

LIMESTONE COUNTY COMMISSION

LIMESTONE COUNTY, ALABAMA



ANNUAL BUDGET
FISCAL YEAR 2025-2026

LIMESTONE COUNTY COMMISSION
BUDGET SUMMARY
FY 2026

GOVERNMENTAL FUNDS	2025	2026
<u>Expenditures (including transfers)</u>		
General	21,738,683.00	26,621,733.00
License & Revenue Commissioners	2,615,507.00	2,924,759.00
Jail/Court Fees	363,183.00	364,000.00
Public Health Tax	4,543,390.00	5,222,975.00
School Resource Officers	1,220,178.00	1,439,996.00
Legislative Delegation Office	485,000.00	425,000.00
Gasoline Tax	6,064,390.00	6,484,043.00
Public Building, Road and Bridge	5,842,000.00	9,366,445.00
Public Highway and Traffic	375,000.00	385,000.00
Capital Improvement Fund	512,377.00	511,112.00
RRR	1,653,000.00	1,669,000.00
Secondary Road	375,000.00	375,000.00
Severed Material Tax	120,000.00	120,000.00
Appraisal	1,877,883.00	1,989,662.00
Tourism	75,000.00	90,000.00
Services for the Elderly	824,363.00	649,984.00
Community Corrections	613,895.00	668,067.00
Work Release	220,181.00	224,508.00
Senior Drug Program	74,823.00	81,368.00
Emergency Management Agency	445,131.00	492,625.00
TVA Maintenance	260,477.00	269,461.00
County Rebuild Alabama	1,500,000.00	1,500,000.00
Federal Aid Exchange	400,000.00	400,000.00
Debt Service Lease-Sales	2,566,875.00	2,440,350.00
Debt Service Bond Issue- 2013	263,183.00	265,595.00
Debt Service Bond Issue- 2009	161,308.00	166,108.00
Debt Service Bond Issue- 2014	343,130.00	346,488.00
Debt Service Bond Issue- 2016	169,247.00	164,624.00
Total Governmental Funds	\$ 55,703,204.00	\$ 65,657,903.00
PROPRIETARY FUNDS	2025	2026
Solid Waste Garbage Collection	5,761,800.00	6,999,221.00
Cowford Campground	200,000.00	347,707.00
Total Proprietary Funds	\$ 5,961,800.00	\$ 7,346,928.00

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LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

001 GENERAL FUND

Account Number - Description	Budget Amount
35910- FUND BALANCE	209,768.00
41110- COUNTY PROPERTY AD VALOREM TAX	13,500,000.00
41116- SUPERNUMERARY TAX OFFICIALS	85,225.00
41300- FRANCHISE TAX - CABLE CO	320,000.00
41310- MORTGAGE & DEED FILING TAX	880,000.00
43100- BUSINESS PRIVILEGE LICENSE	95,000.00
43800- MFG HOMES REG & PENALTY	6,000.00
44113- SALES TAX ON ALCOHOLIC BEVERAGE	30,000.00
44130- FINANCIAL INSTITUTION EXCISE	400,000.00
44135- TRANSPORTATION NETWORK FEE	500.00
44140- STATE SALES TAX	6,000.00
44141- SIMPLIFIED SALES TAX	2,916,000.00
44150- FRANCHISE TAX - STATE OF ALA	119,000.00
44165- CERTIFICATE OF FORMATION FEES	50,000.00
44230- STATE COST SHARING ELECTIONS	60,000.00
44240- STATE COST SHARING BOARD OF REGISTRARS	45,000.00
44280- STATE COST SHARING COURTS	200.00
44801- WHEELER REFUGE-IN LIEU OF TAXES	2,800.00
44850- T.V.A. PAYMENTS IN LIEU OF TAXES	1,750,000.00
44860- TARCOG (HSE AUTHORITY IN-LIEU)	5,000.00
45100- COURT FEES	70,000.00
45110- COURT FEES / CIR CT	1,000.00
45210- JUDGE OF PROBATE - FEES & COMM	475,000.00
45220- TAX ASSESSOR - FEES & COMM	1,000,000.00
45230- TAX COLLECTOR - FEES & COMM	1,025,000.00
45250- LICENSE COMM - FEES & COMM	910,000.00
45290- OTHER - CHARGES FOR SERVICES	2,500.00
45811- GASOLINE / LABOR	17,000.00
45821- HOUSING OF NON-COUNTY PRISONER	85,000.00
45902- ADMIN FEE-FIRE PROTECTION SVC	20,000.00
47100- INTEREST EARNED	400,000.00
47395- MISCELLANEOUS SALES	1,000.00
47956- REIMBURSEMENT SHERIFF OFFICE	5,000.00
47957- MISCELLANEOUS REVENUE	50,000.00
61122- TRANSFER IN FROM PUBLIC BLDG (112)	1,596,335.00
61123- TRANSFER IN FROM PUB HWY & TRAFFIC (113)	385,000.00
61130- TRANSFER IN FROM JAIL COURT FEES (101)	98,405.00
Total Revenues	<u>26,621,733.00</u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

001 GENERAL FUND

Account Number - Description	Budget Amount
51100 COUNTY COMMISSION	2,266,374.00
51151 WORK ON PRIVATE PROPERTY- D1	47,723.00
51152 WORK ON PRIVATE PROPERTY- D2	18,245.00
51153 WORK ON PRIVATE PROPERTY- D3	14,122.00
51154 WORK ON PRIVATE PROPERTY- D4	31,444.00
51200 CIRCUIT COURT	649,847.00
51220 CIRCUIT CLERKS	3,430.00
51280 COURT REPORTER	5,670.00
51300 PROBATE JUDGE'S OFFICE	1,177,720.00
51500 TAX OFFICE- SUPERNUMERARY	35,625.00
51600 LICENSE OFFICE- SUPERNUMERARY	49,600.00
51910 ELECTIONS	516,525.00
51920 BOARD OF REGISTRARS	282,662.00
51922 DRIVERS LICENSE EXAMINER	13,573.00
51923 FARMERS MARKET PAVILION	17,900.00
51924 SUBDIVISION REGULATIONS	124,612.00
51940 VETERANS SERVICE OFFICE	18,589.00
51945 SOIL & CONSERVATION OFFICE	25,000.00
51950 FORESTRY COMMISSION	17,114.00
51954 AMRV RC&D, INC	3,500.00
51965 INFORMATION TECHNOLOGY	1,176,875.00
52100 SHERIFF'S OFFICE	9,096,098.00
52200 JAIL	6,646,154.00
52400 CORONER'S OFFICE	287,883.00
52600 YOUTH SERVICES DEPARTMENT	178,827.00
52951 SAFETY COMMITTEE	19,359.00
52952 COURTHOUSE SECURITY	522,837.00
53200 DISTRICT 1	89,750.00
53300 DISTRICT 2	92,225.00
53400 DISTRICT 3	97,375.00
53500 DISTRICT 4	95,100.00
53600 ENGINEERING DEPARTMENT	213,873.00
53700 COUNTY WAREHOUSE	18,150.00
54150 SOLID WASTE PICK-UP	130,528.00
54151 RECYCLING	287,223.00
55100 COUNTY PUBLIC HEALTH OFFICE	12,000.00
55250 NORTH ALABAMA MENTAL HEALTH	12,500.00
56230 RETIRED SENIOR VOLUNTEER PROGRAM	2,500.00
56300 SERVICES FOR THE INDIGENT	3,500.00
56501 BOYS & GIRLS CLUB	2,500.00
56531 LIMESTONE COUNTY FAMILY RESOURCE CENTER	23,500.00
56535 LIMESTONE COUNT CHILD ADVOCACY CENTER	24,000.00
56901 COMMUNITY ACTION PARTNERSHIP	5,000.00

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

001 GENERAL FUND

Account Number - Description	Budget Amount
57000 ATHENS MAIN STREET	18,000.00
57200 PARKS & RECREATION	27,400.00
57530 PRYOR STREET BUILDING	23,500.00
57600 COUNTY ARCHIVES	236,444.00
58100 COUNTY BOARD OF EDUCATION	148,300.00
58200 EXTENSION SERVICE	87,063.00
58200 ALABAMA 4-H CLUB FOUNDATION	10,000.00
59201 TRI-COUNTY DISTRICT HEALTH	30,000.00
59202 PRYOR FIELD AIRPORT AUTHORITY	30,000.00
59203 ATHENS STATE UNIVERSITY	400,000.00
59209 ATHENS-LIMESTONE PUBLIC LIBRARY	80,000.00
59210 KEEP ATHENS-LIMESTONE BEAUTIFUL	25,000.00
59212 MPO	528.00
62145-000- TRANSFER OUT TO EMA (152)	432,949.00
62152-000- TRANSFER OUT TO SRO (108)	543,409.00
62162-000- TRANSFER OUT TO 2009 WARRANTS (310)	166,108.00
62191-000- TRANSFER OUT TO HAZMAT (780)	<u>6,000.00</u>
Total Expenditures	<u>26,621,733.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

002 REVENUE/ LICENSE COMMISSION

Account Number - Description	Budget Amount
41117 PROPERTY TAX	2,648,915.00
41118- SALARY OF REV/LIC COMMISSIONER	<u>277,436.00</u>
Total Revenues	<u>2,926,351.00</u>
51550 REVENUE COMMISSIONER	1,055,071.00
51600 LICENSE COMMISSIONER	<u>1,871,280.00</u>
Total Expenditures	<u>2,926,351.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

011 EQUIPMENT ACQUISITION FUND

Account Number - Description	Budget Amount
61110- TRANSFER IN FROM PUB BLDG, RD, BRIDGE (112)	<u>2,440,350.00</u>
Total Revenues	<u>2,440,350.00</u>
62152-000- TRANSFER OUT TO DEBT SERVICE (302)	<u>2,440,350.00</u>
Total Expenditures	<u>2,440,350.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

101 JAIL/COURT FEES (\$35.00)

Account Number - Description	Budget Amount
45190- JAIL, CONSTRUCTION/RENOVATION	<u>364,000.00</u>
Total Revenues	<u>364,000.00</u>
62110-000- TRANSFER OUT TO GENERAL FUND (001)	98,405.00
62152-000- TRANSFER OUT TO 2013 BOND ISSUE (309)	<u>265,595.00</u>
Total Expenditures	<u>364,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

102 PUBLIC HEALTH

Account Number - Description	Budget Amount
41110- AD VALOREM TAX	4,864,875.00
44150- BUSINESS PRIVILEGES TAX	26,400.00
44801- WHEELER REFUGE - IN LIEU OF TAXES	1,300.00
44850- T.V.A. - IN LIEU OF TAXES	320,000.00
47100- INTEREST EARNED	<u>20,000.00</u>
Total Revenues	<u>5,232,575.00</u>
52200 JAIL	1,726,470.00
52400 CORONER'S OFFICE	800,000.00
55200 ARC- BERTIE THORNTON	7,000.00
55400 ANIMAL SHELTER	660,715.00
55401 ANIMAL CONTROL	378,402.00
55803 DIALYSIS TRANSPORTATION	55,800.00
56200 SERVICES FOR THE ELDERLY	622,679.00
56300 SERVICES FOR THE INDIGENT	42,500.00
59201 TRI-COUNTY DISTRICT HEALTH	200,000.00
59204 NORTH AL MENTAL HEALTH	113,905.00
59216 TOWN OF ARDMORE	25,530.00
59217 TOWN OF ELKMONT	18,600.00
62136-000- TRANSFER OUT TO COUNCIL ON AGING (124)	520,454.00
62137-000- TRANSFER OUT TO SENIOR RX (147)	<u>60,520.00</u>
Total Expenditures	<u>5,232,575.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

108 SCHOOL RESOURCE OFFICERS

Account Number - Description	Budget Amount
44901- COUNTY BOARD OF EDUCATION	815,113.00
45171- SRO REIMBURSEMENT	81,474.00
61110- TRANSFER IN FROM GENERAL FUND (001)	<u>543,409.00</u>
Total Revenues	<u>1,439,996.00</u>
52100 SCHOOL RESOURCE OFFICERS	1,358,522.00
52101 SCHOOL RESOURCE OFFICERS - ABS	<u>81,474.00</u>
Total Expenditures	<u>1,439,996.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

110 LEGISLATIVE DELEGATION

Account Number - Description	Budget Amount
44850- TVA IN-LIEU-OF TAXES	<u>425,000.00</u>
Total Revenues	<u>425,000.00</u>
59200-700- LEGISLATIVE DELEGATION OFFICE	<u>425,000.00</u>
Total Expenditures	<u>425,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 1	
35910-100 FUND BALANCE	68,526.00
41220-100 COUNTY GASOLINE TAX	450,000.00
44190-100 STATE GASOLINE TAX	375,000.00
44221-100 STATE COST SHARING ENG SALARY	50,000.00
45292-100 SUB-DIVISION FEES	10,000.00
47250-100 RENTAL OF CONSTRUCTION EQUIP	10,000.00
61122-100 TRANSFER IN FROM PUBLIC BLDG, RD, BRIDGE (112)	<u>550,000.00</u>
Total Revenues- District 1	<u>1,513,526.00</u>
53200 ROAD DISTRICT 1	799,939.00
53600 ENGINEERING ALLOCATION	<u>713,587.00</u>
Total Expenditures- District 1	<u>1,513,526.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 2	
35910-200 FUND BALANCE	8,610.00
41220-200 COUNTY GASOLINE TAX	450,000.00
44190-200 STATE GASOLINE TAX	375,000.00
44221-200 STATE COST SHARING ENG SALARY	50,000.00
45292-200 SUB-DIVISION FEES	10,000.00
47250-200 RENTAL OF CONSTRUCTION EQUIP	7,500.00
61122-200 TRANSFER IN FROM PUBLIC BLDG, RD, BRIDGE (112)	<u>550,000.00</u>
Total Revenues- District 2	<u>1,451,110.00</u>
53300 ROAD DISTRICT 2	737,523.00
53600 ENGINEERING ALLOCATION	<u>713,587.00</u>
Total Expenditures- District 2	<u>1,451,110.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 3	
35910-300 FUND BALANCE	371,368.00
41220-300 COUNTY GASOLINE TAX	450,000.00
44190-300 STATE GASOLINE TAX	375,000.00
44221-300 STATE COST SHARING ENG SALARY	50,000.00
45292-300 SUB-DIVISION FEES	10,000.00
47250-300 RENTAL OF CONSTRUCTION EQUIP	10,000.00
61122-300 TRANSFER IN FROM PUBLIC BLDG, RD, BRIDGE (112)	<u>550,000.00</u>
Total Revenues- District 3	<u>1,816,368.00</u>
53400 ROAD DISTRICT 3	1,102,781.00
53600 ENGINEERING ALLOCATION	<u>713,587.00</u>
Total Expenditures- District 3	<u>1,816,368.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 4	
35910-400 FUND BALANCE	258,039.00
41220-400 COUNTY GASOLINE TAX	450,000.00
44190-400 STATE GASOLINE TAX	375,000.00
44221-400 STATE COST SHARING ENG SALARY	50,000.00
45292-400 SUB-DIVISION FEES	10,000.00
47250-400 RENTAL OF CONSTRUCTION EQUIP	10,000.00
61122-400 TRANSFER IN FROM PUBLIC BLDG, RD, BRIDGE (112)	<u>550,000.00</u>
Total Revenues- District 4	<u>1,703,039.00</u>
53500 ROAD DISTRICT 4	989,452.00
53600 ENGINEERING ALLOCATION	<u>713,587.00</u>
Total Expenditures- District 4	<u>1,703,039.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

112 PUBLIC BUILDING, ROAD AND BRIDGE

Account Number - Description	Budget Amount
35910- FUND BALANCE	2,440,350.00
41110- AD VALOREM TAX	6,179,000.00
44150- BUSINESS PRIVILEGE TAX	30,600.00
44801- WHEELER REFUGE-IN LIEU OF TAXES	1,495.00
44850- T.V.A - IN LIEU OF TAXES	675,000.00
47100- INTEREST EARNED	40,000.00
Total Revenues	9,366,445.00
51002 COURTHOUSE	161,960.00
51003 SOUTH JEFFERSON ANNEX	10,500.00
51100 COUNTY COMMISSION	65,300.00
51300 PROBATE JUDGE	5,000.00
51550 REVENUE COMMISSIONER	5,000.00
51600 LICENSE COMMISSIONER	5,000.00
51905 CLINTON STREET PROPERTY	175,000.00
51954 INDUSTRIAL DEVELOPMENT SUPPORT	180,000.00
51965 INFORMATION TECHNOLOGY	5,000.00
52200 JAIL	325,000.00
52300 EMERGENCY MANAGEMENT	5,000.00
52930 COMMUNITY CORRECTIONS	10,000.00
53200 DISTRICT 1	500,000.00
53300 DISTRICT 2	500,000.00
53400 DISTRICT 3	500,000.00
53500 DISTRICT 4	500,000.00
53600 ENGINEERING	112,000.00
56200 SERVICES FOR THE ELDERLY	5,000.00
56531 FAMILY RESOURCE CENTER	10,000.00
57630 RAILROAD DEPOT- ARCHIVES	10,000.00
58100 COUNTY BOARD OF EDUCATION	10,000.00
59209 ATHENS- LIMESTONE LIBRARY BUILDING	20,000.00
59900 MARKET STREET BUILDING	10,000.00
62110-000- TRANSFER OUT TO GENERAL FUND (001)	1,596,335.00
62112-000- TRANSFER OUT TO EQUIP. ACQUISITION (011)	2,440,350.00
62121-000- TRANSFER OUT TO GASOLINE FUND (111)	2,200,000.00
Total Expenditures	9,366,445.00
Excess Revenues Over (Under) Expenditures	-

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

113 PUBLIC HIGHWAY AND TRAFFIC

Account Number - Description	Budget Amount
43801- MOTOR VEHICLE LICENSES	235,000.00
44170- MOTOR VEHICLE LICENSES & TITLE	<u>150,000.00</u>
Total Revenues	<u>385,000.00</u>
62110-000- TRANSFER OUT TO GENERAL FUND (001)	<u>385,000.00</u>
Total Expenditures	<u>385,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

116 CAPITAL IMPROVEMENT FUND

Account Number - Description	Budget Amount
44197- OIL & GAS CAPITAL PAYMENT	<u>511,112.00</u>
Total Revenues	<u>511,112.00</u>
62000-000- TRANSFER OUT TO 2014 BOND ISSUE (311)	346,488.00
62160-000- TRANSFER OUT TO FNB 2016 WARRANT (312)	<u>164,624.00</u>
Total Expenditures	<u>511,112.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 1	
44190-100- STATE GASOLINE TAX	210,000.00
44193-100- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-100- 5 CENT GASOLINE TAX / RRR GAS	105,000.00
61125-100- TRANSFER IN FROM SECONDARY RD (118)	<u>93,750.00</u>
Total Revenues- District 1	<u>417,250.00</u>
53200 ROAD DISTRICT 1	<u>417,250.00</u>
Total Expenditures- District 1	<u>417,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 2	
44190-200- STATE GASOLINE TAX	210,000.00
44193-200- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-200- 5 CENT GASOLINE TAX / RRR GAS	105,000.00
61125-200- TRANSFER IN FROM SECONDARY RD (118)	<u>93,750.00</u>
Total Revenues- District 2	<u>417,250.00</u>
53300 ROAD DISTRICT 2	<u>417,250.00</u>
Total Expenditures- District 2	<u>417,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 3	
44190-300- STATE GASOLINE TAX	210,000.00
44193-300- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-300- 5 CENT GASOLINE TAX / RRR GAS	105,000.00
61125-300- TRANSFER IN FROM SECONDARY RD (118)	<u>93,750.00</u>
Total Revenues- District 3	<u>417,250.00</u>
53400 ROAD DISTRICT 3	<u>417,250.00</u>
Total Expenditures- District 3	<u>417,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 4	
44190-400- STATE GASOLINE TAX	210,000.00
44193-400- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-400- 5 CENT GASOLINE TAX / RRR GAS	105,000.00
61125-400- TRANSFER IN FROM SECONDARY RD (118)	<u>93,750.00</u>
Total Revenues- District 4	<u>417,250.00</u>
53500 ROAD DISTRICT 4	<u>417,250.00</u>
Total Expenditures- District 4	<u>417,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

118 SECONDARY ROAD FUND

	Budget Amount
Account Number - Description	
44171- MOTOR VEHICLE LICENSE - TRUCK	260,000.00
44192- PETROLEUM INSPECTOR FEE	<u>115,000.00</u>
Total Revenues	<u>375,000.00</u>
62124-100- TRANSFER OUT TO RRR - D1 (117)	93,750.00
62124-200- TRANSFER OUT TO RRR - D2 (117)	93,750.00
62124-300- TRANSFER OUT TO RRR - D3 (117)	93,750.00
62124-400- TRANSFER OUT TO RRR - D4 (117)	<u>93,750.00</u>
Total Expenditures	<u>375,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

119 SEVERED MATERIAL TAX FUND

	Budget Amount
Account Number - Description	
44194- SEVERED MATERIAL TAX	<u>120,000.00</u>
Total Revenues	<u>120,000.00</u>
53200-213- ROAD CONSTRUCTION SUPPLIES	30,000.00
53300-213- ROAD CONSTRUCTION SUPPLIES	30,000.00
53400-213- ROAD CONSTRUCTION SUPPLIES	30,000.00
53500-213- ROAD CONSTRUCTION SUPPLIES	<u>30,000.00</u>
Total Expenditures	<u>120,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

120 APPRAISAL FUND

	Budget Amount
Account Number - Description	
41115- PROPERTY TAX -APPRAISAL UPDATE	<u>1,989,662.00</u>
Total Revenues	<u>1,989,662.00</u>
51810 APPRAISAL OFFICE	<u>1,989,662.00</u>
Total Expenditures	<u>1,989,662.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

123 TOURISM, RECREATION AND CONVENTION

	Budget Amount
Account Number - Description	
41250- COUNTY LODGING TAX	<u>90,000.00</u>
Total Revenues	<u>90,000.00</u>
57200 TOURISM	<u>90,000.00</u>
Total Expenditures	<u>90,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

124 SERVICES FOR THE ELDERLY

	Budget Amount
Account Number - Description	
44400- REGIONAL AGENCIES & COMMISSIONS	129,530.00
61110- TRANSFER IN FROM PUBLIC HEALTH (102)	<u>520,454.00</u>
Total Revenues	<u>649,984.00</u>
56200 SERVICES FOR THE ELDERLY	<u>649,984.00</u>
Total Expenditures	<u>649,984.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

127 COMMUNITY CORRECTIONS

	Budget Amount
Account Number - Description	
35910- FUND BALANCE	50,067.00
45805- COMMUNITY CORRECTIONS FEES	<u>618,000.00</u>
Total Revenues	<u>668,067.00</u>
52930 COMMUNITY CORRECTIONS	<u>668,067.00</u>
Total Expenditures	<u>668,067.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

128 WORK RELEASE PROGRAM

	Budget Amount
Account Number - Description	
35910- FUND BALANCE	34,508.00
45285- WORK RELEASE	<u>190,000.00</u>
Total Revenues	<u>224,508.00</u>
52910 INMATE WORK RELEASE PROGRAM	<u>224,508.00</u>
Total Expenditures	<u>224,508.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

147 SENIOR DRUG PROGRAM

	Budget Amount
Account Number - Description	
44400- REGIONAL AGENCIES & COMMISSION	20,848.00
61110- TRANSFER IN FROM PUBLIC HEALTH (102)	<u>60,520.00</u>
Total Revenues	<u>81,368.00</u>
56200 SENIOR DRUG PROGRAM	<u>81,368.00</u>
Total Expenditures	<u>81,368.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

152 EMERGENCY MANAGEMENT AGENCY

	Budget Amount
Account Number - Description	
44610- FEDERAL COST SHARING -EMA	41,676.00
44910- REVENUE FROM CITIES	18,000.00
61110- TRANSFER IN FROM GENERAL FUND (001)	<u>432,949.00</u>
Total Revenues	<u>492,625.00</u>
52300 EMERGENCY MANAGEMENT SERVICES	<u>492,625.00</u>
Total Expenditures	<u>492,625.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

155 TVA MAINTENANCE FUND

	Budget Amount
Account Number - Description	
44610- FEDERAL COST SHARING - EMA	<u>269,461.00</u>
Total Revenues	<u>269,461.00</u>
52300 TVA MANITENANCE	<u>269,461.00</u>
Total Expenditures	<u>269,461.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

220 REBUILD ALABAMA FUND

	Budget Amount
Account Number - Description	
44198- STATE SHARED REVENUES	<u>1,500,000.00</u>
Total Revenues	<u>1,500,000.00</u>
53200 DISTRICT 1	375,000.00
53300 DISTRICT 2	375,000.00
53400 DISTRICT 3	375,000.00
53500 DISTRICT 4	<u>375,000.00</u>
Total Expenditures	<u>1,500,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

221 FEDERAL AID EXCHANGE FUND

	Budget Amount
Account Number - Description	
44199- FEDERAL AID EXCHANGE	<u>400,000.00</u>
Total Revenues	<u>400,000.00</u>
53500 DISTRICT 4	<u>400,000.00</u>
Total Expenditures	<u>400,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

302 LEASE SALE DEBT SERVICE

	Budget Amount
Account Number - Description	
61115 - TRANSFER IN FROM EQUIP ACQUISITION (011)	<u>2,440,350.00</u>
Total Revenues	<u>2,440,350.00</u>
59100 DEBT SERVICE	<u>2,440,350.00</u>
Total Expenditures	<u>2,440,350.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

309 2013 BOND ISSUE

	Budget Amount
Account Number - Description	
61151- TRANSFER IN FROM JAIL/COURT FEES (101)	<u>265,595.00</u>
Total Revenues	<u>265,595.00</u>
59100 DEBT SERVICE	<u>265,595.00</u>
Total Expenditures	<u>265,595.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

310 2009 BOND ISSUE

	Budget Amount
Account Number - Description	
61110- TRANSFER IN FROM GENERAL FUND (001)	<u>166,108.00</u>
Total Revenues	<u>166,108.00</u>
59100 DEBT SERVICE	<u>166,108.00</u>
Total Expenditures	<u>166,108.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

311 2014 BOND ISSUE

	Budget Amount
Account Number - Description	
61110- TRANSFER IN FROM CAPITAL IMPROVEMENT (116)	<u>346,488.00</u>
Total Revenues	<u>346,488.00</u>
59100 DEBT SERVICE	<u>346,488.00</u>
Total Expenditures	<u>346,488.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

312 FNB WARRANT

	Budget Amount
Account Number - Description	
61110- TRANSFER IN FROM CAPITAL IMPROVEMENT (116)	<u>164,624.00</u>
Total Revenues	<u>164,624.00</u>
59100 DEBT SERVICE	<u>164,624.00</u>
Total Expenditures	<u>164,624.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

511 SOLID WASTE

	Budget Amount
Account Number - Description	
45411- SOLID WASTE COLLECTION FEES	<u>6,999,221.00</u>
Total Revenues	<u>6,999,221.00</u>
54100 SOLID WASTE	<u>6,999,221.00</u>
Total Expenditures	<u>6,999,221.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2025-2026 BUDGET

541 COWFORD CAMPGROUND

	Budget Amount
Account Number - Description	
33200- FUND BALANCE	157,707.00
45481- CAMPGROUND FEES	<u>190,000.00</u>
Total Revenues	<u>347,707.00</u>
57210 COWFORD CAMPGROUND	<u>347,707.00</u>
Total Expenditures	<u>347,707.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION

BUDGET FY 2025-2026

**SUPPLEMENTAL INFORMATION
GOVERNMENTAL FUNDS**

LIMESTONE COUNTY COMMISSION
BUDGET SUMMARY - DETAIL
FY 2026

GENERAL FUND	2025	2026
County Commission	1,952,545.00	2,266,374.00
Work on Private Property - D1	45,855.00	47,723.00
Work on Private Property - D2	24,675.00	18,245.00
Work on Private Property - D3	24,675.00	14,122.00
Work on Private Property - D4	34,675.00	31,444.00
Circuit Courts	576,181.00	649,847.00
Circuit Clerk- Courts	3,535.00	3,430.00
Court Reporter- Courts	5,670.00	5,670.00
Probate Judge	1,125,577.00	1,177,720.00
Supernumerary Revenue Commissioner	35,625.00	35,625.00
Supernumerary License Commissioner	49,600.00	49,600.00
Elections	388,265.00	516,525.00
Board of Registrars	200,542.00	282,662.00
Drivers License Examiner	13,030.00	13,573.00
Farmers Market	17,900.00	17,900.00
Subdivision Regulations	82,157.00	124,612.00
Veterans Service Office	17,280.00	18,589.00
Soil & Conservation *	25,000.00	25,000.00
Forestry Commission	15,705.00	17,114.00
RC&D	3,500.00	3,500.00
Information Technology	1,026,329.00	1,176,875.00
Sheriff	7,359,493.00	9,096,098.00
Jail	5,625,024.00	6,646,154.00
Coroner	96,524.00	287,883.00
Youth Services	151,925.00	178,827.00
Safety Committee	11,295.00	19,359.00
Courthouse Security	498,463.00	522,837.00
District 1	79,250.00	89,750.00
District 2	80,075.00	92,225.00
District 3	86,125.00	97,375.00
District 4	83,700.00	95,100.00
Engineering	204,295.00	213,873.00
County Warehouse	18,150.00	18,150.00
Solid Waste Pick-Up	0.00	130,528.00
Recycling	0.00	287,223.00
Health Office	12,000.00	12,000.00
North AL Mental Health	12,500.00	12,500.00
Retired Senior Volunteer Program (RSVP) *	2,500.00	2,500.00
Services for the Indigent	3,500.00	3,500.00
Boys and Girls Club *	2,500.00	2,500.00
Limestone Co Family Resource Center *	20,000.00	23,500.00
Limestone Co Child Advocacy Center *	24,000.00	24,000.00
Community Action Partnership *	5,000.00	5,000.00
Athens Main Street *	18,000.00	18,000.00
Parks & Recreation	27,300.00	27,400.00

LIMESTONE COUNTY COMMISSION
BUDGET SUMMARY - DETAIL
FY 2026

GENERAL FUND	2025	2026
Pryor Street Building	21,100.00	23,500.00
County Archives	207,989.00	236,444.00
County Board of Education	93,300.00	148,300.00
Extension Service	79,080.00	87,063.00
AL 4-H Club Foundation *	0.00	10,000.00
Tri-County District Health	49,500.00	30,000.00
Pryor Field Airport Authority *	30,000.00	30,000.00
Athens State University	0.00	400,000.00
Athens Limestone Public Library *	80,000.00	80,000.00
Keep Athens-Limestone Beautiful *	25,000.00	25,000.00
MPO	440.00	528.00
<u>Transfers</u>		
EMA	385,455.00	432,949.00
School Resource Officers	488,071.00	543,409.00
Debt Service- 2009 Warrants	161,308.00	166,108.00
Hazmat	6,000.00	6,000.00
Total General Fund	\$ 21,719,208.00	\$ 26,623,759.00
* Public Appropriations		
REVENUE/LICENSE COMMISSIONS	2025	2026
Revenue Commissioner	948,706.00	1,055,071.00
License Commissioner	1,666,801.00	1,869,688.00
Total Revenue/License Commissions	\$ 2,615,507.00	\$ 2,924,759.00

LIMESTONE COUNTY COMMISSION

FY 2026

GOVERNMENTAL FUNDS	FUND BALANCE	REVENUES	TRANSFERS IN	TOTAL	EXPENDITURES	TRANSFERS OUT	TOTAL
General	209,768.00	24,332,225.00	2,079,740.00	26,621,733.00	25,473,267.00	1,148,466.00	26,621,733.00
License & Revenue Commissioners		2,924,759.00		2,924,759.00	2,924,759.00		2,924,759.00
Jail Construction/ Maintenance		364,000.00		364,000.00		364,000.00	364,000.00
Public Health Tax		5,222,975.00		5,222,975.00	4,642,001.00	580,974.00	5,222,975.00
School Resource Officers		896,587.00	543,409.00	1,439,996.00	1,439,996.00		1,439,996.00
Legislative Delegation Office		425,000.00		425,000.00	425,000.00		425,000.00
Gasoline Tax	706,543.00	3,577,500.00	2,200,000.00	6,484,043.00	6,484,043.00		6,484,043.00
Public Building, Road and Bridge	2,440,350.00	6,926,095.00		9,366,445.00	3,129,760.00	6,236,685.00	9,366,445.00
Public Highway and Traffic		385,000.00		385,000.00		385,000.00	385,000.00
Capital Improvement Fund		511,112.00		511,112.00		511,112.00	511,112.00
RRR		1,294,000.00	375,000.00	1,669,000.00	1,669,000.00		1,669,000.00
Secondary Road		375,000.00		375,000.00		375,000.00	375,000.00
Severed Material Tax		120,000.00		120,000.00	120,000.00		120,000.00
Appraisal		1,989,662.00		1,989,662.00	1,989,662.00		1,989,662.00
Tourism		90,000.00		90,000.00	90,000.00		90,000.00
Services for the Elderly		129,530.00	520,454.00	649,984.00	649,984.00		649,984.00
Community Corrections	50,067.00	618,000.00		668,067.00	668,067.00		668,067.00
Work Release	34,508.00	190,000.00		224,508.00	224,508.00		224,508.00
Senior Drug Program		20,848.00	60,520.00	81,368.00	81,368.00		81,368.00
Emergency Management Agency		59,676.00	432,949.00	492,625.00	492,625.00		492,625.00
TVA Maintenance		269,461.00		269,461.00	269,461.00		269,461.00
County Rebuild Alabama		1,500,000.00		1,500,000.00	1,500,000.00		1,500,000.00
Federal Aid Exchange		400,000.00		400,000.00	400,000.00		400,000.00
Debt Service Lease-Sales			2,440,350.00	2,440,350.00	2,440,350.00		2,440,350.00
Debt Service Bond Issue- 2013			265,595.00	265,595.00	265,595.00		265,595.00
Debt Service Bond Issue- 2009			166,108.00	166,108.00	166,108.00		166,108.00
Debt Service Bond Issue- 2014			346,488.00	346,488.00	346,488.00		346,488.00
Debt Service Bond Issue- FNB			164,624.00	164,624.00	164,624.00		164,624.00
Total Governmental Funds	3,441,236.00	52,621,430.00	9,595,237.00	65,657,903.00	56,056,666.00	9,601,237.00	65,657,903.00

FIDUCIARY FUNDS	FUND BALANCE	REVENUES	TRANSFERS IN	TOTAL	EXPENDITURES	TRANSFERS OUT	TOTAL
Hazmat		6,000.00	6,000.00	65,669,903.00	12,000.00		65,669,903.00

PUBLIC APPROPRIATIONS

	FY 2025	FY 2026
Soil & Conservation		
001-51945-294	25,000.00	25,000.00
RSVP		
001-56230-297	2,500.00	2,500.00
Boys & Girls Club		
001-56501-295	2,500.00	2,500.00
Family Resource Center		
001-56531-295 (plus utilities)	20,000.00	23,500.00
Formerly Learn to Read Council	3,500.00	-
Children's Advocacy Center		
001-56535-295	24,000.00	24,000.00
Community Action		
001-56901-295	5,000.00	5,000.00
Athens Main Street		
001-57000-296	18,000.00	18,000.00
Alabama 4-H Club Foundation		
001-58200-297	-	10,000.00
Pryor Field Airport Authority		
001-59202-700	30,000.00	30,000.00
A-L Public Library		
001-59209-700	80,000.00	80,000.00
Keep Athens-Limestone Beautiful		
001-59210-700	25,000.00	25,000.00
ARC- Bertie Thornton		
102-55200-290	7,000.00	7,000.00
Department of Public Health		
102-59201-700	200,000.00	200,000.00
Mental Health Center of N C Ala		
102-59204-700	45,000.00	45,000.00
Step Up Program	10,000.00	10,000.00
Veterans Museum		
123-57200-290	40,000.00	40,000.00
Storytelling Festival		
123-57200-290	5,000.00	5,000.00
Trinity Fort Henderson		
123-57200-290	5,000.00	5,000.00
Athens -Limestone Chamber		
123-57200-290	6,000.00	6,000.00
Fireworks	4,000.00	4,000.00
	<u>557,500.00</u>	<u>567,500.00</u>