipment	
221-50215-3100	Tires and Tubes	
221-50216-3100	Cleaning and Janitorial Supplies	
221-50219-3100	Other Miscellaneous Supplies	
221-50223-3100	Copier Lease & Maintenance	
221-50225-3100	Construction Equipment Rental	
221-50231-3100	Repairs and Maintenance of Buildings	
221-50232-3100	R&M Construction Equipment	
221-50234-3100	R&M Motor Vehicles	
221-50238-3100	R&M Roads and Bridges	
221-50252-3100	Postage	
221-50253-3100	Advertising	

Totals for Department(s) 3100 - General: 400,500.00

221-62121-0000	OP trans out to 111	
221-62220-0000	OP trans out to 220	-

Totals for Department(s) 0000 - General: -

Total Expenses

400,500.00



Federal Forfeiture Fund (230)

Elmore County Commission
FY 2026 Budget

230 - Federal Forfeitures
Revenues

		FY 2026
		<u>Budget</u>
230-44725-0000	Federal Drug Forfeiture Funds	35,000.00
230-47100-0000	Interest Revenue	150.00
Total Revenues		<u>35,150.00</u>

Expenses

		FY 2026
		<u>Budget</u>
230-50170-2175	Training/Educational Services	6,500.00
230-50253-2175	Advertising	
230-50498-2175	Furniture/Equipment \$500 4999	13,650.00
230-50524-2175	Additions & Renovations	
230-50541-2175	Equipment & Furniture	15,000.00
		-
		<u>35,150.00</u>



General Obligation Bonds- 2022
(235)

Elmore County Commission

FY 2026 Budget

235 - General Obligation Bonds

Revenues

FY 2026 Budget

235-47100-0000	Interest Revenue	1,000,000.00
235-61300-0000	Proceeds of Long-Term Debt	-
235-61350-0000	Premium on Long-Term Debt	-
235-61350-0000	Pemium on General Long-term Debt	-

Applied to Reserves

Total Revenues

1,000,000.00

235-61127-0000	OP trans in from 001	42,500.00
235-61111-0000	OP trans in from 002	1,854,292.87
235-61114-0000	OP trans in from 004	1,854,292.87
235-61122-0000	OP trans in from 112	-
235-61040-0000	OP trans in from 040	2,500,000.00
	OP trans in from	

Totals for Department(s) 0000 - General:

6,251,085.74

Total Revenues

7,251,085.74

Expenses

FY 2026 Budget

235-50399-1100	Investment Adv Fee-Morgan Stanley	
235-50420-1110	Professional Services	-
235-50611-1100	Principal Debt Payment	975,000.00
235-50630-1100	Interest on Debt Payment	3,459,525.99
235-50632-1100	Payment to Refunded Bond Escrow Agent	-
235-50691-1100	Bond Issuance Costs	-

Totals for Department(s) 1100 - County Commission:

4,434,525.99

235-50611-1107	Principal Debt Payment	300,000.00
235-50630-1107	Interest on Debt Payment	1,102,683.75
235-50632-1107	Payment to Refunded Bond Escrow Agent	-
235-50691-1107	Bond Issuance Costs	-

Totals for Department(s) 1107 - Public Building Authority:

1,402,683.75

235-50281-1240	Depreciation - Building & Improveme
235-50520-1240	Buildings & Bldg Improvements

Totals for Department(s) 1240 - Judicial Complex:

235-50211-2300	Office Supplies
235-50281-2300	Depreciation - Building & Improveme
235-50420-2300	Professional Services
235-50498-2300	Furniture/Equipment \$500 4999
235-50520-2300	Buildings & Bldg Improvements

Elmore County Commission
FY 2026 Budget

235-50541-2300	Equipment & Furniture	
Totals for Department(s) 2300 - Emergency Management:		
235-50238-3100	Repairs/Maint of Roads & Bridges	-
235-50281-3100	Depreciation - Building & Improveme	-
235-50520-3100	Buildings & Bldg Improvements	-
Totals for Department(s) 3100 - Public Works:		
235-50253-5000	Advertising	-
235-50303-5000	Legal Fees	-
235-50420-5000	Professional Services	-
235-50498-5000	Furniture/Equipment \$500 4999	-
235-50499-5000	Other Miscellaneous Expenditures	-
235-50513-5000	Land Clearing & Demolition	-
235-50520-5000	Buildings & Building Improvements	-
235-50541-5000	Equipment & Furniture	-
Totals for Department(s) 5000 - Public Safety Project - Communication Towers:		-
235-62001-0000	OP Trans Out to 001	
235-62112-0000	OP Trans Out to 112	1,413,876.00
Operating Transfers Out		1,413,876.00
Total Expenses		7,251,085.74

The seal of Elmore County is a circular emblem. The outer ring contains the text "ELMORE COUNTY" at the top and "OPPORTUNITIES COMMITMENT EXCELLENCE" at the bottom, separated by two stars. The center of the seal features a stylized "EC" monogram in white, superimposed over a grey silhouette of the county's map.

ARP Revenue Replacement Funds (298)

Elmore County Commission

FY 2026 Budget

298 - ARPA Revenue Reduction Fund

298 - ARPA Revenue Reduction Fund

Revenues

FY 2026

Budget

298-44598-0000	ARPA Revenue Reduction	673,346.79
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298-47100-0000	Interest Revenue	-
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Applied to Reserves		-
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Totals for Department(s) 0000 - General:		673,346.79
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298-61299-0000	OP Trans in from 299	-
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Totals for Department(s) 0000 - General:		-
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Total Revenues

673,346.79

Expenses

FY 2026

Budget

298 - ARPA Revenue Reduction Fund

298-50212-0298	Fuels and Lubricants	-
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298-50213-0298	Road Building Materials and Supplies	-
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298-50214-0298	Small Tools and Minor Equipment	-
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298-50215-0298	Tires and Tubes	-
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298-50216-0298	Cleaning and Janitorial Supplies	-
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298-50219-0298	Other Miscellaneous Supplies	-
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298-50225-0298	Construction Equipment Rental	-
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298-50230-0298	Software Maintenance	-
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298-50231-0298	Repairs and Maintenance of Buildings	-
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298-50232-0298	R&M Construction Equipment	-
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298-50234-0298	R&M Motor Vehicles	-
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298-50238-0298	R&M Roads and Bridges	-
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298-50239-0298	Other Repairs and Maintenance	673,346.79
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298-50253-0298	Advertising	-
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298-50290-0298	Direct Support to County Agency	-
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298-50541-0298	Furniture & Equipment - Cyber Security	-
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298-50561-0298	Direct Purchase Price of Construction Equipment	-
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298-50230-0298	Software Maintenance	-
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Totals for Department(s) 0299:		673,346.79
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1100 - County Commission

Total Expenses

673,346.79

298-62005-0000	OP trans out to 005	-
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Totals for Transfers Out		-
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Totals For Department(s)

673,346.79

The seal of Elmore County is a circular emblem. The outer ring contains the text "ELMORE COUNTY" at the top and "OPPORTUNITIES COMMITMENT EXCELLENCE" at the bottom. The center features a stylized "EC" monogram overlaid on a map of Elmore County.

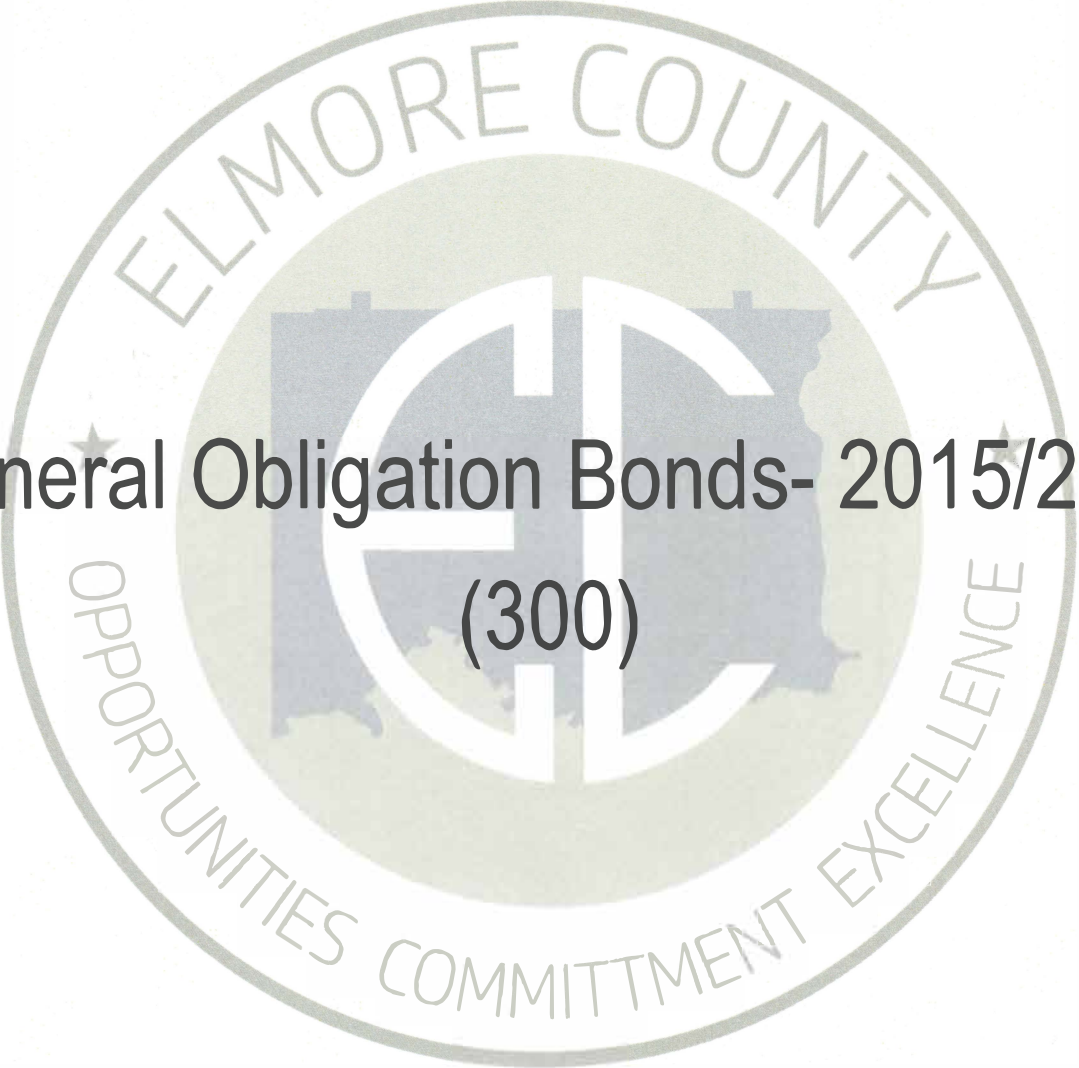
ARP★ COVID 2021 Restricted Funds (299)

Elmore County Commission
FY 2026 Budget
299 - Coronavirus American Rescue Plan 2021

299 - Coronavirus Rescue Act Fund

Revenues		FY 2026 Budget
299-44700-0000	Coronavirus Rescue Act Fund	1,853,341.98
299-47100-0000	Interest Revenue	-
Applied to Reserves		-
Totals for Department(s) 0000 - General:		1,853,341.98
299-61127-0000	OP Trans in from 001	-
Totals for Department(s) 0000 - General:		-
Total Revenues		1,853,341.98

Expenses		FY 2026 Budget
0299 - Coronavirus American Rescue Plan 2021		
299-50211-0299	Office Supplies	-
299-50212-0299	Fuels and Lubricants	-
299-50213-0299	Road Building Materials and Supplies	-
299-50214-0299	Small Tools and Minor Equipment	-
299-50215-0299	Tires and Tubes	-
299-50216-0299	Cleaning and Janitorial Supplies	-
299-50219-0299	Other Miscellaneous Supplies	-
299-50223-0299	Copier Lease & Maintenance	-
299-50225-0299	Construction Equipment Rental	-
299-50231-0299	Repairs and Maintenance of Buildings	-
299-50232-0299	R&M Construction Equipment	-
299-50234-0299	R&M Motor Vehicles	-
299-50238-0299	R&M Roads and Bridges	-
298-50239-0299	Other Repairs and Maintenance	1,853,341.98
299-50253-0299	Advertising	-
299-50239-0299	Special Projects-American Rescue	-
299-50304-0299	Administrative Fee - IAC	-
Totals for Department(s) 0299:		1,853,341.98
Total Expenses		1,853,341.98
299-62005-0000	OP trans out to 005	-
Totals for Transfers Out		-
Totals For Department(s)		1,853,341.98

The seal of Elmore County is a circular emblem. The outer ring contains the text "ELMORE COUNTY" at the top and "OPPORTUNITIES COMMITMENT EXCELLENCE" at the bottom, separated by two stars. The center of the seal features a stylized map of Elmore County in a light blue-grey color, overlaid with a large white graphic that combines the letters "E" and "C".

General Obligation Bonds- 2015/2016 (300)

Elmore County Commission
FY 2026 Budget

300 - Debt Service Fund

Revenues		FY 2026 Budget
300-47100-0000	Interest Revenue	18,000.00
300-61112-0000	OP Trans in from 116	490,000.00
300-61122-0000	OP Trans in from 112	500,000.00
300-61127-0000	OP Trans in from 001	-
Applied to Reserves		127,823.72
Total Revenues		1,135,823.72

Expenses		FY 2026 Budget
300-50420-1100	Professional Services	-
300-50611-1100	Principal Debt Payment	800,000.00
300-50630-1100	Interest on Debt Payment	335,823.72
Total Expenses		1,135,823.72



★ Probate Judge Archivist-★
\$1 Recording Fee
(722)

Elmore County Commission

FY 2026 Budget

722 - Probate Judge \$1 Recording Fee - Archivist Fund
Revenues

722-45210-0000	Judge of Probate Fees & Comm
722-47100-0000	Interest Revenue
Applied to Reserves	
Total Revenues	

FY 2026 Budget
65,000.00
125.00
-
<u>65,125.00</u>

722 - Probate Judge \$1 Recording Fee - Archivist Fund
Expenses

722-50113-1300	Other Salaries and Wages
722-50116-1300	Overtime Pay
722-50121-1300	Retirement Contributions
722-50122-1300	Health Insurance
722-50123-1300	Life Insurance
722-50124-1300	Social Security
722-50150-1300	Services Provided by Others
722-50498-1300	Furniture/Equipment \$500 4999

FY 2026 Budget
-
-
-
-
-
-
40,589.64
-

722-62110-0000	OP trans out to 001
Total Expenses	

<u>24,535.36</u>
<u>65,125.00</u>



Law Enforcement Fund (723)

Elmore County Commission

FY 2026 Budget

723 - Law Enforcement

Revenues

FY 2026

Budget

723-45110-0000	Court Fees of the Circuit Court	35,198.43
723-47100-0000	Interest Revenue	2,000.00
723-47700-0000	Donations	100,000.00
Total Revenues		<u>137,198.43</u>

723 - Law Enforcement

Expenses

FY 2026

Budget

723-50104-2100	Shift Differential	2,080.00
723-50113-2100	Other Salaries and Waqes	94,307.20
723-50116-2100	Overtime Pav	5,000.00
723-50121-2100	Retirement Contributions	5,606.71
723-50122-2100	Health Insurance	22,316.40
723-50123-2100	Life Insurance	132.00
723-50124-2100	Social Security	7,756.12
723-50498-2100	Furniture/Equipment \$500 4999	-
723-50550-2100	Motor Vehicles	-
Total Expenses		<u>137,198.43</u>



Elmore County Commission



Resolution

COUNTY EMPLOYEE ANNUAL LEAVE PAYOUT RESOLUTION 2025-08-11-01

WHEREAS, Elmore County (the "County") recognizes the loss of annual time for some employees; and

WHEREAS, currently the County's Personnel Policy imposes a cap of 240 hours on the accrual of annual leave time; and

WHEREAS, due to ongoing operation needs, many County employees have been unable to utilize their accrued annual time, resulting in the loss of earned leave above 240 hours; and

WHEREAS, the County is committed to our employees and values their dedication and service.

NOW THEREFORE BE IT RESOLVED by the Elmore County Commission, that a one-time annual leave payout of up to forty (40) hours will be given to any employee in excess of 240 hours of accrued annual leave to be paid out in January 2026. Eligible employees include any full-time employee who, as of December 31, 2025, has accrued more than 240 hours of annual leave.

Presented on this the 11th day of August, 2025.

Henry Hines
District 1

Brad Davis
District 2

Dennis Hill
District 3

Bart Mercer
Chairman

Desirae Lewis Jackson
District 5