

Final



**FISCAL YEAR 2025 BUDGET
FOR
CLEBURNE COUNTY, ALABAMA**

Version 4.0

**PREPARED AT THE DIRECTION
OF THE
CLEBURNE COUNTY COMMISSION**

Commissioner Laura Cobb
Commissioner Emmett Owen
Commissioner Terry Hendrix
Commissioner Roger Hill
Ex. Officio Chairman Ryan Robertson

ALL COUNTY DEPARTMENTS SHALL ABIDE
BY THIS FISCAL POLICY DIRECTIVE ADOPTED IN A FORMAL MEETING
OF THE CLEBURNE COUNTY COMMISSION
ON SEPTEMBER 16, 2024

Executive Summary for the Cleburne County FY-25 Budget is as follows:

Total Estimated Carryovers From Previous Fis. Yrs	\$	7,036,457.18
Total Estimated Revenues (This Year):	\$	10,275,021.88

Total Estimated Expenditures (This Year):	\$	9,771,098.95
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Expenditures are allocated towards the following public purposes:

General Government	\$	2,394,104.56
Public Safety	\$	2,551,160.22
Roads & Bridges	\$	3,698,992.94
Sanitation	\$	197,805.68
Welfare	\$	206,300.00
Culture & Recreation		34,600.00
Education	\$	97,105.00
Retirement of Debt	\$	-
Emergency Communications District	\$	591,030.56
Estimated Reserve at Years End:	\$	7,540,380.10

REVENUE ANALYSES

Fund 001 General Fund			
Acct #	ACCOUNT NAME	24 EST	25 EST
41110	Property Tax for General Purposes	856,290.00	907,628.20
41200	County Sales & Use Tax	1,414,307.00	1,400,000.00
41201	Simplified Seller's Use Tax	559,151.00	520,000.00
41230	County Beer Tax	30,542.00	30,000.00
41240	County Tobacco Tax	126,993.00	120,000.00
41250	Lodgings Tax	142,234.00	140,000.00
41270	County Table Wine Tax	17,429.00	17,000.00
41310	Mortgage & Deed Filing Tax	256.00	250.00
41700	Fireworks Tax	23,067.00	23,000.00
43800	Manufactured Home Registration, Fines, & Penalties	11,353.00	11,400.00
44112	ABC Store Licenses	3,075.00	3,000.00
44113	State Sales Tax on Alcohol	2,387.00	2,400.00
44120	State Beer Tax	110,326.00	115,000.00
44130	Financial Institution Excise Tax	63,466.00	63,000.00
44140	State Sales Tax	3,387.00	3,500.00
44150	Business & Priviledge Tax	27,100.00	27,100.00
44165	Formation Filing Fees	8,300.00	8,300.00
44185	Interlock Devices	9.00	10.00
44186	Violation Expungement Fee	50.00	-
44230	State Cost Sharing for Elections		30,000.00
44240	State Cost Sharing for Board of Registrars	34,104.00	34,100.00
44280	State Cost Sharing for Courts	100.00	100.00
44401	Regional Agency Cost Sharing for Section 18 Transportation	13,876.00	-
44610	State Cost Sharing for EMPG	1,465.00	1,465.00
44630	Click it or Ticket Grant	57,775.00	50,000.00
44650	ADEM State Environmental Tire Grant	53,205.00	50,000.00
44800	Federal Payments in Lieu of Taxes	215,756.00	215,000.00
45110	Court Fees of the Circuit Clerk	130,153.00	135,000.00
45130	Juvenile Court Fees	425.00	-
45150	M&S Court Fees	46,561.00	48,000.00
45154	Housing & Maintenance Court Fees	83,977.00	85,000.00
45156	Revenue from Act 99-536 (Jail)	256,126.00	256,000.00
45157	Traffic Fines	204,463.00	205,000.00
45158	Childrens Center Court Fees	1,790.00	1,790.00
45210	Judge of Probte Fees	195,516.00	195,000.00
45212	Probate Court Fees	11,707.00	11,700.00
45213	Children's Center Fee - Probate	3,494.00	3,500.00
45220	Tax Assessor Fees and Commissions	28,101.00	29,000.00
45230	Tax Collector Fees and Commissions	28,101.00	29,000.00
45235	Revenue Commissioner Fees and Commissions	235,257.00	240,000.00
45682	Pay Telephone Commissions	1,100.00	1,000.00
45690	SORNA Fees	1,600.00	1,600.00

REVENUE ANALYSES

45820	Charges for Housing non-County Prisoners	4,118.00	2,500.00
47100	Interest Earned	154,762.00	154,000.00
47210	Rental of Buildings and Land	27,204.00	28,500.00
47357	SALE OF EQUIPMT, SCRAP, & SURPLUS	804.00	800.00
47900	Other Miscellaneous Revenues	31,199.00	31,000.00
47956	Section 5311 Fares	40.00	-
47957	Garbage Fee	35,396.00	36,000.00
	TOTAL REVENUES FOR YEAR	5,257,897.00	5,266,643.20

Fund 111 Gasoline Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
44190	State Gasoline Tax	738,103.53	740,000.00
44221	St Cost Sharing for Co Engineer Sal	125,127.12	125,127.12
44530	U.S. Forest Receipts	100,000.00	100,000.00
47100	Interest Earned	1,176.23	1,100.00
47250	Rental of Construction Equipment	15,000.00	50,000.00
47351	Sale of Pipe	10,745.78	10,000.00
47357	Local sale Equipment, scrap, surplus	422.50	400.00
47900	Other Misc. Revenues	6,744.40	5,000.00
	TOTAL REVENUES FOR YEAR	997,319.56	1,031,627.12

Fund 112 Road & Bridge Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
41122	Special Tax for Public Buildings, Bridges and Roads	428,938.80	430,000.00
44150	Business Privilege Tax Distribution	8,768.62	8,500.00
44199	County CRAF	2,461.78	-
47100	Interest Earned	23,462.05	20,000.00
	TOTAL REVENUES FOR YEAR	463,631.25	458,500.00

Fund 113 Public Highway & Traffic Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
43809	Local Use Mtr Vehicle Lic Co	63,162.25	63,000.00
44170	Mtr Veh Lic & Reg Fees State - Hwy & Traffic fund	48,378.15	48,000.00
47100	Interest	2,877.36	1,000.00
47357	Reserved for Local Use - Sale Equip, Scrap & Surplus	1,371.10	1,200.00
	TOTAL REVENUES FOR YEAR	115,788.86	113,200.00

REVENUE ANALYSES

Fund 221 Federal Aid Exchange

Acct #	ACCOUNT NAME	24 EST	25 EST
44198	Federal Aid Exchange	400,000.00	400,000.00
	TOTAL REVENUES FOR YEAR	400,000.00	400,000.00

Fund 220 County Rebuild Alabama Act

Acct #	ACCOUNT NAME	24 EST	25 EST
44198	County Rebuild Alabama Act	780,955.67	780,955.67
	TOTAL REVENUES FOR YEAR	780,955.67	780,955.67

Fund 116 Governmental Capital Improvement Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
44197	Governmental Capital Improvement (Off shore drill monies)	251,302.29	250,000.00
47100	Interest Earned	4,068.93	5,000.00
	TOTAL REVENUES FOR YEAR	255,371.22	255,000.00

Fund 117 RRR Gasoline Tax

Acct #	ACCOUNT NAME	24 EST	25 EST
44191	State Additional Excise Tax	427,610.64	427,610.64
44193	Petroleum Products Permit and Inspection Fee	37,478.83	37,478.83
44196	5 Cent Gasoline Tax	210,749.59	210,749.59
47100	Interest Earned	1,986.41	1,986.41
	TOTAL REVENUES FOR YEAR	677,825.47	677,825.47

Fund 118 Secondary Road Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
44171	Mtr Veh Lic Tax & Reg Fee	142,769.03	140,000.00
44192	Petroleum Permit/Insp Fee	116,378.13	115,000.00
47100	Interest Earned	7,952.52	5,000.00
	TOTAL REVENUES FOR YEAR	267,099.68	260,000.00

Fund 119 Revenue Commissioner's Reappraisal Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
41115	General Property Tax / Appraisal Update	291,438.14	291,000.00
47100	Interest Earned	690.69	600.00

REVENUE ANALYSES

TOTAL REVENUES FOR YEAR 268,033.05 291,600.00

Fund 121 Revenue Commissioner's Operational Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
41115	General Property Tax / Appraisal Update	108,261.99	102,263.46
47100	Interest Earned	658.73	500.00
	TOTAL REVENUES FOR YEAR	91,822.71	102,763.46

Fund 122 Revenue Commissioner's Salary Fund

Acct #	ACCOUNT NAME	24 EST	25 EST
41118	General Property Tax Salary of Rev/Lic Commissioner	92,760.89	95,151.08
47100	Interest Earned	352.49	300.00
	TOTAL REVENUES FOR YEAR	91,619.49	95,451.08

Fund 195 Federal Forest Proceeds

Acct #	ACCOUNT NAME	24 EST	25 EST
44530	National Forest Receipts	106,000.00	100,000.00
	TOTAL REVENUES FOR YEAR	106,000.00	100,000.00

Fund 530 E911

Acct #	ACCOUNT NAME	24 EST	25 EST
44911	Dispatching	118,613.64	118,613.76
44925	E911 Grant	296,762.66	-
45480	Revenue For Enterprise acct, phone charges	341,927.57	322,842.12
47100	Interest Earned	3,255.19	3,000.00
	TOTAL REVENUES FOR YEAR	760,559.06	441,455.88

BUDGET ANALYSES

Department: County Administration
GENERAL FUND 001-51100

Line	Description	Approved FY25
111	Officials Salary	48,592.78
113	County Employee's Salaries & Wages	183,931.30
121	Retirement Contributions	3,433.21
122	Health Insurance	18,094.08
123	Life Insurance	626.30
124	Social Security Tax- Employer's Share	17,788.09
125	Workmen's compensation Insurance	1,319.60
126	Unemployment Insurance	183.74
127	Flexible Benefits	21,888.00
153	Pest Control	425.00
157	Legal- Hour billing	1,200.00
160	Printing/Bookbinding	2,200.00
164	Accounting and Auditing Service	10,000.00
167	Contract Services	10,500.00
170	Training/Education Services	4,000.00
171	Organization/Association Membership fees & due	8,200.00
201	Data Processing Supplies	150.00
208	Groundskeeping Supplies	100.00
211	Office Supplies and Minor Office Equipment	3,000.00
212	Fuel and Lubricants	950.00
216	Cleaning/Janitorial Supplies	750.00
231	Repair/Maint. Bldgs, Land & Improvement	8,449.91
233	Repair/Maint. Office Equip	2,500.00
234	Repair/Maint Mv	500.00
235	Repairs & Maintenance of Data Processing Equip.	25,000.00
240	Utilities	1,300.00
241	Electricity	1,200.00
243	Water & Sewer Bill	140.00
251	Telephone Services	2,000.00
252	Postage & Postal Service	1,280.00
253	Advertising	750.00
254	Internet Service	6,200.00
255	Cellular Service	5,316.00
262	Mileage for use of Personal Vehicles	1,500.00
264	Lodging & Meals	10,000.00
265	Meeting & Conference Fees	3,000.00
270	Insurance	600.00
271	Insurance on Building and their contents	4,100.00
272	MV Insurance	125.00
273	Surety Bonds	600.00
274	General Liability Insurance	12,500.00
409	Subscriptions	200.00

BUDGET ANALYSES

530 Improvements	5,500.00
700 Appropriation	612,389.82
TOTAL	1,042,482.83

Department: Judges
GENERAL FUND 001-51210

Line	Description	Approved FY25
153	Pest Control	750.00
199	Miscellaneous	850.00
241	Electricity	12,000.00
242	Natural Gas	500.00
243	Water & Sewer Bill	850.00
251	Telephone Services	1,300.00
271	Insurance on Building and their contents	7,300.00
	TOTAL	23,550.00

Department: Circuit Clerk
GENERAL FUND 001-51220

Line	Description	Approved FY25
153	Pest Control	300.00
199	Miscellaneous	50.00
241	Electricity	3,500.00
242	Natural Gas	120.00
243	Water & Sewer Bill	250.00
251	Telephone Services	3,300.00
271	Insurance on Building and their contents	1,500.00
	TOTAL	9,020.00

Department: District Attorney/Solicitor
GENERAL FUND 001-51260

Line	Description	Approved FY25
101	DA Employees Salaries & Wages	2,463.60
121	Retirement Contributions	114.02
124	Social Security Tax - Employer	188.47
	TOTAL	2,766.09

Department: Court Reporter
GENERAL FUND 001-51280

Line	Description	Approved FY25
102	Court Reporter Salaries & Wages	1,320.00
121	Retirement Contributions	58.39
124	Social Security Tax - Employer	100.98
	TOTAL	1,479.37

BUDGET ANALYSES

Department: Probate Judge's Office
 GENERAL FUND 001-51300

Line	Description	Approved FY25
111	County Official's Salaries	97,594.08
113	County Employee's Salaries & Wages	165,882.60
121	Retirement Contributions	2,916.20
122	Health Insurance	18,240.00
123	Life Insurance	811.20
124	Social Security Tax- Employer's Share	20,155.97
125	Workmen's compensation Insurance	2,914.52
126	Unemployment Insurance	290.40
127	Flexible Benefits	29,184.00
153	Pest Control	240.00
160	Book Binding	600.00
167	Contract Services	200.00
170	Training/Educational Service	1,100.00
171	Organization/Association Membership fees & due	1,500.00
199	Miscellaneous Service Provided	100.00
207	Safety Supplies	100.00
211	Office Supplies and Minor Office Equipment	21,500.00
216	Cleaning/Janitorial Supplies	400.00
231	Repair/Maint - Bldgs, Land & Improvements	2,000.00
233	Repair/Maint - Office Equip, Copy Machines	1,000.00
235	Repairs & Maintenance of Data Processing Equip.	40,000.00
240	Utilities	100.00
241	Electricity	4,000.00
242	Natural Gas	180.00
243	Water & Sewer Bill	300.00
251	Telephone Services	7,500.00
252	Postage & Postal Service	8,000.00
253	Advertising	150.00
254	Internet Service	1,500.00
255	Cellular Service	1,620.00
258	Mailing Services	3,000.00
262	Mileage for use of Personal Vehicles	1,500.00
264	Lodging & Meals	7,500.00
265	Meeting & Conference Fees	4,500.00
270	Insurance	125.00
271	Insurance on Building and their contents	2,500.00
273	Surety Bonds	250.00
274	General Liability Insurance	3,200.00
409	Subscriptions	200.00
499	Misc Other Current Exp (<\$5000)	1,000.00
TOTAL		453,853.97

BUDGET ANALYSES

Department: Elections
 GENERAL FUND 001-51910

Line	Description	Approved FY25
113	County Employees Salaries & Wages	1,400.00
116	Overtime Allowance	600.00
121	Retirement Contributions	25.00
122	Health Insurance	100.00
123	Life Insurance	30.00
124	Social Security Taxes	600.00
126	Unemployment	10.00
127	Flexible Benefits	150.00
160	Printing/Bookbinding	1,000.00
175	Election Workers	6,000.00
199	Misc. Service Provided by Others	1,500.00
211	Office Supplies & Minor Equipment	200.00
231	Repair/Maint Bldg, land, impvmt	250.00
241	Electricity	400.00
243	Water / Sewer	400.00
252	Postage	500.00
253	Advertising	2,000.00
262	Mileage	300.00
271	Insurance	700.00
414	Voting Machine Expense	22,000.00
416	Absentee Voting	10,000.00
TOTAL		48,165.00

Department: Board of Registrars
 GENERAL FUND 001-51920

Line	Description	Approved FY25
113	County Employees Salaries & Wages	36,465.00
124	Social Security	2,789.57
125	Worker's Compensation	69.28
153	Pest Control	50.00
171	Membership Fees & Dues	150.00
199	Miscellaneous	50.00
211	Office Supplies & Small Office Equipment	300.00
241	Electricity	850.00
242	Natural Gas	30.00
243	Water & Sewer Bill	50.00
251	Telephone	800.00
252	Postage and Postal Service	1,200.00
262	Mileage for use of Personal vehicles	300.00
264	Lodging & Meals	150.00
271	Insurance on Building and their contents	500.00
409	Subscriptions	36.00
TOTAL		43,789.85

BUDGET ANALYSES

Department: County Attorney
 GENERAL FUND 001-51975

Line	Description	Approved FY25
154	Legal Services Retainer	9,000.00
157	Legal Services Billable Hours	12,000.00
265	Conference	500.00
TOTAL		21,500.00

Department: Maintenance of County Buildings
 GENERAL FUND 001-51995

Line	Description	Approved FY25
113	County Employee's Salaries & Wages	59,592.48
121	Retirement Contributions	1,615.63
122	Health Insurance	13,132.80
123	Life Insurance	224.64
124	Social Security Tax- Employer's Share	4,558.83
125	Workmen's compensation Insurance	2,008.27
126	Unemployment Insurance	95.04
156	Medical & Dental	25.00
170	Training / Education	150.00
199	Miscellaneous Service Provided by Others	1,500.00
203	Uniforms	700.00
207	Safety Supplies	1,000.00
208	Groundskeeping supplies	500.00
211	Office Supplies	150.00
212	Fuel and oils	2,000.00
214	Small Tools and Minor Equipment	1,000.00
215	Tires & Tubes	750.00
216	Cleaning Supplies	2,800.00
217	Vehicle Repairs	1,200.00
225	Lease of Construction Eqpmt	4,000.00
230	Repairs performed by others	2,500.00
231	Repair/Maint - Bldgs, Land & Improvements	17,000.00
234	Repair/Maint - Motor Vehicle	500.00
239	Other Repair/Maint of County Assets	20,000.00
241	Electricity	2,000.00
255	Cell Phone	1,440.00
267	Work Release Stipend	2,500.00
272	Insurance - Vehicle	150.00
274	General Liability Insurance	600.00
499	Misc Bldg / Construction costs	1,000.00
530	Improvements other than Bldgs	10,000.00
TOTAL		154,692.69

BUDGET ANALYSES

Department: Sheriff's Office
 GENERAL FUND 001-52100

Line	Description	Approved FY25
111	County Officials Salaries	67,790.03
113	County Employees Salaries & Wages	626,310.40
116	Overtime Allowance	60,000.00
119	Salaries Paid to Supernumerary	8,750.04
121	Retirement Contributions	14,283.47
122	Health Insurance	116,736.00
123	Life Insurance	2,371.20
124	Social Security Tax - Employer	56,617.69
125	Workmen's Comp	22,958.34
126	Unemployment Insurance	897.60
127	Flexible Benefits	21,888.00
156	Medical & Dental Svc for Co Employees	200.00
160	Printing/Bookbinding	500.00
161	Wrecker Service	100.00
163	Data Processing Services	2,250.00
170	Training/Educational Services	6,000.00
171	Organization/Association Membership Fees	3,500.00
199	Misc. Services Provided by Others	150.00
203	Uniforms & Footwear	10,000.00
205	Film & Other Photography Supplies	1,000.00
211	Office Supplies	7,000.00
212	Fuels & Lubricants	70,000.00
215	Tires & Tubes	12,000.00
217	Vehicle Repair & Maintenance	500.00
222	Operating Leases - Data	2,160.00
223	Operating Leases - Copy Machine	500.00
233	Repair/Maint - Office Eqpmt, Copy Machine	1,800.00
234	Repair/Maint - Motor Vehicle	50,000.00
235	Repair/Maint - Data Process Eqpmt	17,700.00
236	Repair/Maint. - Communication Equip	300.00
252	Postage & Postal Service	500.00
254	Internet Services	3,000.00
261	Per diem	100.00
264	Lodging & Meals	4,000.00
265	Meeting & Conference Fees	500.00
270	Insurance	300.00
272	Insurance - Motor Vehicles	6,000.00
273	Surety Bonds	300.00
274	General Liability Insurance	25,000.00
278	Deductibles Paid on Insurance Claims	5,000.00
407	Motor Vehicle License Plates	100.00
	TOTAL	1,229,062.77

BUDGET ANALYSES

Department: Jail
 GENERAL FUND 001-52200

Line	Description	Approved FY25
113	County Employees Salaries & Wages	508,699.60
116	Overtime Allowance	60,000.00
121	Retirement Contributions	8,961.49
122	Health Insurance	109,440.00
123	Life Insurance	1,996.80
124	Social Security Tax - Employer	38,871.42
125	Workmen's Comp	16,666.44
126	Unemployment Insurance	844.80
127	Flexible Benefits	7,296.00
153	Pest Control Service	1,125.00
155	Contract Medical Services	162,323.88
156	Medical & Dental Services for Employees	850.00
158	Medical & Dental Services for Prisoners	15,000.00
170	Training/Educational Service	2,000.00
199	Miscellaneous	500.00
203	Uniforms	5,000.00
207	Safety Supplies	750.00
208	Ground keeping Supplies	750.00
211	Office Supplies	1,000.00
214	Small Tools & Minor Equipment	500.00
216	Cleaning & Janitorial Supplies	18,000.00
218	Food/Food Serving Supplies	600.00
222	Operating Leases - Data Processing Equip/Software	2,367.00
231	Repairs & Maintenance of Buildings	25,000.00
235	Repairs & Maintenance of Data Processing Equ.	6,000.00
236	Repairs & Maintenance of Communications Eq.	500.00
240	Utilities	3,000.00
241	Electricity	58,000.00
242	Natural Gas	23,000.00
243	Water & Sewage	25,000.00
252	Postage & Postal Services	100.00
254	Internet Services	2,200.00
264	Lodging and Meals	4,000.00
270	INSURANCE	325.00
271	Building Insurance	10,000.00
272	Insurance - Motor Vehicles	500.00
274	General Liability Insurance	6,000.00
403	Housing & Feeding Prisoners	25,000.00
499	Misc Other Current Exp <\$5000	250.00
520	Building Improvements	15,000.00
	TOTAL	1,167,417.43

BUDGET ANALYSES

Department: E.M.A. Operations & Maintenance
 GENERAL FUND 001-52300

Line	Description	Approved FY25
113	County Employees Salaries & Wages	59,593.70
121	Retirement Contributions	2,120.60
122	Health Insurance	6,712.32
123	Life Insurance	114.82
124	Social Security Tax - Employer	4,648.31
125	Workmen's Comp	1,282.08
126	Unemployment Insurance	48.58
153	Pest Control Service	300.00
156	Medical & Dental	500.00
167	Contract Services	300.00
170	Training & Education	2,000.00
171	Membership Fees & Dues	150.00
198	Bank Servic Charges	75.00
207	Safety Supplies	5,500.00
208	Groundskeeping Supplies	225.00
211	Office Supplies/Minor Office	500.00
214	Small Tools & Minor Equipment	250.00
216	Cleaning/Janitorial Supplies	700.00
217	Vehicle Repairs and Maintenance Supplies	300.00
222	Operating Lease - Data Processing	4,300.00
231	Repair/Maint. Bldgs & Land	4,869.07
233	Repairs & Maintenance - Office Equip, Copy Machines	750.00
234	Repair & Maintenance - Vehicle	250.00
235	Repairs & Maintenance of Data Processing Equip.	1,000.00
236	Repair/Maint. - Communication Equip	3,200.00
240	Utilities	600.00
241	Electricity	5,000.00
243	Water & Sewage	300.00
251	Telephone Services	2,000.00
252	Postage & Postal Service	50.00
253	Advertising	500.00
254	Internet Services	3,000.00
255	Cellular Service	1,300.00
264	Lodging & Meals	3,000.00
265	Meeting & Conference Fees	650.00
270	Insurance	500.00
271	Insurance on Buildings	2,300.00
273	Surety Bonds	100.00
274	General Liability Insurance	850.00
407	Motor Vehicle License Plates	25.00
409	Subscriptions	200.00
TOTAL		120,064.48

BUDGET ANALYSES

Department: Coroner's Office
GENERAL FUND 001-52400

Line	Description	Approved FY25
111	County Officials Salaries	12,360.00
124	Social Security Tax - Employer	945.54
110	Coroner's Fees	100.00
171	Membership Fees & Dues	100.00
199	Miscellaneous	3,000.00
203	Uniforms and Footwear	500.00
207	Safety Supplies	320.00
212	Fuels & Lubricants	2,500.00
234	Repair/Maint - Motor Vehicle	700.00
235	Repair/Maint-Data Processing Equip	550.00
252	Postage	100.00
254	Internet Service	1,020.00
255	Cellular Service	720.00
264	Lodging & Meals	1,500.00
265	Meetings/Conference Fees	125.00
273	Surety Bonds	525.00
274	General Liability Insurance	1,400.00
499	Miscellaneous Expense. Less than \$5000	2,950.00
TOTAL		29,415.54

Department: Juvenile Probation Officer
GENERAL FUND 001-52500

Line	Description	Approved FY25
251	Telephone	400.00
274	General Liability	500.00
404	Housing and Maintenance of Juveniles	4,000.00
471	Juvenile Services	300.00
TOTAL		5,200.00

Department: Economic Development
GENERAL FUND 001-51955

Line	Description	Approved FY25
113	County Employee's Salaries & Wages	75,836.81
121	Retirement Contributions	71.94
122	Health Insurance	7,296.00
123	Life Insurance	124.80
124	Social Security Tax- Employer's Share	5,801.52
125	Workmen's compensation Insurance	1,721.50
126	Unemployment Insurance	75.84
199	Miscellaneous	66,201.59
211	Office Supplies & Minor Equipment	20,000.00
212	Fuel and oils	10,000.00

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234 Vehicle Repairs and Maintenance	2,000.00
241 Electricity	500.00
243 Water & Sewage	200.00
251 Telephone Services	500.00
253 Advertising	2,000.00
254 Internet	200.00
255 Cellular Service	720.00
264 Lodging and Meals	5,000.00
265 Meeting & Conference Fees	1,000.00
272 Insurance - Motor Vehicles	500.00
274 General Liability Insurance	250.00
TOTAL	200,000.00

Department: Soil Conservation
 TOBACCO TAX FUND 001-51945

Line	Description	Approved FY25
700	Appropriation	2,000.00
	TOTAL	2,000.00

Department: Landfill Maintenance & Monitoring
 TOBACCO TAX FUND 001-54300

Line	Description	Approved FY25
700	Appropriation	50,000.00
	TOTAL	50,000.00

Department: Services for the Indigent
 TOBACCO TAX FUND 001-56300

Line	Description	Approved FY25
177	Burial of Indigents	1,500.00
199	Miscellaneous Services	4,800.00
	TOTAL	6,300.00

BUDGET ANALYSES

Department: Environmental Services
 GENERAL FUND & LODGING TAX(50/50) 001-54000

Line	Description	Approved FY25
113	Employee Wages	59,282.40
121	Retirement	735.10
122	Health Insurance	14,592.00
123	Life Insurance	249.60
124	Social Security	4,535.10
125	Workman's Comp	1,895.88
126	Unemployment	105.60
203	Uniforms & Footwear	300.00
199	Misc Services Provided	22,000.00
207	Safety supplies	100.00
211	Office Supplies	350.00
212	Fuels & Lubricants	1,500.00
231	Building / Land Repairs	1,000.00
234	Repair/Maint - Motor Vehicle	200.00
240	Utilities (dumpsters)	32,000.00
241	Electricity	2,400.00
242	Natural Gas	360.00
243	Water / Sewer	1,200.00
251	Telephone	550.00
252	Postage	500.00
253	Advertising	100.00
255	Cellular Service	1,600.00
267	Work Release	500.00
270	Insurance	50.00
271	Insurance - Property	300.00
272	Insurance - Motor Vehicles	350.00
273	Surety Bond	50.00
274	General Liability Insurance	1,000.00
	TOTAL	147,805.68

Department: Libraries
 LODGINGS TAX FUND 001-57100

Line	Description	Approved FY25
271	Insurance on Buildings	1,300.00
700	Appropriation (Lucille Morgan)	32,500.00
700	Appropriation (Cheaha Regional)	800.00
	TOTAL	34,600.00

BUDGET ANALYSES

Department: Extension Service
 LODGINGS TAX FUND 001-58200

Line	Description	Approved FY25
153	Pest Control Services	630.00
216	Cleaning and Janitorial Supplies	300.00
231	Repair/Maint. Bldgs	1,200.00
241	Electricity	6,500.00
243	Water & Sewer	475.00
271	Insurance - Bldgs & Contents	1,000.00
700	Appropriation	12,000.00
TOTAL		22,105.00

Department: County Administration
 GASOLINE FUNDS 111-53100

Line	Description	Approved FY25
111	Officials Salary	48,592.78
113	County Employee's Salaries & Wages	48,889.42
121	Retirement Contributions	1,758.69
122	Health Insurance	9,703.68
123	Life Insurance	357.98
124	Social Security Tax- Employer's Share	7,457.39
125	Workmen's compensation Insurance	1,103.53
126	Unemployment Insurance	70.22
127	Flexible Benefits	14,592.00
TOTAL		132,525.69

Department: County Engineer's Office
 GASOLINE FUND 111-53600

Line	Description	Approved FY25
113	County Employees Salaries & Wages	566,142.80
116	Overtime Allowance	4,000.00
121	Retirement Contribution	15,861.34
122	Health Insurance	153,216.00
123	Life Insurance	2,620.80
124	Social Security Tax - Employer	62,434.92
125	Workmen's Comp	34,366.92
126	Unemployment Insurance	1,108.80
153	Pest Control Services	360.00
156	Medical and Dental services for County employees	500.00
157	Legal Service - Hourly	1,000.00
160	Printing/Bookbinding	200.00
161	Wrecker/Towing Services	500.00
163	Data Processing Services	15,000.00
170	Training/Educational Services	500.00

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171 Membership Fees & Dues	1,300.00
199 Miscellaneous	10,000.00
202 Road Signs & Other Road Markers	10,000.00
203 Uniforms	7,500.00
207 Safety Supplies	1,500.00
211 Office Supplies	2,500.00
212 Fuels & Lubricants	100,000.00
213 Road Construction and Maintenance	70,000.00
214 Small Tools & Minor Equipment	5,000.00
215 Tires & Tubes	15,000.00
216 Cleaning & Janitorial Supplies	1,000.00
217 Vehicle Repair & Maintenance	10,000.00
220 Operating Leases/Rentals	5,000.00
231 Repairs & Maintenance of Buildings	5,000.00
232 Repairs & Maintenance of Construction Equipment	40,000.00
233 Repairs & Maintenance of Office Equipment	500.00
234 Repair/Maint. Motor Vehicles	10,000.00
235 Repair/Maint. Data Processing Equip	1,000.00
236 Repairs & Maintenance of Communications Eq.	500.00
238 Contractual Road & Bridge Repairs	50,000.00
241 Electricity	12,000.00
242 Natural Gas	6,000.00
243 Water & Sewage	3,000.00
251 Telephone Services	3,000.00
252 Postage & Postal Services	200.00
253 Advertising	4,500.00
254 Internet Services	1,200.00
255 Cell Phone	5,000.00
260 Travel	500.00
262 Mileage for Use of Personal Vehicle	500.00
264 Lodging & Meals	2,000.00
265 Meeting & Conference Fees	1,000.00
270 Insurance	6,000.00
271 Insurance on Buildings	6,000.00
272 Insurance on Motor Vehicles	13,000.00
273 Surety Bonds	300.00
274 General Liability Insurance	10,000.00
407 Vehicles License Plates	50.00
409 Subscriptions	50.00
410 Books & Pamphlets	100.00
499 Miscellaneous Expense. Less than \$5000	-
TOTAL	1,278,011.58

BUDGET ANALYSES

Department: County Engineer's Office
PUBLIC HIGHWAY & TRAFFIC FUND 113-53600

Line	Description	Approved FY25
560	Construction Equipment	170,000.00
	TOTAL	170,000.00

Department: County Engineer's Office
RRR GASOLINE TAX FUND 117-53600

Line	Description	Approved FY25
113	County Employee's Salaries & Wages	200,000.00
169	Vegetation Mgmt	100,000.00
202	Road Signs & Other Marking Supplies	7,500.00
204	Road Construction / Cold Mix	50,000.00
213	Road Construction and Maintenance	100,000.00
225	Leases of Construction Equipment	50,000.00
238	Contractual Road & Bridge Repairs	145,000.00
523	Architects and Engineers	25,000.00
	TOTAL	677,500.00

Department: County Engineer's Office
SECONDARY ROAD FUND 118-53600

Line	Description	Approved FY25
238	Contractual Road & Bridge Repairs	260,000.00
	TOTAL	260,000.00

BUDGET ANALYSES

Department: Property Appraisal & Mapping
 REVENUE COMMISSIONER'S REAPPRAISAL FUND 119-51800

Line	Description	Approved FY25
113	County Employees Salaries & Wages	164,095.00
121	Retirement Contribution	4,262.76
122	Health Insurance	29,184.00
123	Life Insurance	468.00
124	Social Security Tax - Employer	12,553.27
125	Workmen's Comp	267.59
126	Unemployment Insurance	250.80
127	Flexible Benefits	3,648.00
154	Legal Service	2,500.00
163	Data Processing Supplies	1,000.00
170	Training/Educational Services	2,200.00
171	Membership Fees	1,500.00
211	Office Supplies	3,000.00
215	Tires and Tubes	800.00
217	Vehicle Repair & Maintenance Supplies	500.00
234	Vehicle Repair & Maintenance	500.00
235	Repairs & Maintenance of Data Equipment	109,954.40
252	Postage & Postal Services	3,000.00
264	Lodging & Meals	3,500.00
265	Meeting & Conference Fees	2,000.00
266	Gasoline for County Vehicle	3,000.00
272	Insurance for County Vehicle	500.00
273	Surety Bonds	750.00
407	Motor Vehicles License	100.00
409	Subscriptions	500.00
541	Office Equipment and Furniture	-
	TOTAL	350,033.82



BUDGET ANALYSES

Department: Operations of the Revenue Commissioner's Office
 REVENUE COMMISSIONER'S OPERATING FUND 121-51801

Line	Description	Approved FY25
113	County Employees Salaries & Wages	63,998.13
121	Retirement Contribution	1,106.92
122	Health Insurance	5,034.24
123	Life Insurance	242.12
124	Social Security Tax - Employer	4,178.44
125	Workmen's Comp	772.57
126	Unemployment	102.44
153	Pest Control Services	225.00
167	Contract Services	2,500.00
170	Training / Educational Services	1,500.00
171	Organization/Association Membership Fees	1,000.00
198	Bank Service Charges	150.00
211	Office Supplies	1,500.00
216	Cleaning supplies	200.00
223	Operating Lease Copy Machine	750.00
230	Repairs	10,000.00
233	Repairs & Maintenance of Office Equipment	1,000.00
235	Repairs & Maintenance of Data Equipment	21,760.00
241	Electricity	3,400.00
242	Natural Gas	150.00
243	Water & Sewage	300.00
251	Telephone Services	2,000.00
252	Postage & Postal Services	3,000.00
253	Advertising	250.00
254	Internet Services	2,000.00
255	Cellular Service	1,300.00
261	Per Diem	500.00
262	Mileage	100.00
264	Lodging and Meals	4,900.00
265	Meeting/Conference Fees	1,000.00
271	Insurance on Buildings	2,000.00
274	General Liability Insurance	8,000.00
410	Books and Pamphlets	200.00
499	Misc other current	200.00
	TOTAL	145,319.86



BUDGET ANALYSES

Department: Salary & Fringes of the Revenue Commissioner's Office
 REVENUE COMMISSIONER'S SALARY 122-51802

Line	Description	Approved FY25
111	County Officials Salaries	77,730.93
121	Retirement	2,712.81
122	Health Insurance	7,296.00
123	Life Insurance	124.80
124	Social Security Tax - Employer	5,946.42
125	Worker's Comp	1,640.12
	TOTAL	95,451.08

Department: Board of Education
 Federal Forest 195-58100

Line	Description	Approved FY25
700	Appropriation	75,000.00
	TOTAL	75,000.00

Department: County Engineer's Office
 County Rebuild Alabama Act - 220-53600

Line	Description	Approved FY25
238	Contractual Repairs	780,955.67
	TOTAL	780,955.67

Department: County Engineer's Office
 Federal Exchange - 221-53600

Line	Description	Approved FY25
238	Contractual Repairs	400,000.00
	TOTAL	400,000.00



BUDGET ANALYSES

Department: E911

E911 Department 530-59000

Line	Description	Approved FY25
113	County Employees Salaries & Wages	339,057.45
116	Overtime	25,000.00
121	Retirement Contribution	5,655.20
122	Health Insurance	60,410.88
123	Life Insurance	1,657.34
124	Social Security Tax - Employer	29,185.38
125	Workmen's Comp	1,888.06
126	Unemployment	701.18
127	Flexible Benefits	7,296.00
153	Pest Control Services	300.00
156	Medical & Dental	500.00
167	Contract Services	600.00
170	Training / Educational Services	2,000.00
171	Organization/Association Membership Fees	250.00
207	Safety supplies	1,000.00
208	Groundkeeping	200.00
211	Office Supplies	11,500.00
212	Fuel and Lubricants	1,500.00
214	Small Tools	100.00
216	Cleaning supplies	800.00
217	Vehicle repairs / maintenance	200.00
222	Operating Leases - Date Process	7,200.00
231	Repair and Maintenance of Buildings	3,369.07
233	Repairs & Maintenance of Office Equipment	1,000.00
234	Repair/Maint Motor Vehicle	1,000.00
235	Repairs & Maintenance of Data Equipment	14,500.00
236	Repairs & Maintenance of Communications Equip	24,500.00
240	Utilities	1,200.00
241	Electricity	8,600.00
243	Water & Sewage	150.00
251	Telephone Services	20,000.00
252	Postage & Postal Services	150.00
253	Advertising	150.00
254	Internet Services	3,500.00
255	Cellular Service	1,500.00
262	Mileage	250.00
264	Lodging and Meals	5,000.00
265	Meeting/Conference Fees	1,000.00
270	Insurance	400.00
271	Insurance on Buildings	2,900.00
273	Surety Bonds	260.00
274	General Liability Insurance	4,600.00
	TOTAL	591,030.56

001 General Fund

Anticipated Carryover	3,854,299.36
Anticipated Revenues	5,039,704.87
Anticipated Transfers In (PBRB)	229,250.00
Anticipated Transfers in (TTF)	762,389.82
Anticipated Transfers In (Lodging)	44,341.70
Anticipated Transfers In (FF)	27,000.00
Anticipated Transfers In (HWY)	0.00
Budgeted Expenses	4,695,615.70
County Administration	1,042,482.83
DJ, CC, DA, CR, JPO	42,015.46
Probate Judge	453,853.97
Elections	48,165.00
Environmental	147,805.68
Board of Registrars	43,789.85
County Attorney	21,500.00
Maintenance	150,042.69
Sheriff Department General Fund	1,229,062.77
Jail	1,167,417.43
EMA	120,064.48
Coroner	29,415.54
Transportation Department	200,000.00
**** retirement increase	0.00
Budgeted Transfers Out (HWY&TRAF)	200,000.00
Budgeted Transfers Out (LAF)	276,689.51
Budgeted Transfers Out (GAF)	102,231.50
FY Surplus or Deficit	828,149.69
Expected Closeout	4,682,449.05

001-TT Tobacco Tax

Anticipated Carryover	173,326.81
Anticipated Revenues	84,704.33
Budgeted Expenses	35,300.00
Soil Conservation	2,000.00
Landfill Maintenance	50,000.00
Indigent Services	6,300.00
Budgeted Transfers Out (Industrial Board)	\$0.00
Budgeted Transfers Out (Discretionary)	762,389.82
<u>FY Surplus or Deficit</u>	<u>-712,985.49</u>
Expected Closeout	-539,658.68

001-LT Lodgings Tax

Anticipated Carryover	0.00
Anticipated Revenues	142,234.00
Budgeted Expenses	56,705.00
Library Fund	34,600.00
Extension Office	22,105.00
Budgeted Transfers Out (GF)	44,341.70
<u>FY Surplus or Deficit</u>	<u>41,187.30</u>
Expected Closeout	41,187.30

008 Leave Accrual Fund

Anticipated Transfers In (GEN)	276,689.51
Anticipated Transfers In (GAS)	149,486.05
Anticipated Transfers In (RC)	31,246.67
Anticipated Transfers In (E911)	52,506.85
Budgeted Expenses	509,929.08
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	0.00

111 Gasoline Fund

Anticipated Carryover	177,416.25
Anticipated Revenues	1,031,627.12
Anticipated Transfers In (Rd&Bridge)	229,250.00
Anticipated Transfers In (GF)	102,231.50
Budgeted Expenses	1,410,537.27
Administrative Services	132,525.69
Engineer's Office	1,277,011.58
<u>Budgeted Transfers Out (LAF)</u>	<u>149,486.05</u>
<u>FY Surplus or Deficit</u>	<u>-196,914.70</u>
Expected Closeout	-19,498.45

112 Public Buildings, Roads & Bridges Fund

Anticipated Carryover	0.00
Anticipated Revenues	458,500.00
Budgeted Transfers Out (GF)	229,250.00
<u>Budgeted Transfers Out (Gasoline)</u>	<u>229,250.00</u>
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	0.00

113 Public Highway & Traffic Fund

Anticipated Carryover	11,792.63
Anticipated Revenues	113,200.00
Anticipated Transfers in (GEN)	200,000.00
Budgeted Expenses	170,000.00
<u>Budgeted Transfers Out</u>	<u></u>
<u>FY Surplus or Deficit</u>	<u>143,200.00</u>
Expected Closeout	154,992.63

116 Governmental Capital Improvement Fund

Anticipated Carryover	384,301.44
Anticipated Revenues	255,000.00
Budgeted Expenses	0.00
<u>Budgeted Transfers Out (2014 DS)</u>	<u>0.00</u>
<u>FY Surplus or Deficit</u>	<u>255,000.00</u>
Expected Closeout	639,301.44

117 RRR Gasoline Tax Fund

Anticipated Carryover	282,076.61
Anticipated Revenues	677,825.47
Budgeted Expenses	677,500.00
<u>FY Surplus or Deficit</u>	<u>325.47</u>
Expected Closeout	282,402.08

118 Secondary Road Fund

Anticipated Carryover	221,116.36
Anticipated Revenues	260,000.00
Budgeted Expenses	260,000.00
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	221,116.36

119 121 122 Revenue Commissioner Funds

Anticipated Carryover	14,087.47
Anticipated Revenues	607,963.96
Budgeted Expenses	590,804.76
Reappraisal	350,033.82
Operations	145,319.86
Salary	95,451.08
<u>Budgeted Transfers Out (LAF)</u>	<u>31,246.67</u>
<u>FY Surplus or Deficit</u>	<u>-14,087.47</u>
Expected Closeout	0.00

195 - Federal Forest

Anticipated Carryover	138,397.11
Anticipated Revenues	100,000.00
Budgeted Expenses	75,000.00
Transfer to General Fund	27,000.00
<u>FY Surplus or Deficit</u>	<u>-2,000.00</u>
Expected Closeout	136,397.11

220 County Rebuild Alabama Act

Anticipated Carryover	722,123.51
Anticipated Revenues	780,955.67
Budgeted Expenses	780,955.67
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	722,123.51

220 Federal Aid Exchange Fund

Anticipated Carryover	554,459.96
Anticipated Revenues	400,000.00
Budgeted Expenses	400,000.00
Budgeted Transfers Out	0.00
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	554,459.96

530 - E911

Anticipated Carryover	376,370.15
Anticipated Revenues	441,455.88
Budgeted Expenses	591,030.56
Budgeted Transfers Out (LAF)	52,506.85
<u>FY Surplus or Deficit</u>	<u>-202,081.53</u>
Expected Closeout	174,288.62

2014 G/O Warrants Debt Service Fund

Anticipated Carryover	0.00
Anticipated Transfers In (CIF)	0.00
Budgeted Expenses	0.00
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	0.00

NOTES:

Due to occasions during previous years where certain Departments have exceeded their budget allocations for overtime pay, the Commission has decided to allocate exact amounts per Department for overtime pay. Should any Department Head allow overtime in excess of the allocated amounts, no increases will be made by the Commission. Such Department Head will have to cover such overage from Discretionary Funds. It is the Commission's desire that Department Heads manage their employees' overtime.

For the FY25 Budget year, to reduce County expense, travel and training will be minimal for County Employees. This does not restrict Elected Officials or Department Heads; however, department heads should use a County Vehicle for travel if one is available. Training and travel not listed below has been disallowed for FY25. The following travel and training is permitted for FY25:

- County Mapper - Conference
- County Appraiser - certification exam
- Correctional Officers - ACCA classes for safety incentive program
- Probate Chief Clerk - (2) Conferences
- Probate Clerks (2) - AATA Class
- Dispatchers - EMD certifications
- Deputy Emergency Manager - Conference
- NCIC Training for E911 Staff

Excess funds remaining after approved purchases may not be shifted or used for other purposes for the following line items:

- Salary and Benefits
- Insurance Lines
- Fixed Asset Lines listed above (70500 codes)

Upon approving this budget, each Commissioner will receive \$5000 in Discretionary funds

The Annual Employee Safety Recognition Program is to be funded in an amount not to exceed \$1000 from the Worker's Comp surplus.

Title III funds will be used as defined under P.L. 115-141, section 302 (a)(2) for emergency services on Federal Forest land.