



Fiscal Year 2027 Budget for Randolph County, Alabama



Prepared at the Direction
of the
Randolph County Commission

Chairman Pamela Johnson
Commissioner Chris Lunsford
Commissioner Larry Roberts
Commissioner Derek Farr
Commissioner Lorenzo Foster

All County Departments Shall Abide
By this Fiscal Policy Directive Adopted in a Formal Meeting
of the Randolph County Commission
on the 28th day of September 2026.

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Executive Summary for the Randolph County Fiscal Year 2027 Budget is as follows:

**Budgeted Statement of Activities
Fiscal Year 2027**

	General Fund	Gasoline Taxes	Fiduciary Funds	Other Governmental Funds	Total
Revenues					
Taxes	\$ 4,285,240.00	\$ -	\$ 68,698.00	\$ 2,891,167.00	\$ 7,245,105.00
Licenses & Permits	\$ 26,400.00	\$ -	\$ -	\$ -	\$ 26,400.00
Intergovernmental	\$ 1,855,693.00	\$ 5,086,201.00	\$ -	\$ 296,500.00	\$ 7,238,394.00
Charges for Services	\$ 1,181,602.00	\$ -	\$ -	\$ 101,884.00	\$ 1,283,486.00
Miscellaneous Revenue	\$ 206,590.00	\$ 24,464.00	\$ -	\$ 43,641.00	\$ 274,695.00
Total Revenues	\$ 7,555,525.00	\$ 5,110,665.00	\$ 68,698.00	\$ 3,333,192.00	\$ 16,068,080.00
Expenditures					
General Government	\$ (1,833,438.00)	\$ -	\$ (68,698.00)	\$ (1,026,540.00)	\$ (2,928,676.00)
Public Safety	\$ (4,719,144.00)	\$ -	\$ -	\$ (42,372.00)	\$ (4,761,516.00)
Highways & Roads	\$ -	\$ (7,904,715.00)	\$ -	\$ -	\$ (7,904,715.00)
Sanatation	\$ (209,600.00)	\$ -	\$ -	\$ (2,505.00)	\$ (212,105.00)
Health	\$ (35,729.00)	\$ -	\$ -	\$ -	\$ (35,729.00)
Welfare	\$ (7,500.00)	\$ -	\$ -	\$ (3,000.00)	\$ (10,500.00)
Culture & Recreation	\$ (10,500.00)	\$ -	\$ -	\$ -	\$ (10,500.00)
Education	\$ (23,000.00)	\$ -	\$ -	\$ -	\$ (23,000.00)
Retirement of Debt	\$ -	\$ (627,642.00)	\$ -	\$ (631,205.00)	\$ (1,258,847.00)
Capital Outlay	\$ -	\$ -	\$ -	\$ (132,450.00)	\$ (132,450.00)
Total Expenditures	\$ (6,838,911.00)	\$ (8,532,357.00)	\$ (68,698.00)	\$ (1,838,072.00)	\$ (17,278,038.00)
Other Financing Sources					
Transfers In	\$ 2,501,453.00	\$ 2,695,010.00	\$ -	\$ 259,049.00	\$ 5,455,512.00
Transfers Out	\$ (3,159,382.00)	\$ (1,018,235.00)	\$ -	\$ (1,277,895.00)	\$ (5,455,512.00)
Total Interfund Transfers	\$ (657,929.00)	\$ 1,676,775.00	\$ -	\$ (1,018,846.00)	\$ -
Budgeted Excess of Revenues & Other Sources Over Expenditures & Other Uses	\$ 58,685.00	\$ (1,744,917.00)	\$ -	\$ 476,274.00	\$ (1,209,958.00)

@

&

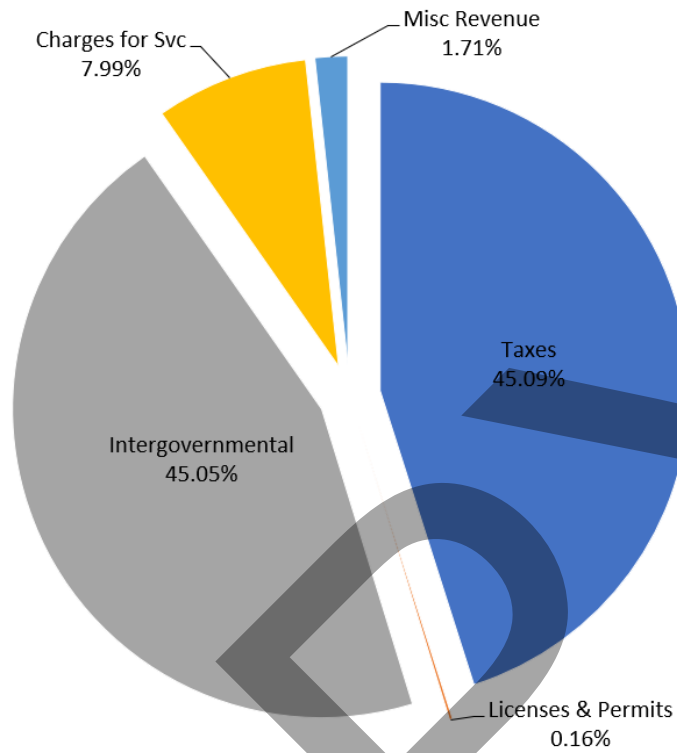
Notes:

1. In order to better display this information for ease of understanding, this Budgeted Statement of Activities is not presented in accordance with the Governmental Accounting Standards Board (GASB).
2. All funds are earmarked for specified uses; therefore, all expenditures from each fund must comply with the uses set forth in the 1975 Code of Alabama.

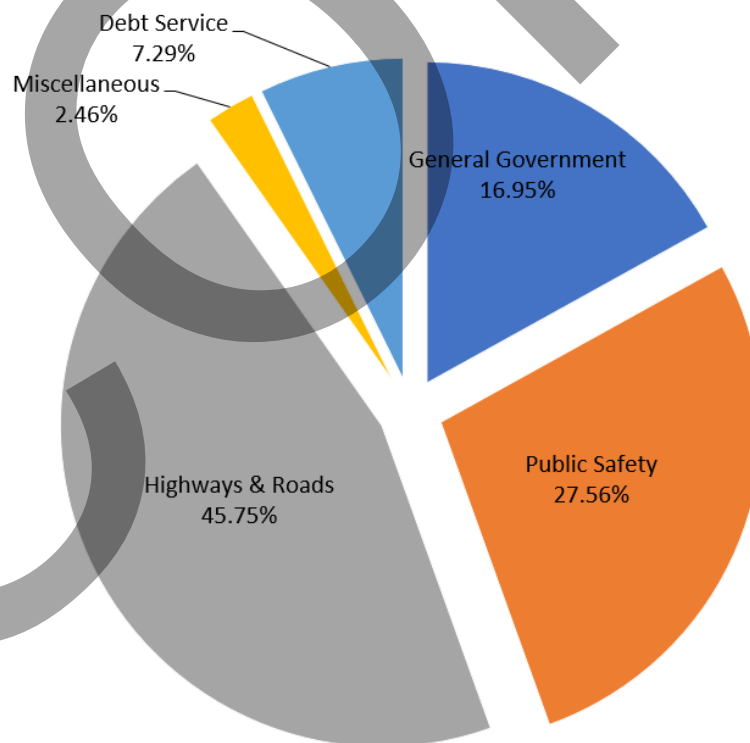
@ - Budgeted loss will be offset by prior year County Rebuild Alabama Funds & Federal Aid Exchange Funds for projects carried over from fiscal year 2026.

& - Transfer from General Fund to Capital Improvement to correct 2015 audit finding.

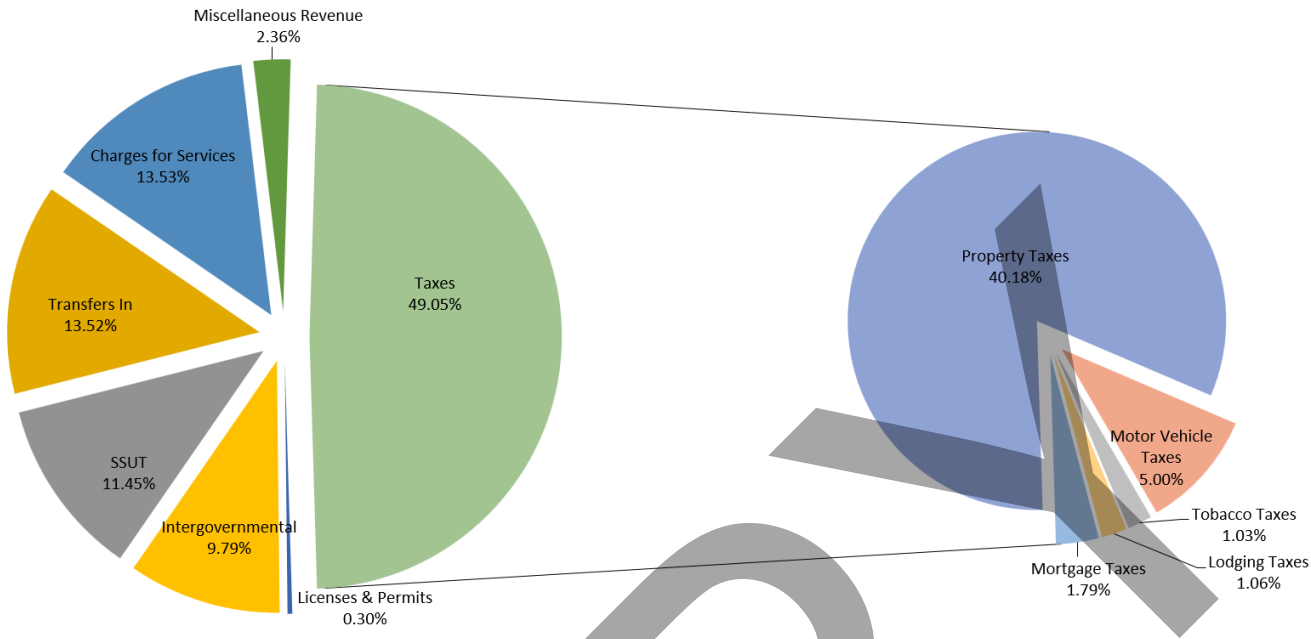
OVERALL BUDGETED REVENUE



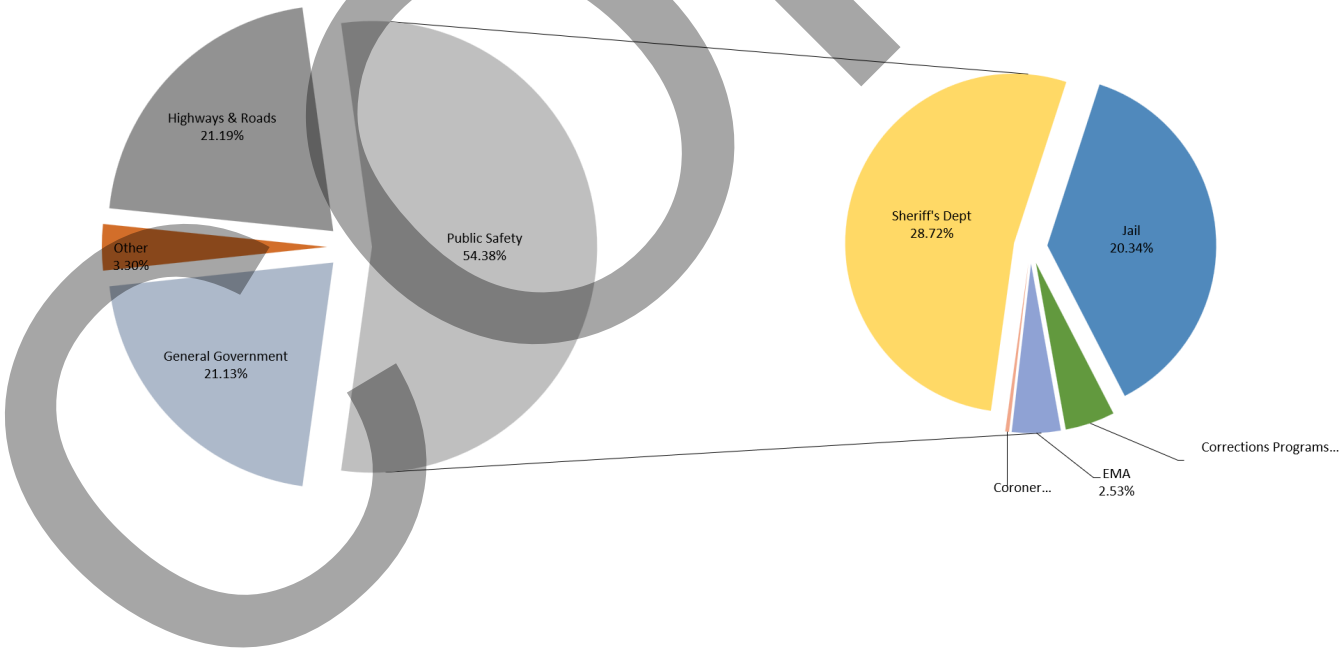
OVERALL BUDGETED EXPENDITURES



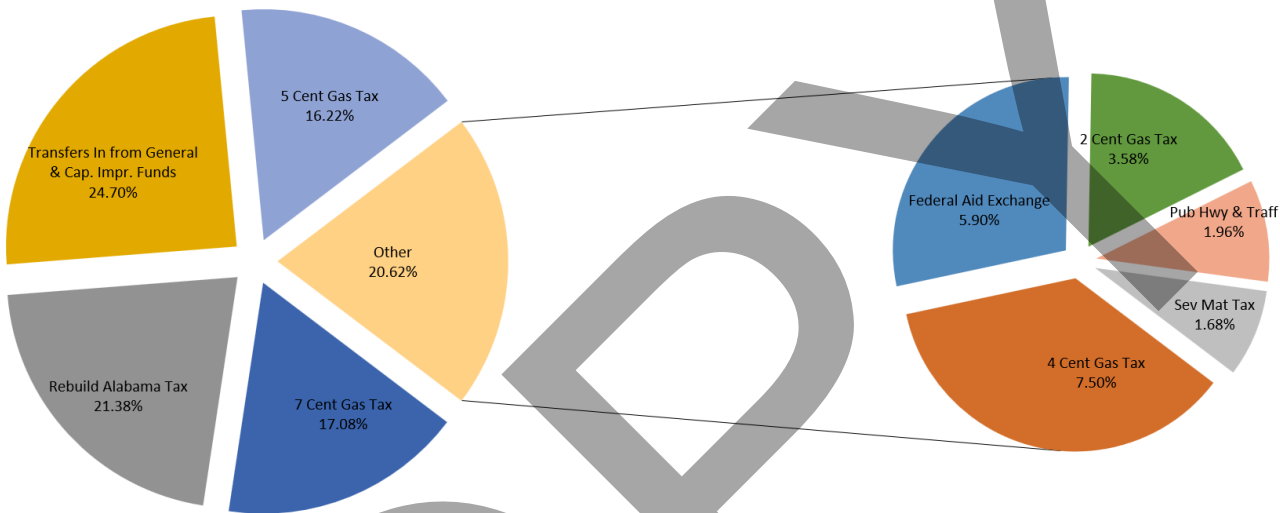
General Fund Revenue Source Percentages



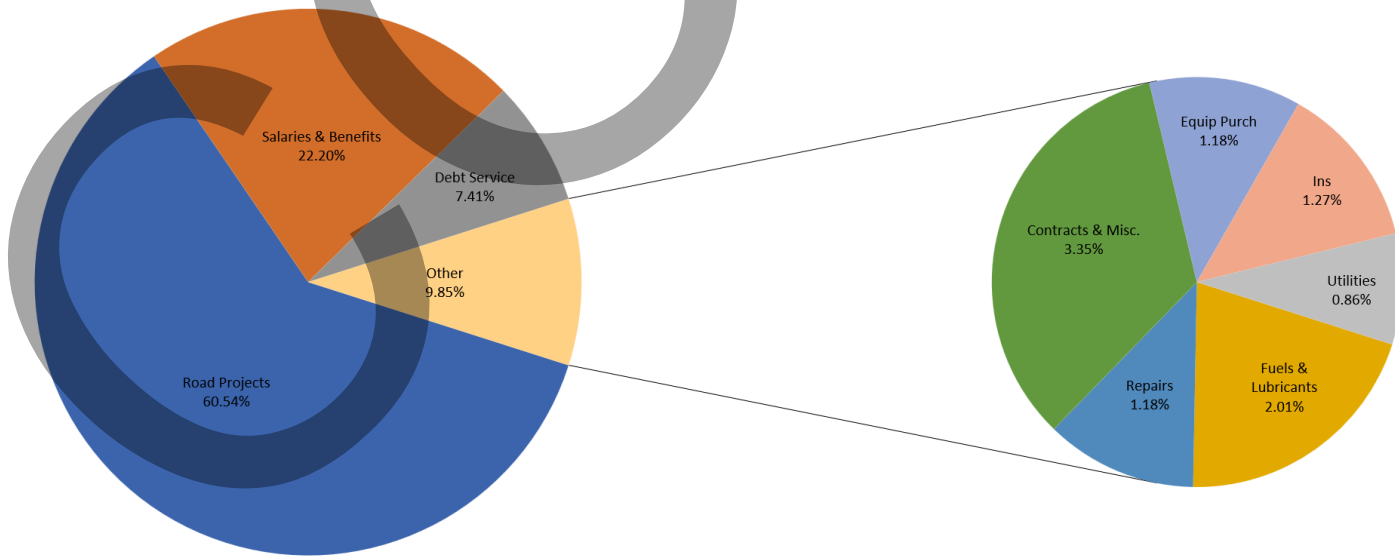
General Fund Expenditure Use Percentages



Gasoline Taxes Revenue Source Percentages



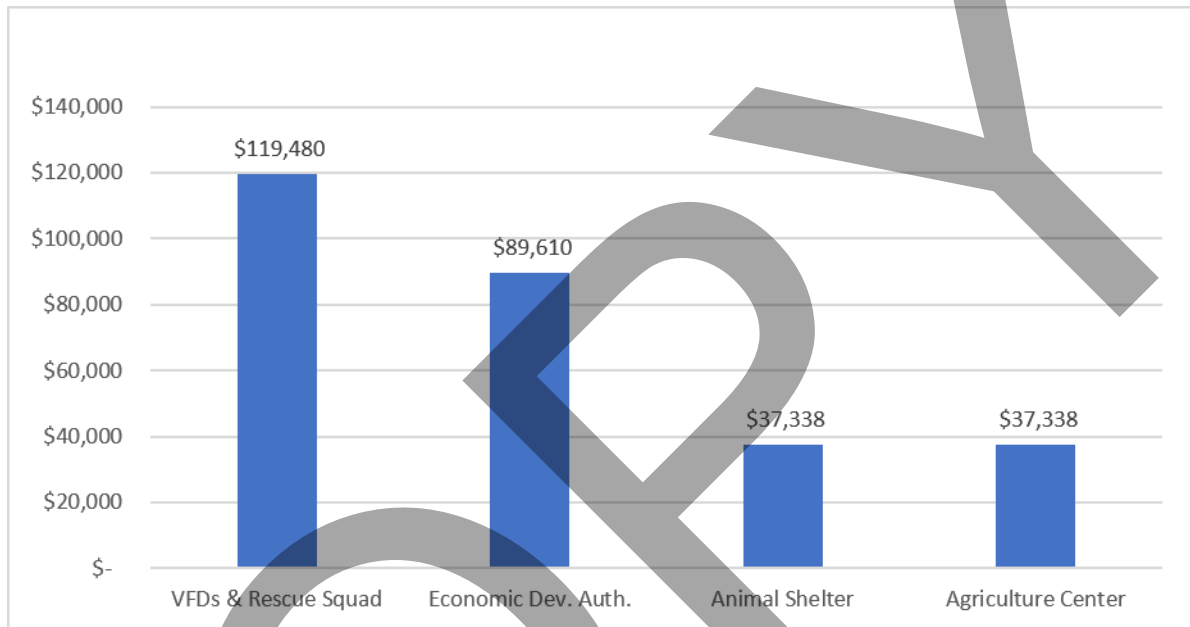
Gasoline Taxes Expenditures Use Percentages



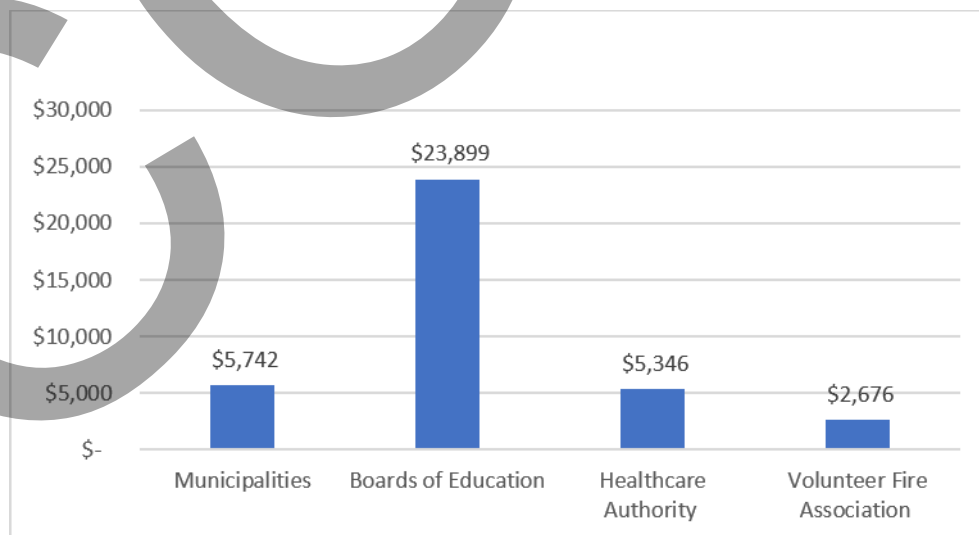
FUNDING TO OTHER AGENCIES

Below is are tables of expected revenue disbursements to other agencies as required by state law. These disbursements are not included in the county’s annual budget because they are recorded as a liability account titled “Due To Other Government Agency” when the revenue is received and the expenditure is recorded to the same account, creating a zero balance or “wash”.

Tobacco Taxes



Business Privilege / Franchise Taxes



Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
41110	COUNTY ADVALOREM TAXES	\$2,340,076.00
41112	AD VALOREM MOTOR VEHICLE	\$292,800.00
41240	COUNTY TOBACCO TAX General Fund's 24% portion established by Act#2026-121	\$89,610.00
41250	COUNTY LODGING TAXES Act#2003-268 requires 20% expenditure for tourism or economic development	\$92,369.00
41310	MTG & DEED FILING TAXES	\$156,347.00
43100	BUSINESS LICENSE	\$18,000.00
43800	MAN HOME REGISTRATION FEE	\$8,400.00
44112	ABC LICENSE RENEWAL	\$1,530.00
44113	STATE SALES TAX ABC	\$19,200.00
44120	STATE BEER TAX	\$157,200.00
44130	EXCISE TAX	\$81,600.00
44140	STATE SALES TAX	\$55,200.00
44141	SIMPLIFIED SELLERS TAX	\$1,000,000.00
44150	FRANCHISE TAX	\$67,176.00
44185	15 YEAR OLD PERMITS	\$4,680.00
44223	REIMBURSE ADMINISTRATIVE SAL	\$115,000.00
44230	ELECTIONS REIMBURSEMENT	\$45,000.00
44240	BOARD OF REGISTRARS REIMB	\$48,000.00
44293	REIMB MEDICAL EXP HOUSING PF	\$140,400.00
44360	DRUG COURT PROGRAM FUNDS	\$45,000.00
44610	EMA REIMBURSEMENT	\$51,607.00
44720	LAW ENFORCEMENT GRANTS	\$8,700.00
44980	REIMB TRUANCY PROGRAM	\$12,000.00
45100	CHARGES FOR COURT SVCS SHEI	\$25,200.00
45113	SHERIFF SERVING FEES	\$12,000.00
45155	COMMUNITY CORRECTIONS PROC	\$126,000.00
45210	PROBATE JUDGE FEES & COMM	\$135,600.00
45235	REVENUE COMM FEES & COMM	\$864,800.00
45281	SEX OFFENDER REGISTRATION	\$3,000.00
45412	LANDFILL DUMPING FEE	\$15,000.00
45610	TRANSPORTATION NETWORK COI	\$2.00
47100	INTEREST REVENUE	\$1,530.00
47900	OTHER MISCELLANEOUS	\$118,800.00
47906	REIMBURSE MAILING	\$13,200.00
47910	JAIL PHONE COMMISSIONS	\$22,800.00
47912	PROCEEDS FROM SURPLUS PROF	\$5,000.00
47913	SPECIAL RECORDING & STAMP FE	\$6,960.00
47920	RESTITUTION TO COUNTY	\$180.00
47951	REIMBURSE SRO	\$35,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
REVENUE TOTALS		<u>\$6,234,967.00</u>
51100	County Commission	
111	County Officials Salaries	\$98,189.00
113	Worker's Salary	\$279,996.00
116	Overtime	\$1,000.00
121	Retirement Match	\$19,420.00
122	Health Insurance Match	\$95,688.00
123	Life Insurance Match	\$750.00
124	FICA Match	\$28,000.00
125	Worker's Comp Match	\$5,126.00
126	S.U.I. Match	\$4,000.00
130	Other Employee Benefits	\$6,000.00
156	Drug Testing	\$500.00
164	Accounting & Auditing Services Financial Statement Preparation to address audit findings	\$30,000.00
177	Burial of Paupers	\$900.00
181	Information Technology	\$24,000.00
211	Office Supplies	\$5,000.00
219	Misc Supplies	\$6,000.00
223	COPY MACHINE EXPENSE	\$2,300.00
251	Telephone	\$7,800.00
252	Postage	\$3,600.00
253	Advertising	\$6,300.00
262	Mileage	\$8,000.00
264	Room & Meals	\$15,000.00
265	Registration & Training Fees	\$6,000.00
271	Insurance Buildings	\$4,265.00
272	Insurance Vehicles & Equipment	\$225.00
274	General Liability	\$46,446.00
279	Other Insurances	\$500.00
290	Direct Support	\$5,000.00
303	Dues	\$8,500.00
304	Contract Services	\$15,000.00
305	Legal & Right of Way Deeds	\$15,000.00
412	Redemption Land Sales Expense	\$20,000.00
540	Equipment & Furniture	\$1,500.00
586	Software Maintenance	\$27,966.00
ACCOUNT TOTALS		<u>\$797,971.00</u>
51240	Drug Court Program	

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
114	Compensation	\$18,500.00
156	Drug Testing	\$1,336.00
264	Room & Meals	\$7,989.00
265	Registration & Training Fees	\$525.00
304	Contract Services	\$16,650.00
ACCOUNT TOTALS		\$45,000.00
51260	District Attorney	
113	Worker's Salary	\$5,820.00
121	Retirement Match	\$300.00
124	FICA Match	\$100.00
ACCOUNT TOTALS		\$6,220.00
51280	Court Reporters	
113	Worker's Salary	\$1,258.00
121	Retirement Match	\$60.00
124	FICA Match	\$20.00
ACCOUNT TOTALS		\$1,338.00
51300	Judge of Probate	
111	County Officials Salaries	\$67,670.00
113	Worker's Salary	\$173,784.00
121	Retirement Match	\$11,520.00
122	Health Insurance Match	\$41,280.00
123	Life Insurance Match	\$375.00
124	FICA Match	\$18,500.00
181	Information Technology	\$4,920.00
219	Misc Supplies	\$500.00
223	COPY MACHINE EXPENSE	\$2,160.00
241	Electricity	\$6,000.00
251	Telephone	\$6,000.00
252	Postage	\$600.00
279	Other Insurances	\$100.00
309	Printing & Booking Binging	\$5,000.00
586	Software Maintenance	\$25,200.00
ACCOUNT TOTALS		\$363,609.00
51910	Elections	
114	Compensation	\$15,000.00
219	Misc Supplies	\$1,000.00
221	Rental of Bldgs & Land	\$1,500.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
241	Electricity	\$1,500.00
252	Postage	\$1,000.00
253	Advertising	\$10,000.00
272	Insurance Vehicles & Equipment	\$482.00
304	Contract Services	\$500.00
322	Election Workers	\$21,000.00
586	Software Maintenance	\$58,200.00
ACCOUNT TOTALS		\$110,182.00
51920	Board of Registrars	
113	Worker's Salary	\$60,000.00
124	FICA Match	\$840.00
211	Office Supplies	\$500.00
223	COPY MACHINE EXPENSE	\$1,500.00
251	Telephone	\$780.00
252	Postage	\$3,000.00
262	Mileage	\$500.00
264	Room & Meals	\$500.00
303	Dues	\$100.00
ACCOUNT TOTALS		\$67,720.00
51945	Soil Conservation	
290	Direct Support	\$5,000.00
ACCOUNT TOTALS		\$5,000.00
51990	Courthouse	
113	Worker's Salary	\$74,400.00
116	Overtime	\$2,000.00
121	Retirement Match	\$4,000.00
122	Health Insurance Match	\$16,512.00
123	Life Insurance Match	\$150.00
124	FICA Match	\$5,700.00
125	Worker's Comp Match	\$2,900.00
153	Pest Control	\$2,400.00
156	Drug Testing	\$200.00
181	Information Technology	\$4,200.00
183	Fire Alarm Monitoring & Inspection:	\$2,424.00
184	Elevator Monitoring & Inspections	\$4,200.00
212	Fuels and Lubricants	\$500.00
214	Small Tools & Minor Equipment	\$3,600.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
216	Cleaning & Janitorial Supplies	\$13,000.00
219	Misc Supplies	\$14,000.00
231	Repair & Maintenance Bldgs	\$15,000.00
234	Repair & Maint Motor Vehicle	\$3,000.00
239	Other Repairs & Maintenance	\$20,000.00
241	Electricity	\$30,000.00
243	Water & Sewer	\$3,600.00
245	Garbage	\$4,800.00
251	Telephone	\$36,000.00
271	Insurance Buildings	\$18,277.00
272	Insurance Vehicles & Equipment	\$947.00
304	Contract Services	\$5,820.00
327	Uniforms	\$12,000.00
540	Equipment & Furniture	\$6,000.00
578	Lighting System	\$8,796.00
ACCOUNT TOTALS		\$314,426.00
51991	Coosa Valley RC&D	
303	Dues	\$750.00
ACCOUNT TOTALS		\$750.00
51995	Information Technology	
113	Worker's Salary	\$56,300.00
116	Overtime	\$2,000.00
121	Retirement Match	\$4,000.00
122	Health Insurance Match	\$14,184.00
123	Life Insurance Match	\$75.00
124	FICA Match	\$4,500.00
239	Other Repairs & Maintenance	\$8,000.00
251	Telephone	\$500.00
274	General Liability	\$6,663.00
304	Contract Services	\$25,000.00
ACCOUNT TOTALS		\$121,222.00
52100	Sheriff's Dept	
111	County Officials Salaries Act#2012-367 links Sheriff's salary to a state employee's pay scale	\$102,121.00
113	Worker's Salary Added 1 position for Narcotics Investigator	\$1,118,179.00
116	Overtime	\$30,000.00
119	Supernumary Retirement	\$46,080.00
121	Retirement Match	\$64,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
122	Health Insurance Match	\$257,892.00
123	Life Insurance Match	\$1,725.00
124	FICA Match	\$90,000.00
125	Worker's Comp Match	\$25,000.00
156	Drug Testing	\$2,800.00
159	Investigative Services Contract with JSU for their forensics lab and services	\$5,000.00
181	Information Technology	\$3,600.00
207	Safety Supplies Bullet Proof Vests, Tasers, Body Cams, & Supples for new Narcotics Investigator	\$80,990.00
211	Office Supplies	\$2,000.00
212	Fuels and Lubricants	\$115,000.00
214	Small Tools & Minor Equipment Faraday Phone Bags for Investigators	\$690.00
215	Tires & Tubes	\$10,000.00
219	Misc Supplies	\$2,000.00
223	COPY MACHINE EXPENSE	\$5,880.00
234	Repair & Maint Motor Vehicle	\$55,000.00
251	Telephone	\$21,600.00
252	Postage	\$1,200.00
253	Advertising	\$500.00
264	Room & Meals	\$5,000.00
265	Registration & Training Fees	\$5,500.00
272	Insurance Vehicles & Equipment	\$30,953.00
274	General Liability	\$178,816.00
290	Direct Support Contract for Dispatching Services provided by E911 for 10% of SSUT	\$100,000.00
303	Dues	\$6,500.00
304	Contract Services	\$8,000.00
312	Prisoner Extradiction	\$1,500.00
327	Uniforms	\$5,000.00
540	Equipment & Furniture Drone (RC&D Council Grant)	\$8,700.00
550	Vehicle Purchase 1 New Vehicle	\$57,300.00
586	Software Maintenance	\$43,900.00
ACCOUNT TOTALS		\$2,492,426.00
52200	Jail	
113	Worker's Salary	\$808,358.00
116	Overtime	\$45,000.00
121	Retirement Match	\$42,915.00
122	Health Insurance Match	\$189,324.00
123	Life Insurance Match	\$1,575.00
124	FICA Match	\$61,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
125	Worker's Comp Match	\$21,925.00
153	Pest Control	\$3,000.00
156	Drug Testing	\$3,200.00
181	Information Technology	\$4,000.00
183	Fire Alarm Monitoring & Inspection	\$4,300.00
203	Uniform, Clothing, & Footwear	\$6,000.00
207	Safety Supplies	\$2,000.00
209	Plumbing Supplies	\$2,000.00
211	Office Supplies	\$3,240.00
214	Small Tools & Minor Equipment	\$5,000.00
216	Cleaning & Janitorial Supplies	\$22,000.00
219	Misc Supplies	\$5,000.00
223	COPY MACHINE EXPENSE	\$4,200.00
231	Repair & Maintenance Bldgs	\$50,000.00
232	Repair & Maint Constr Equip	\$2,000.00
234	Repair & Maint Motor Vehicle	\$5,000.00
241	Electricity	\$100,000.00
243	Water & Sewer	\$25,000.00
244	Propane	\$16,000.00
245	Garbage	\$2,500.00
251	Telephone	\$20,000.00
252	Postage	\$500.00
253	Advertising	\$300.00
262	Mileage	\$2,000.00
264	Room & Meals	\$8,000.00
265	Registration & Training Fees	\$4,000.00
271	Insurance Buildings	\$17,618.00
272	Insurance Vehicles & Equipment	\$3,766.00
304	Contract Services	\$18,388.00
306	Medical & Dental Prisoners	\$233,141.00
327	Uniforms	\$8,000.00
540	Equipment & Furniture	\$2,000.00
586	Software Maintenance	\$13,000.00
ACCOUNT TOTALS		\$1,765,250.00
52300 EMA		
113	Worker's Salary	\$105,206.00
116	Overtime	\$7,000.00
121	Retirement Match	\$6,500.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
122	Health Insurance Match	\$22,440.00
123	Life Insurance Match	\$150.00
124	FICA Match	\$8,000.00
125	Worker's Comp Match	\$2,625.00
156	Drug Testing	\$200.00
181	Information Technology	\$3,000.00
211	Office Supplies	\$800.00
212	Fuels and Lubricants	\$3,500.00
215	Tires & Tubes	\$1,000.00
219	Misc Supplies	\$4,000.00
221	Rental of Bldgs & Land Rent paid to E911 for utilization of their basement	\$11,400.00
223	COPY MACHINE EXPENSE	\$2,300.00
234	Repair & Maint Motor Vehicle	\$2,000.00
251	Telephone	\$17,000.00
252	Postage	\$200.00
264	Room & Meals	\$7,000.00
265	Registration & Training Fees	\$2,000.00
272	Insurance Vehicles & Equipment	\$1,362.00
303	Dues	\$100.00
304	Contract Services	\$9,000.00
540	Equipment & Furniture	\$1,000.00
586	Software Maintenance	\$1,600.00
ACCOUNT TOTALS		\$219,383.00
52306	Randolph County Volunteer Fire Assoc.	
290	Direct Support	\$500.00
ACCOUNT TOTALS		\$500.00
52400	Coroner	
111	County Officials Salaries	\$12,485.00
124	FICA Match	\$1,000.00
125	Worker's Comp Match	\$31.00
262	Mileage	\$600.00
264	Room & Meals	\$2,000.00
265	Registration & Training Fees	\$300.00
303	Dues	\$700.00
ACCOUNT TOTALS		\$17,116.00
52600	Juvenile Probation Office	
113	Worker's Salary	\$7,200.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
121	Retirement Match	\$456.00
124	FICA Match	\$150.00
219	Misc Supplies	\$200.00
251	Telephone	\$500.00
304	Contract Services	\$127,750.00
ACCOUNT TOTALS		\$136,256.00
52910	Community Corrections Program	
113	Worker's Salary	\$59,342.00
121	Retirement Match	\$3,300.00
122	Health Insurance Match	\$8,256.00
123	Life Insurance Match	\$75.00
124	FICA Match	\$4,500.00
156	Drug Testing	\$1,000.00
211	Office Supplies	\$500.00
219	Misc Supplies	\$400.00
223	COPY MACHINE EXPENSE	\$1,440.00
251	Telephone	\$500.00
252	Postage	\$200.00
262	Mileage	\$1,000.00
264	Room & Meals	\$2,000.00
265	Registration & Training Fees	\$600.00
303	Dues	\$100.00
304	Contract Services	\$5,000.00
ACCOUNT TOTALS		\$88,213.00
54100	Solid Waste/Sanitation Landfill	
114	Compensation	\$45,000.00
212	Fuels and Lubricants	\$5,000.00
213	Road Building Materials	\$5,000.00
219	Misc Supplies	\$5,000.00
225	Equipment Lease/Rental	\$140,000.00
264	Room & Meals	\$5,000.00
265	Registration & Training Fees	\$3,000.00
304	Contract Services	\$1,600.00
ACCOUNT TOTALS		\$209,600.00
55400	Animal Control New Department	
182	Professional Services Housing & Euthanizing Dangerous Dogs	\$5,000.00
214	Small Tools & Minor Equipment Nets, cathing poles, & crates	\$2,842.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
216	Cleaning & Janitorial Supplies	\$1,560.00
265	Registration & Training Fees	\$1,655.00
304	Contract Services Impounding of dogs, cats, & ferrets in violation of the rabies law as required by AL 3-7A-7.	\$10,800.00
540	Equipment & Furniture 6-dog trailer	\$13,872.00
ACCOUNT TOTALS		\$35,729.00
56225	Woodland Senior Center	
290	Direct Support	\$500.00
ACCOUNT TOTALS		\$500.00
56226	ROANOKE SENIOR CENTER	
290	Direct Support	\$500.00
ACCOUNT TOTALS		\$500.00
56227	WEDOWEE SENIOR CENTER	
290	Direct Support	\$500.00
ACCOUNT TOTALS		\$500.00
56228	Randolph County Learning Center	
290	Direct Support	\$3,000.00
ACCOUNT TOTALS		\$3,000.00
56230	Tr-County Children's Advocacy Center	
290	Direct Support	\$3,000.00
ACCOUNT TOTALS		\$3,000.00
57100	Cheaha Regional Library	
290	Direct Support	\$1,000.00
ACCOUNT TOTALS		\$1,000.00
57200	Randolph County Chamber of Commerce	
290	Direct Support	\$2,500.00
304	Contract Services	\$6,000.00
ACCOUNT TOTALS		\$8,500.00
57300	Randolph County Economic Development Authori	
290	Direct Support	
ACCOUNT TOTALS		\$0.00
57400	American Legion Post 53	
290	Direct Support	\$1,000.00
ACCOUNT TOTALS		\$1,000.00
58200	Extension Service	
290	Direct Support	\$23,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
001	General Fund	
ACCOUNT TOTALS		\$23,000.00
EXPENDITURE TOTALS		\$6,838,911.00
61100	TRANSFERS IN ROAD & BRIDGE	\$1,320,558.00
61101	TRANSFERS IN FROM HALF-CENT	\$1,145,895.00
61104	TRANSFER IN FROM PH&T	\$35,000.00
TRANSFER IN TOTALS		\$2,501,453.00
62103	TRANSFER OUT TO GAS TAX	\$1,579,775.00
62104	TRANSFER OUT TO CAPITAL IMPR	\$259,049.00
TRANSFER OUT TOTALS		\$1,838,824.00
Excess Revenue over Expenditures		(\$604,944.00)
Excess Revenue over Expenditures and Other Sources		\$57,685.00

Repaying half of the \$509,049.30 Capital Improvement funds incorrectly spent in 2015. (Audit Funding 2015-004)

Approved Budget Amounts		
Total Estimated Revenues	\$6,234,967.00	
Total Estimated Transfers In	\$2,501,453.00	
Total Estimated Expenditures		\$6,839,911.00
Total Estimated Transfers Out		\$1,838,824.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$8,736,420.00	\$8,678,735.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
029	Pistol Permit Revenue Loss Fund	
44329	PISTOL PERMIT REVENUE LOSS F	\$30,000.00
REVENUE TOTALS		\$30,000.00
52100 Sheriff's Dept		
290	Direct Support	\$30,000.00
ACCOUNT TOTALS		\$30,000.00
EXPENDITURE TOTALS		\$30,000.00

Fund established and governed by Act 2022-133 and Act 2023-504 to account for those grant funds received from ADECA and passed on to the Sheriff for lost revenue due to the change in pistol permit laws.

Excess Revenue over Expenditures	\$0.00
Excess Revenue over Expenditures and Other Sources	\$0.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts	
\$30,000.00	
\$0.00	
	\$30,000.00
	\$0.00
\$0.00	
\$30,000.00	\$30,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

031	Opioid Settlement Fund		
47100	INTEREST REVENUE	Fund established to track revenues received from the national Opioid Settlements and expenditures related to addressing Opioid Use Disorder and other co-occurring events as dictated by the court settlement documents.	\$220.00
47980	OPIOID SETTLEMENT REVENUES		\$40,000.00
REVENUE TOTALS			\$40,220.00
56230	Tr-County Children's Advocacy Center		
304	Contract Services		\$3,000.00
ACCOUNT TOTALS			\$3,000.00
EXPENDITURE TOTALS			\$3,000.00
Excess Revenue over Expenditures			\$37,220.00
Excess Revenue over Expenditures and Other Sources			\$37,220.00

Total Estimated Revenues
 Total Estimated Transfers In
 Total Estimated Expenditures
 Total Estimated Transfers Out
 Total Estimated Other Sources
 Total Budget Amount

Approved Budget Amounts		
\$40,220.00		
\$0.00		
		\$3,000.00
		\$0.00
\$0.00		
\$40,220.00		\$3,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
105	RanCo Jail Tax Fund		
41202	HALF-CENT SALES TAX	Established and governed by Act 20127-254 for the construction, operation, & maintenance of a new jail.	\$1,880,000.00
45150	COURT COST JAIL FUND		\$74,400.00
47100	INTEREST REVENUE		\$2,700.00
REVENUE TOTALS			\$1,957,100.00
52200	Jail		
600	PRINCIPAL		\$349,202.00
630	INTEREST		\$282,003.00
ACCOUNT TOTALS			\$631,205.00
EXPENDITURE TOTALS			\$631,205.00
62105	TRANSFER OUT TO GF		\$1,145,895.00
TRANSFER OUT TOTALS			\$1,145,895.00
Excess Revenue over Expenditures			\$1,325,895.00
Excess Revenue over Expenditures and Other Sources			\$180,000.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts	
\$1,957,100.00	
\$0.00	
	\$631,205.00
	\$1,145,895.00
\$0.00	
\$1,957,100.00	\$1,777,100.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

109	RanCo Warning Siren Fund	
47100	INTEREST REVENUE	\$5.00
REVENUE TOTALS		\$5.00

Excess Revenue over Expenditures	\$5.00
Excess Revenue over Expenditures and Other Sources	\$5.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts		
	\$5.00	
	\$0.00	
		\$0.00
		\$0.00
	\$0.00	
	\$5.00	\$0.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
111	Gasoline Fund		
44190	STATE GASOLINE TAX	AL 40-17-31 & 78	\$809,000.00
44221	ENGINEER SALARY REIMBURSEMENT	ALDOT reimburses 70% of the County Engineer's Salary & 50% of Asst. Engineer	\$129,789.00
44222	REIMBURSE PROJECTS	Fuel Reimbursements from other funds	\$15,000.00
44243	REIMBURSE PROJECT SALARIES	General Fund Landfill Reimbursement	\$185,000.00
47100	INTEREST REVENUE		\$300.00
47912	PROCEEDS FROM SURPLUS PROF		\$20,000.00
REVENUE TOTALS			\$1,159,089.00
53100	County Wide Roads		
113	Worker's Salary		\$1,350,009.00
116	Overtime		\$30,000.00
121	Retirement Match		\$82,227.00
122	Health Insurance Match		\$280,308.00
123	Life Insurance Match		\$2,325.00
124	FICA Match		\$103,534.00
125	Worker's Comp Match		\$33,452.00
156	Drug Testing		\$15,000.00
202	Road Signs		\$30,000.00
211	Office Supplies		\$15,000.00
212	Fuels and Lubricants		\$170,000.00
213	Road Building Materials		\$300,000.00
215	Tires & Tubes		\$10,000.00
219	Misc Supplies		\$45,000.00
223	COPY MACHINE EXPENSE		\$3,400.00
225	Equipment Lease/Rental		\$15,000.00
231	Repair & Maintenance Bldgs		\$5,000.00
232	Repair & Maint Constr Equip		\$60,000.00
234	Repair & Maint Motor Vehicle		\$25,000.00
241	Electricity		\$30,000.00
243	Water & Sewer		\$10,000.00
251	Telephone		\$33,000.00
252	Postage		\$1,000.00
253	Advertising		\$1,500.00
262	Mileage		\$5,500.00
264	Room & Meals		\$15,000.00
265	Registration & Training Fees		\$5,000.00
271	Insurance Buildings		\$7,427.00
272	Insurance Vehicles & Equipment		\$100,425.00
303	Dues		\$1,500.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
111	Gasoline Fund	
304	Contract Services	\$115,000.00
327	Uniforms	\$30,000.00
550	Vehicle Purchase	\$100,000.00
574	Bridges-Other Than Construction C	\$57,000.00
586	Software Maintenance	\$15,850.00
600	PRINCIPAL	\$564,721.00
630	INTEREST	\$62,921.00
ACCOUNT TOTALS		<u>\$3,731,099.00</u>
EXPENDITURE TOTALS		<u>\$3,731,099.00</u>
61103	TRANSFER IN FROM GF	\$1,579,775.00
61104	TRANSFER IN FROM PH&T	\$98,100.00
61105	TRANSFER IN FROM SEVERED MA	\$114,300.00
61106	TRANSFER IN FROM 5-CENT	\$231,000.00
61107	TRANSFER IN FROM CAPITAL IMP	\$132,000.00
61108	TRANSFER IN FROM GAS TAX	\$416,835.00
TRANSFER IN TOTALS		<u>\$2,572,010.00</u>
Excess Revenue over Expenditures		(\$2,572,010.00)
Excess Revenue over Expenditures and Other Sources		\$0.00

Approved Budget Amounts	
Total Estimated Revenues	\$1,159,089.00
Total Estimated Transfers In	\$2,572,010.00
Total Estimated Expenditures	\$3,731,099.00
Total Estimated Transfers Out	\$0.00
Total Estimated Other Sources	\$0.00
Total Budget Amount	\$3,731,099.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
112	Road & Bridge Fund	AL§11-14-11: special county property tax revenue for the payment of debt incurred for building and maintaining necessary public buildings, roads, & bridges. Any excess should be transferred to the General Fund.	
41110	COUNTY ADVALOREM TAXES		\$1,170,038.00
41112	AD VALOREM MOTOR VEHICLE		\$144,000.00
44150	FRANCHISE TAX		\$3,400.00
47100	INTEREST REVENUE		\$3,120.00
REVENUE TOTALS			\$1,320,558.00
62105	TRANSFER OUT TO GF		\$1,320,558.00
TRANSFER OUT TOTALS			\$1,320,558.00
Excess Revenue over Expenditures			\$1,320,558.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts	
\$1,320,558.00	
\$0.00	
	\$0.00
	\$1,320,558.00
\$0.00	
\$1,320,558.00	\$1,320,558.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

113	Public Hwy & Traffic		
44170	MOTOR VEHICLE TAX	AL§40-12-270: to account for the expenditure of motor vehicle license taxes and fees and driver's license revenue for the construction, improvement, & maintenance of public highways and streets.	\$75,000.00
44171	MV TAX		\$55,000.00
44185	15 YEAR OLD PERMITS		\$2,500.00
47100	INTEREST REVENUE		\$600.00
REVENUE TOTALS			<u>\$133,100.00</u>
62103	TRANSFER OUT TO GAS TAX		\$98,100.00
62105	TRANSFER OUT TO GF	Act#1996-28 requires \$35,000 be transferred to General Fund for law enforcement	\$35,000.00
TRANSFER OUT TOTALS			<u>\$133,100.00</u>

Excess Revenue over Expenditures \$133,100.00

Excess Revenue over Expenditures and Other Sources \$0.00

Approved Budget Amounts		
Total Estimated Revenues	\$133,100.00	
Total Estimated Transfers In	\$0.00	
Total Estimated Expenditures		\$0.00
Total Estimated Transfers Out		\$133,100.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$133,100.00	\$133,100.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
114	Severed Materials Fund		
44194	STATE SEVERANCE MATERIALS	AL§40-13-50 thru 61: to account for funds distributed to the county from the state as a result of the severance of materials from the ground (i.e. rock quarries, oil drilling, mineral mines, etc...)	\$114,000.00
47100	INTEREST REVENUE		\$300.00
REVENUE TOTALS			\$114,300.00
62103	TRANSFER OUT TO GAS TAX		\$114,300.00
TRANSFER OUT TOTALS			\$114,300.00
Excess Revenue over Expenditures			\$114,300.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Approved Budget Amounts	
Total Estimated Revenues	\$114,300.00
Total Estimated Transfers In	\$0.00
Total Estimated Expenditures	\$0.00
Total Estimated Transfers Out	\$114,300.00
Total Estimated Other Sources	\$0.00
Total Budget Amount	\$114,300.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
116	Capital Improvement Fund		
44197	COUNTY CAPITAL IMPROVEMENT	AL§11-29-6: to account for the county's share of distribution from the Alabama Trust Fund.	\$264,000.00
47100	INTEREST REVENUE		\$450.00
REVENUE TOTALS			\$264,450.00
51990	Courthouse		
231	Repair & Maintenance Bldgs		\$41,684.00
ACCOUNT TOTALS			\$41,684.00
52100	Sheriff's Dept		
540	Equipment & Furniture	Audio & Video Interview Equipment, Server, & Radio Repeater	\$40,766.00
ACCOUNT TOTALS			\$40,766.00
53100	County Wide Roads		
540	Equipment & Furniture	Fencing around the County Shop	\$50,000.00
ACCOUNT TOTALS			\$50,000.00
EXPENDITURE TOTALS			\$132,450.00
61103	TRANSFER IN FROM GF	Repaying half of the \$509,049.30 Capital Improvement funds incorrectly spent in 2015. (Audit Funding 2015-004)	\$259,049.00
TRANSFER IN TOTALS			\$259,049.00
62103	TRANSFER OUT TO GAS TAX	AL§11-29-6: limits the use of these funds on public roads to 50%.	\$132,000.00
TRANSFER OUT TOTALS			\$132,000.00
Excess Revenue over Expenditures			\$132,000.00
Excess Revenue over Expenditures and Other Sources			\$259,049.00

Approved Budget Amounts		
Total Estimated Revenues	\$264,450.00	
Total Estimated Transfers In	\$259,049.00	
Total Estimated Expenditures		\$132,450.00
Total Estimated Transfers Out		\$132,000.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$523,499.00	\$264,450.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
117	RRR Gasoline		
44191	4 CENT	AL§40-17-224: 4 cent gas tax for the resurfacing, restoration, & rehabilitation of paved roads	\$469,000.00
44193	ADDITIONAL EXCISE TAX	Act#2004-546	\$38,900.00
44222	REIMBURSE PROJECTS		
44700	AMERICAN RESCUE PLAN ACT		
47100	INTEREST REVENUE		\$935.00
REVENUE TOTALS			\$508,835.00
53100	County Wide Roads		
165	ENGINEERING/ARCHITECTURAL	Plans & Specs for road projects	\$20,000.00
213	Road Building Materials	Cold Patch, Liquid Asphalt, & Stone (\$95k increase)	\$100,000.00
239	Other Repairs & Maintenance	Pipe Replacements	\$85,000.00
304	Contract Services	Watershed Maintenance	\$10,000.00
ACCOUNT TOTALS			\$215,000.00
EXPENDITURE TOTALS			\$215,000.00
61102	TRANSFER IN SECONDARY RDS		\$123,000.00
TRANSFER IN TOTALS			\$123,000.00
62103	TRANSFER OUT TO GAS TAX		\$416,835.00
TRANSFER OUT TOTALS			\$416,835.00
Excess Revenue over Expenditures			\$293,835.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Approved Budget Amounts		
Total Estimated Revenues	\$508,835.00	
Total Estimated Transfers In	\$123,000.00	
Total Estimated Expenditures		\$215,000.00
Total Estimated Transfers Out		\$416,835.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$631,835.00	\$631,835.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
118	5-cent Gasoline	
44196	5 CENT GASOLINE AL§40-17-74.1: 5 cent gas tax for resurfacing, restoration, & rehabilitation of paved roads.	\$231,000.00
44222	REIMBURSE PROJECTS CR7 FEMA Reimbursement	\$870,000.00
44700	AMERICAN RESCUE PLAN ACT	
47100	INTEREST REVENUE	
REVENUE TOTALS		<u>\$1,101,000.00</u>
53100	County Wide Roads	
239	Other Repairs & Maintenance CR7 FEMA Project	\$870,000.00
ACCOUNT TOTALS		<u>\$870,000.00</u>
EXPENDITURE TOTALS		<u>\$870,000.00</u>
62103	TRANSFER OUT TO GAS TAX	\$231,000.00
TRANSFER OUT TOTALS		<u>\$231,000.00</u>
Excess Revenue over Expenditures		\$231,000.00
Excess Revenue over Expenditures and Other Sources		\$0.00

Total Estimated Revenues
 Total Estimated Transfers In
 Total Estimated Expenditures
 Total Estimated Transfers Out
 Total Estimated Other Sources
 Total Budget Amount

Approved Budget Amounts	
\$1,101,000.00	
\$0.00	
	\$870,000.00
	\$231,000.00
\$0.00	
\$1,101,000.00	\$1,101,000.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
119	Secondary Roads		
44170	MOTOR VEHICLE TAX	AL§40-12-270(a)(1): for the construction of high density unpaved roads or for	\$126,000.00
44192	GASOLINE INSPECTION FEE	the reconstruction, resurfacing, & restoration of paved roads and bridges.	\$117,000.00
47100	INTEREST REVENUE		
REVENUE TOTALS			\$243,000.00
53100	County Wide Roads		
213	Road Building Materials	Pipe Replacements	\$20,000.00
239	Other Repairs & Maintenance	CR417 Bridge	\$100,000.00
ACCOUNT TOTALS			\$120,000.00
EXPENDITURE TOTALS			\$120,000.00
62103	TRANSFER OUT TO GAS TAX		\$123,000.00
TRANSFER OUT TOTALS			\$123,000.00
Excess Revenue over Expenditures			\$123,000.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Total Estimated Revenues
 Total Estimated Transfers In
 Total Estimated Expenditures
 Total Estimated Transfers Out
 Total Estimated Other Sources
 Total Budget Amount

Approved Budget Amounts			
\$243,000.00			
\$0.00			
		\$120,000.00	
		\$123,000.00	
\$0.00			
\$243,000.00		\$243,000.00	

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
120	Reappraisal Fund	
41110	COUNTY ADVALOREM TAXES	\$487,390.00
47100	INTEREST REVENUE	
REVENUE TOTALS		\$487,390.00
51400	Tax Assessor	
113	Worker's Salary	\$192,630.00
116	Overtime	\$1,000.00
121	Retirement Match	\$11,000.00
122	Health Insurance Match	\$47,208.00
123	Life Insurance Match	\$375.00
124	FICA Match	\$14,000.00
125	Worker's Comp Match	\$308.00
156	Drug Testing	\$400.00
211	Office Supplies	\$6,500.00
212	Fuels and Lubricants	\$6,000.00
219	Misc Supplies	\$3,000.00
221	Rental of Bldgs & Land	\$2,300.00
223	COPY MACHINE EXPENSE	\$4,000.00
234	Repair & Maint Motor Vehicle	\$2,000.00
240	Repair & Maintenance GIS Software	\$88,350.00
241	Electricity	\$5,000.00
243	Water & Sewer	\$4,500.00
251	Telephone	\$14,000.00
252	Postage	\$18,700.00
262	Mileage	\$1,500.00
264	Room & Meals	\$5,000.00
265	Registration & Training Fees	\$3,000.00
271	Insurance Buildings	\$1,050.00
272	Insurance Vehicles & Equipment	\$2,889.00
274	General Liability	\$513.00
292	Legal Services	\$2,000.00
304	Contract Services	\$42,467.00
540	Equipment & Furniture	\$2,000.00
ACCOUNT TOTALS		\$481,690.00
51930	Board of Equalization	
114	Compensation	\$1,200.00
252	Postage	\$500.00
262	Mileage	\$4,000.00

Randolph County Commission Proposed Budget Worksheet for Fiscal Year 2027

	Proposed Amount
120 Reappraisal Fund	
ACCOUNT TOTALS	<u>\$5,700.00</u>
EXPENDITURE TOTALS	<u>\$487,390.00</u>
Excess Revenue over Expenditures	\$0.00
Excess Revenue over Expenditures and Other Sources	\$0.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts	
\$487,390.00	
\$0.00	
	\$487,390.00
	\$0.00
\$0.00	
\$487,390.00	\$487,390.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
121	Revenue Commissioners Fund		
41110	COUNTY ADVALOREM TAXES	Act#2001-408: requires the Revenue Office budget to be funded by the	\$523,777.00
47100	INTEREST REVENUE	state, county, municipalities, and various agencies, similar to the	
	REVENUE TOTALS	Reappraisal Fund.	<u>\$523,777.00</u>
51600	Revenue Commissioner		
111	County Officials Salaries		\$61,198.00
113	Worker's Salary		\$204,102.00
116	Overtime		\$2,000.00
121	Retirement Match		\$16,250.00
122	Health Insurance Match		\$80,892.00
123	Life Insurance Match		\$525.00
124	FICA Match		\$20,000.00
125	Worker's Comp Match		\$1,268.00
211	Office Supplies		\$15,000.00
219	Misc Supplies		\$2,000.00
223	COPY MACHINE EXPENSE		\$2,000.00
241	Electricity		\$5,000.00
243	Water & Sewer		\$4,500.00
251	Telephone		\$21,000.00
252	Postage		\$40,000.00
253	Advertising		\$1,000.00
262	Mileage		\$1,000.00
264	Room & Meals		\$4,200.00
265	Registration & Training Fees		\$4,800.00
271	Insurance Buildings		\$1,050.00
274	General Liability		\$513.00
303	Dues		\$750.00
304	Contract Services		\$29,729.00
540	Equipment & Furniture		\$5,000.00
	ACCOUNT TOTALS		<u>\$523,777.00</u>
	EXPENDITURE TOTALS		<u>\$523,777.00</u>
Excess Revenue over Expenditures			\$0.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Approved Budget Amounts

Randolph County Commission
Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

121 Revenue Commissioners Fund

Total Estimated Revenues

\$523,777.00

Total Estimated Transfers In

\$0.00

Total Estimated Expenditures

\$523,777.00

Total Estimated Transfers Out

\$0.00

Total Estimated Other Sources

\$0.00

Total Budget Amount

\$523,777.00

\$523,777.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

126	Scrap Tire	
44222	REIMBURSE PROJECTS	\$2,500.00
47100	INTEREST REVENUE	\$5.00
REVENUE TOTALS		\$2,505.00
54100	Solid Waste/Sanitation	
172	Landfill Dumping Charges	\$2,505.00
ACCOUNT TOTALS		\$2,505.00
EXPENDITURE TOTALS		\$2,505.00
Excess Revenue over Expenditures		\$0.00
Excess Revenue over Expenditures and Other Sources		\$0.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts		
\$2,505.00		
\$0.00		
	\$2,505.00	
	\$0.00	
\$0.00		
\$2,505.00	\$2,505.00	

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
129	Law Library		
45151	CIRCUIT CLERK LIBRARY FEE		\$6,000.00
47100	INTEREST REVENUE		\$35.00
REVENUE TOTALS			\$6,035.00
51210	Circuit Judges		
211	Office Supplies		\$490.00
219	Misc Supplies		\$3,325.00
264	Room & Meals		\$1,477.00
265	Registration & Training Fees		\$543.00
303	Dues		\$200.00
ACCOUNT TOTALS			\$6,035.00
EXPENDITURE TOTALS			\$6,035.00
Excess Revenue over Expenditures			\$0.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Approved Budget Amounts			
Total Estimated Revenues	\$6,035.00		
Total Estimated Transfers In	\$0.00		
Total Estimated Expenditures		\$6,035.00	
Total Estimated Transfers Out		\$0.00	
Total Estimated Other Sources	\$0.00		
Total Budget Amount	\$6,035.00	\$6,035.00	

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

135	Sheriff Bail Bond Fee Fund	
45174	CIRCUIT CLERK BAIL BOND FEES	\$3,800.00
47100	INTEREST REVENUE	\$50.00
REVENUE TOTALS		\$3,850.00
52200	Jail	
219	Misc Supplies	\$3,850.00
ACCOUNT TOTALS		\$3,850.00
EXPENDITURE TOTALS		\$3,850.00
Excess Revenue over Expenditures		\$0.00
Excess Revenue over Expenditures and Other Sources		\$0.00

Approved Budget Amounts

Total Estimated Revenues	\$3,850.00	
Total Estimated Transfers In	\$0.00	
Total Estimated Expenditures		\$3,850.00
Total Estimated Transfers Out		\$0.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$3,850.00	\$3,850.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
136	Revenue Comm Education	
45286	MV TRANSFER FEES	\$2,760.00
47100	INTEREST REVENUE	\$38.00
REVENUE TOTALS		\$2,798.00
51600	Revenue Commissioner	
264	Room & Meals	\$2,798.00
ACCOUNT TOTALS		\$2,798.00
EXPENDITURE TOTALS		\$2,798.00
Excess Revenue over Expenditures		\$0.00
Excess Revenue over Expenditures and Other Sources		\$0.00

Approved Budget Amounts	
Total Estimated Revenues	\$2,798.00
Total Estimated Transfers In	\$0.00
Total Estimated Expenditures	\$2,798.00
Total Estimated Transfers Out	\$0.00
Total Estimated Other Sources	\$0.00
Total Budget Amount	\$2,798.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
138	RanCo Tech Insurance Fund	The Technical Insurance Suspension Fund is used to account for revenues derived from a fee charged to individuals for failure to provide proof of mandatory liability insurance. This fund is to be used for all reasonable and necessary technology expenses directly related to the registration or titling, or both, of motor vehicles, including, but not limited to, the purchase of hardware or software, or both, for motor vehicle registration and titling activities. The fund is for the use of the official charged with motor vehicle registration and titling responsibilities and shall be in addition to the amount budgeted for the office of the official. Moneys in the fund shall be disbursed by the county commission for the payment of motor vehicle registration or titling-related technology expenses of those officials requisitioning expenditures from the fund. (Code of Alabama 1975, Section 32-7A-9(f))	
45287	TECH INSURANCE SUSPENSION		\$6,102.00
47100	INTEREST REVENUE		\$20.00
REVENUE TOTALS			\$6,122.00
51600	Revenue Commissioner		
219	Misc Supplies		\$6,122.00
ACCOUNT TOTALS			\$6,122.00
EXPENDITURE TOTALS			\$6,122.00
Excess Revenue over Expenditures			\$0.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Total Estimated Revenues

Total Estimated Transfers In

Total Estimated Expenditures

Total Estimated Transfers Out

Total Estimated Other Sources

Total Budget Amount

Approved Budget Amounts		
\$6,122.00		
\$0.00		
	\$6,122.00	
	\$0.00	
\$0.00		
\$6,122.00	\$6,122.00	

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
140	Manufactured Homes	
45290	MANUFACTURED ISSUANCE FEE	\$372.00
47100	INTEREST REVENUE	\$6.00
REVENUE TOTALS		\$378.00
51600	Revenue Commissioner	
219	Misc Supplies	\$378.00
ACCOUNT TOTALS		\$378.00
EXPENDITURE TOTALS		\$378.00
Excess Revenue over Expenditures		\$0.00
Excess Revenue over Expenditures and Other Sources		\$0.00

Total Estimated Revenues
Total Estimated Transfers In
Total Estimated Expenditures
Total Estimated Transfers Out
Total Estimated Other Sources
Total Budget Amount

Approved Budget Amounts	
\$378.00	
\$0.00	
	\$378.00
	\$0.00
\$0.00	
\$378.00	\$378.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

191	State Grant Funds	Reading Grant held by the District Judge & Juvenile Probation Officer	\$40.00
47100	INTEREST REVENUE		\$40.00

REVENUE TOTALS	\$40.00
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52600	Juvenile Probation Office		
219	Misc Supplies		\$40.00

ACCOUNT TOTALS	\$40.00
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EXPENDITURE TOTALS	\$40.00
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Excess Revenue over Expenditures	\$0.00
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Excess Revenue over Expenditures and Other Sources	\$0.00
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Total Estimated Revenues

Total Estimated Transfers In

Total Estimated Expenditures

Total Estimated Transfers Out

Total Estimated Other Sources

Total Budget Amount

Approved Budget Amounts		
Total Estimated Revenues	\$40.00	
Total Estimated Transfers In	\$0.00	
Total Estimated Expenditures		\$40.00
Total Estimated Transfers Out		\$0.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$40.00	\$40.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

		Approved Amount
220	County Rebuild Alabama Fund (CRAF)	
44190	STATE GASOLINE TAX Act#2019-2	\$960,662.00
44222	REIMBURSE PROJECTS	\$488,350.00
47100	INTEREST REVENUE	\$1,889.00
REVENUE TOTALS		\$1,450,901.00
53100	County Wide Roads	
213	Road Building Matierials CR64 Inside Woodland Town Limits	\$100,000.00
239	Other Repairs & Maintenance CR868 CRAF State Grant	\$388,350.00
304	Contract Services See County Transportation Plan approved on August 24, 2026	\$2,307,908.00
ACCOUNT TOTALS		\$2,796,258.00
EXPENDITURE TOTALS		\$2,796,258.00

Excess Revenue over Expenditures	(\$1,345,357.00)
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Excess Revenue over Expenditures and Other Sources	(\$1,345,357.00)
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Est. Beg. Fund Bal.	\$1,398,534.00
Est. End Fund Bal.	\$ 53,177.00

Total Estimated Revenues

Total Estimated Transfers In

Total Estimated Expenditures

Total Estimated Transfers Out

Total Estimated Other Sources

Total Budget Amount

Approved Budget Amounts			
	\$1,450,901.00		
	\$0.00		
		\$2,796,258.00	
		\$0.00	
	\$0.00		
	\$1,450,901.00	\$2,796,258.00	

FY2026 Road Projects will be completed and paid out in October 2026, which carries them over to FY27 creating a budget loss for FY27 to be covered by FY26 savings.

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

221	Federal Aid Exchange Fund (FAEF)	
44190	STATE GASOLINE TAX Act# 2019-2	\$400,000.00
47100	INTEREST REVENUE	\$440.00
REVENUE TOTALS		\$400,440.00
53100	County Wide Roads	
239	Other Repairs & Maintenance	
304	Contract Services See county transportation plan approved on August 24, 2026.	\$800,000.00
ACCOUNT TOTALS		\$800,000.00
EXPENDITURE TOTALS		\$800,000.00

Excess Revenue over Expenditures	(\$399,560.00)
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Excess Revenue over Expenditures and Other Sources	(\$399,560.00)
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Est. Beg. Fund Bal.	\$ 506,092.00
Est. End. Fund Bal.	\$ 106,532.00

Total Estimated Revenues

Total Estimated Transfers In

Total Estimated Expenditures

Total Estimated Transfers Out

Total Estimated Other Sources

Total Budget Amount

Approved Budget Amounts			
	\$400,440.00		
	\$0.00		
		\$800,000.00	
		\$0.00	
	\$0.00		
	\$400,440.00	\$800,000.00	

No FY2026 FAEF Road Projects to save up for a bigger project in FY2027, which creates a budget loss for FY27 to be covered by FY26 savings.

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

			Approved Amount
717	Supernumerary Tax Official		
41110	COUNTY ADVALOREM TAXES	Fiduciary Fund held for the payment of revenue commissioners prior	\$68,698.00
47100	INTEREST REVENUE	to that position's acceptance into the Retirement Systems of Alabama.	
REVENUE TOTALS			\$68,698.00
51400	Tax Assessor		
113	Worker's Salary		\$27,073.00
114	Compensation		
124	FICA Match		
ACCOUNT TOTALS			\$27,073.00
51600	Revenue Commissioner		
113	Worker's Salary		\$41,625.00
114	Compensation		
124	FICA Match		
ACCOUNT TOTALS			\$41,625.00
EXPENDITURE TOTALS			\$68,698.00
Excess Revenue over Expenditures			\$0.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Approved Budget Amounts		
Total Estimated Revenues	\$68,698.00	
Total Estimated Transfers In	\$0.00	
Total Estimated Expenditures		\$68,698.00
Total Estimated Transfers Out		\$0.00
Total Estimated Other Sources	\$0.00	
Total Budget Amount	\$68,698.00	\$68,698.00

Randolph County Commission

Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

786	Juvenile Services Fund		
45130	CIRCUIT CLERK JUVENILE COURT	The Juvenile Service Fund is used to account for juvenile fees collected from court costs, which may only be expended on the authority of requisitions signed by the District Judge.	\$8,450.00
47100	INTEREST REVENUE		\$72.00
REVENUE TOTALS			<u>\$8,522.00</u>
52600	Juvenile Probation Office		
219	Misc Supplies		\$4,015.00
265	Registration & Training Fees		\$1,000.00
290	Direct Support		\$3,507.00
ACCOUNT TOTALS			<u>\$8,522.00</u>
EXPENDITURE TOTALS			<u>\$8,522.00</u>
Excess Revenue over Expenditures			\$0.00
Excess Revenue over Expenditures and Other Sources			\$0.00

Approved Budget Amounts	
Total Estimated Revenues	\$8,522.00
Total Estimated Transfers In	\$0.00
Total Estimated Expenditures	\$8,522.00
Total Estimated Transfers Out	\$0.00
Total Estimated Other Sources	\$0.00
Total Budget Amount	\$8,522.00

Randolph County Commission
Approved Budget Worksheet for Fiscal Year 2027

Approved Amount

Grand Totals

Estimated Revenues	<u>16,068,080.00</u>
Estimated Transfer In	<u>5,455,512.00</u>
Estimated Expenditures	<u>17,279,038.00</u>
Estimated Transfers Out	<u>5,455,512.00</u>
Estimated Other Sources	<u>0.00</u>

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