

STATE OF ALABAMA)
COUNTY OF BALDWIN)

**RESOLUTION #2025-171
OF THE
BALDWIN COUNTY COMMISSION**

COMES NOW, the Baldwin County Commission required by Section 11-8-3 of the Code of Alabama 1975 to adopt a balanced budget for Fiscal Year 2026; now therefore

BE IT RESOLVED, BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED, that we hereby adopt the Baldwin County Fiscal Year 2026 Budget; and that the following estimates of revenues and expenses, as related thereto, are hereby adopted; and those revenues and expenses are appropriated as follows:

GENERAL FUND:

Revenue & Transfers In	\$	125,912,071
Fund Balance	\$	7,928,203
Total Revenue, Transfers In, and Fund Balance	\$	<u>133,840,274</u>

Expenditures & Transfers Out

County Commission	\$	25,696,548
Telephone System	\$	690,046
Copy & Mail Department	\$	36,135
Enterprise Technology Projects	\$	2,931,912
Statutory Appropriations	\$	173,800
Commission Contingency	\$	1,199,100
Administrator & Central Admin	\$	1,552,611
Public Information/Call Center	\$	781,131
Grants	\$	337,502
Community Relations	\$	343,431
Court System: Federal & State	\$	4,600
Circuit Court	\$	180,325
District Court	\$	7,000
District Attorney	\$	627,451
Probate Judge	\$	6,433,554
General Fund Building Costs	\$	5,323,046
Revenue Commissioner	\$	2,841,548
Finance & Accounting	\$	1,658,684
Budget & Purchasing	\$	910,036
Sales Tax/ License Inspection	\$	1,923,578
Elections	\$	1,311,461
Board of Registrars	\$	489,674
Veteran's Affairs	\$	5,000
Personnel	\$	1,088,491
Computer Information Systems	\$	3,282,069
County Attorney	\$	100,000
Bay Minette Courthouse	\$	87,500
Central Annex II	\$	176,150
Miscellaneous Appropriations	\$	2,328,228
Central Annex	\$	272,400

Foley Courthouse	\$	261,021
Fairhope Courthouse	\$	89,537
Facility Management	\$	2,561,419
Custodial	\$	1,374,348
Sheriff's Department	\$	34,721,287
Corrections Facility	\$	23,800,907
Emergency Management Agency	\$	1,523,677
Emergency Shelter BM - Level II	\$	3,000
Coroner	\$	1,123,697
Juvenile Probations Officer	\$	38,500
Baldwin Youth Services	\$	3,697
Building Inspection	\$	2,181,906
Planning & Zoning	\$	2,693,605
Health Department	\$	8,100
Cigarette Tax Inspector	\$	569,712
Indigent Burial	\$	11,000
Board of Education	\$	80,950
Extension Service Appropriation	\$	900
Total Expenditures & Transfers Out	\$	<u>133,840,274</u>

HEALTH TAX FUND:

Revenue & Transfers In	\$	<u>4,701,144</u>
Expenditures & Transfers Out	\$	<u>4,701,144</u>

COUNTY TRANSPORTATION FUND:

Revenue & Transfers In	\$	<u>44,719</u>
Expenditures & Transfers Out	\$	<u>44,719</u>

LEGISLATIVE DELEGATION FUND:

Revenue & Transfers In	\$	<u>483,750</u>
Expenditures & Transfers Out	\$	<u>483,750</u>

JUVENILE DETENTION FACILITY FUND:

Revenue & Transfers In	\$	2,676,722
Fund Balance	\$	51,000
Total Revenue, Transfers In, and Fund Balance	\$	<u>2,727,722</u>
Expenditures & Transfers Out	\$	<u>2,727,722</u>

BALDWIN COUNTY ARCHIVES FUND:

Revenue & Transfers In	\$	1,250,067
Fund Balance	\$	303,000
Total Revenue, Transfers In, and Fund Balance	\$	<u>1,553,067</u>
Expenditures & Transfers Out		
Archives Facility	\$	843,634
Historical	\$	709,433
Total Expenditures & Transfers Out	\$	<u>1,553,067</u>

ANIMAL SHELTER FUND:

Revenue & Transfers In	\$	2,562,640
Fund Balance	\$	390,557
Total Revenue, Transfers In, and Fund Balance	\$	<u>2,953,197</u>
Expenditures & Transfers Out	\$	<u>2,953,197</u>

SEVEN (7) CENT GASOLINE FUND:

Revenue & Transfers In	\$	43,295,588
Fund Balance	\$	(619,594)
Total Revenue, Transfers In, and Fund Balance	\$	<u>42,675,994</u>

Expenditures & Transfers Out

Hwy - Miscellaneous	\$	278,850
Resurfacing Projects	\$	7,300,000
Bridge Projects	\$	-
Capacity Improvement Projects	\$	1,000,000
Drainage Improvement Projects	\$	450,000
Dirt Road Paving Projects	\$	-
New Road Construction Projects	\$	-
Safety Improvement Projects	\$	2,350,000
Special Projects	\$	1,080,000
Hwy - RRR Offsets	\$	(3,150,000)
Hwy - Administration	\$	1,309,534
Hwy - Area 100 Maintenance Facility	\$	7,783,811
Hwy - Area 200 Maintenance Facility	\$	7,334,823
Hwy - Area 300 Maintenance Facility	\$	7,287,873
Hwy - Construction Engineering	\$	1,159,388
Hwy - Maintenance Engineering	\$	996,359
Hwy - Traffic Operations	\$	3,817,749
Hwy - Subdivisions/Permits	\$	427,244
Hwy - GeoSpatial Operations	\$	512,996
Hwy - Buildings	\$	465,587
Hwy - Pre-Construction Engineering	\$	1,783,302
County Engineer	\$	488,478
Total Expenditures & Transfers Out	\$	<u>42,675,994</u>

ROAD & BRIDGE FUND:

Revenue & Transfers In	\$	23,730,220
Fund Balance	\$	(276,942)
Total Revenue, Transfers In, and Fund Balance	\$	<u>23,453,278</u>
Expenditures & Transfers Out	\$	<u>23,453,278</u>

PUBLIC HIGHWAY & TRAFFIC FUND:

Revenue & Transfers In	\$	920,500
Expenditures & Transfers Out	\$	<u>920,500</u>

SEVERED MATERIAL SEVERANCE TAX:

Revenue & Transfers In	\$	173,533
Expenditures & Transfers Out	\$	<u>173,533</u>

REBUILD ALABAMA FUND:

Revenue & Transfers In	\$ 2,701,000
Expenditures & Transfers Out	\$ 2,701,000

CAPITAL IMPROVEMENT FUND:

Revenue & Transfers In	\$ 931,200
Expenditures & Transfers Out	\$ 931,200

RRR (4 CENT) GASOLINE TAX FUND:

Revenue & Transfers In	\$ 2,689,500
Fund Balance	\$ 1,060,500
Total Revenue, Transfers In, and Fund Balance	\$ 3,750,000
Expenditures & Transfers Out	\$ 3,750,000

FEDERAL AID EXCHANGE FUND:

Revenue & Transfers In	\$ 400,000
Expenditures & Transfers Out	\$ 400,000

REAPPRAISAL FUND:

Revenue & Transfers In	\$ 6,809,937
Fund Balance	\$ 2,105,405
Total Revenue, Transfers In, and Fund Balance	\$ 8,915,342
Expenditures & Transfers Out	\$ 8,915,342

COUNCIL ON AGING FUND:

Revenue & Transfers In	\$ 1,118,470
Expenditures & Transfers Out	\$ 1,118,470

SECTION 18 (BRATS) FUND:

Revenue & Transfers In	\$ 4,706,496
Fund Balance	\$ 100,400
Total Revenue, Transfers In, and Fund Balance	\$ 4,806,896

Expenditures & Transfers Out

BRATS - Administration	\$ 2,034,062
BRATS - Transportation	\$ 2,663,230
BRATS - Building	\$ 109,604
Total Expenditures & Transfers Out	\$ 4,806,896

PARKS FUND:

Revenue & Transfers In	\$ 4,088,054
Fund Balance	\$ 674,300
Total Revenue, Transfers In, and Fund Balance	\$ 4,762,354

Expenditures & Transfers Out

Parks Department	\$ 4,624,128
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	Live Oak	\$ 138,226
Total Expenditures & Transfers Out		<u>\$ 4,762,354</u>
<u>EASTERN SHORE MPO:</u>		
Revenue & Transfers In		<u>\$ 479,130</u>
Expenditures & Transfers Out		<u>\$ 479,130</u>
<u>GOMESA FUND:</u>		
Revenue & Transfers In		\$ 3,350,000
Fund Balance		\$ (665,000)
Total Revenue, Transfers In, and Fund Balance		<u>\$ 2,685,000</u>
Expenditures & Transfers Out		<u>\$ 2,685,000</u>
<u>TIF DISTRICT 1 WARRANT FUND:</u>		
Revenue & Transfers In		<u>\$ 654,322</u>
Expenditures & Transfers Out		<u>\$ 654,322</u>
<u>CAPITAL PROJECTS FUND:</u>		
Revenue & Transfers In		<u>\$ 2,395,386</u>
Expenditures & Transfers Out		<u>\$ 2,395,386</u>
<u>DEBT SERVICE FUND:</u>		
Revenue & Transfers In		\$ 9,702,106
Fund Balance		\$ 828,496
Total Revenue, Transfers In, and Fund Balance		<u>\$ 10,530,602</u>
Expenditures & Transfers Out		<u>\$ 10,530,602</u>
<u>COMMUNITY CORRECTIONS FUND:</u>		
Revenue & Transfers In		\$ 1,503,949
Fund Balance		\$ 85,360
Total Revenue, Transfers In, and Fund Balance		<u>\$ 1,589,309</u>
Expenditures & Transfers Out		<u>\$ 1,589,309</u>
<u>OIL & GAS TRUST FUND:</u>		
Revenue & Transfers In		<u>\$ 300,000</u>
Expenditures & Transfers Out		<u>\$ 270,000</u>
Statutory Fund Balance		<u>\$ 30,000</u>
TOTAL FY 2026 BUDGET		\$ 259,546,189

BE IT FURTHER RESOLVED, that the Fiscal Year 2026 mileage rate will reflect the IRS rate; and

BE IT FURTHER RESOLVED, that the Baldwin County Fiscal Year 2026 Budget document which will be issued by the Budget Director is to reflect the budgetary decisions made by the Baldwin County Commission during budget work session deliberations and shall be used as a guide in administering the appropriations made in this resolution;

DONE, under the Seal of Baldwin County, Alabama, as affixed on this the 16th day of September 2025.



Matthew P. McKenzie (Chairman)
Baldwin County Commission

ATTEST:



Roger H. Rendleman
County Administrator

