



# FISCAL YEAR 2021 BUDGET FOR CLEBURNE COUNTY, ALABAMA

Version 5.0

PREPARED AT THE DIRECTION  
OF THE  
CLEBURNE COUNTY COMMISSION

Commissioner Laura Cobb  
Commissioner Emmett Owen  
Commissioner Terry Hendrix  
Commissioner Jake Durham  
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 21, 2020

**Executive Summary for the Cleburne County FY-21 Budget is as follows:**

**Total Estimated Revenues & Carryovers (This Year): \$ 11,640,285.11**

**Total Estimated Expenditures (This Year): \$ 8,274,277.17**

Expenditures are allocated towards the following public purposes:

General Government	\$	1,565,210.53
Public Safety	\$	2,073,881.47
Roads & Bridges	\$	3,524,661.12
Sanitation	\$	122,025.82
Welfare	\$	76,352.24
Culture & Recreation		30,600.00
Education	\$	94,615.00
Retirement of Debt	\$	221,232.50
Emergency Communications District	\$	565,698.51
<b>Estimated Reserve at Years End:</b>	<b>\$</b>	<b>3,366,007.94</b>

REVENUE ANALYSES

<b>Fund 001</b>	<b>General Fund</b>	
<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
41110	Property Tax for General Purposes	650,000.00
41200	County Sales & Use Tax	875,000.00
41201	Simplified Seller's Use Tax	175,000.00
41230	County Beer Tax	25,000.00
41240	County Tobacco Tax	155,000.00
41250	Lodgings Tax	62,000.00
41270	County Table Wine Tax	2,000.00
41700	Fireworks Tax	30,000.00
43800	Manufactured Home Registration, Fines, & Penalties	11,500.00
44111	ABC Store Profits	5,500.00
44112	ABC Store Licenses	5,000.00
44113	State Sales Tax on Alcohol	1,300.00
44120	State Beer Tax	110,000.00
44130	Financial Institution Excise Tax	30,000.00
44140	State Sales Tax	3,000.00
44150	Business & Priviledge Tax	25,500.00
44230	State Cost Sharing for Elections	35,000.00
44240	State Cost Sharing for Board of Registrars	34,100.00
44280	State Cost Sharing for Courts	250.00
44401	Regional Agency Cost Sharing for Section 18 Transportation	25,000.00
44610	State Cost Sharing for EMPG	1,500.00
44630	Click it or Ticket Grant	20,000.00
44640	Federal Cost Sharing for EMPG	37,000.00
44650	ADEM State Environmental Tire Grant	50,000.00
44800	Federal Payments in Lieu of Taxes	150,000.00
45110	Court Fees of the Circuit Clerk	55,000.00
45150	M&S Court Fees	16,000.00
45154	Housing & Maintenance Court Fees	32,000.00
45156	Revenue from Act 99-536 (Jail)	75,000.00
45157	Traffic Fines	60,000.00
45158	Childrens Center Court Fees	2,000.00
45210	Judge of Probte Fees	155,000.00
45212	Probate Court Fees	9,000.00
45213	Children's Center Fee - Probate	1,200.00
45220	Tax Assessor Fees and Commissions	17,900.00
45230	Tax Collector Fees and Commissions	17,900.00
45235	Revenue Commissioner Fees and Commissions	180,000.00
45682	Pay Telephone Commissions	3,200.00
45690	SORNA Fees	1,200.00
45820	Charges for Housing non-County Prisoners	15,000.00
46000	Fines & Forfeits	250.00
47100	Interest Earned	15,000.00
47210	Rental of Buildings and Land	24,000.00
47900	Other Miscellaneous Revenues	9,000.00
47956	Section 5311 Fares	500.00
47957	Garbage Fee	40,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>3,247,800.00</b>

REVENUE ANALYSES

**Fund 002 Sheriff's Drug Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
45159	Drug & Violent Crime Reduction Fee	12,000.00
46000	Fines & Forfeits	5,000.00
47100	Earned Interest	100.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>17,100.00</b>

**Fund 111 Gasoline Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44190	State Gasoline Tax	649,000.00
44221	St Cost Sharing for Co Engineer Sal	150,000.00
44530	U.S. Forest Receipts	75,000.00
47100	Interest Earned	750.00
47250	Rental of Construction Equipment	200,000.00
47351	Sale of Pipe	3,000.00
47900	Other Misc. Revenues	1,500.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>1,079,250.00</b>

**Fund 112 Road & Bridge Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
41122	Special Tax for Public Buildings, Bridges and Roads	340,000.00
44150	Business Privilege Tax Distribution	8,000.00
47100	Interest Earned	140.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>348,140.00</b>

**Fund 113 Public Highway & Traffic Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
43809	Local Use Mtr Vehicle Lic Co	50,000.00
44170	Mtr Veh Lic & Reg Fees State - Hwy & Traffic fund	40,000.00
47100	Interest	-
	<b>TOTAL REVENUES FOR YEAR</b>	<b>90,000.00</b>

REVENUE ANALYSES

**Fund 221 Federal Aid Exchange**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44198	Federal Aid Exchange	400,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>400,000.00</b>

**Fund 220 County Rebuild Alabama Act**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44198	County Rebuild Alabama Act	617,465.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>617,465.00</b>

**Fund 116 Governmental Capital Improvement Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44197	Governmental Capital Improvement (Off shore drill monies)	225,000.00
47100	Interest Earned	70.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>225,070.00</b>

**Fund 117 RRR Gasoline Tax**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44191	State Additional Excise Tax	375,000.00
44193	Petroleum Products Permit and Inspection Fee	33,000.00
44196	5 Cent Gasoline Tax	215,000.00
47100	Interest Earned	1,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>624,000.00</b>

**Fund 118 Secondary Road Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44171	Mtr Veh Lic Tax & Reg Fee	100,000.00
44192	Petroleum Permit/Insp Fee	115,000.00
47100	Interest Earned	475.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>215,475.00</b>

**Fund 119 Revenue Commissioner's Reappraisal Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
41115	General Property Tax / Appraisal Update	263,632.32
47100	Interest Earned	200.00
47330	Sale of Maps & Publication	-
	<b>TOTAL REVENUES FOR YEAR</b>	<b>263,832.32</b>

REVENUE ANALYSES

**Fund 121 Revenue Commissioner's Operational Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
41115	General Property Tax / Appraisal Update	93,169.47
41116	General Property Tax Salary of Rev	-
47100	Interest Earned	90.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>93,259.47</b>

**Fund 122 Revenue Commissioner's Salary Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
41115	General Property Tax for Appraisal Update	-
41118	General Property Tax Salary of Rev/Lic Commissioner	93,845.07
47100	Interest Earned	80.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>93,925.07</b>

**Fund 195 Federal Forest Proceeds**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
44530	National Forest Receipts	75,000.00
47100	Interest Earned	-
47900	Other Misc. Revenues	
	<b>TOTAL REVENUES FOR YEAR</b>	<b>75,000.00</b>

**Fund 530 E911**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 Est</b>
44911	Dispatching	119,369.28
45480	Revenue For Enterprise acct, phone charges	322,836.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>442,205.28</b>

**Fund 776 Sheriff's Work Release Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>21 EST</b>
45285	Work Release Program Revenue	-
47100	Interest Earned	-
	<b>TOTAL REVENUES FOR YEAR</b>	<b>-</b>

BUDGET ANALYSES

**Department: County Administration**  
**GENERAL FUND 001-51100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
111	Officials Salary	47,489.46
113	County Employee's Salaries & Wages	123,309.88
121	Retirement Contributions	7,265.81
122	Health Insurance	4,898.88
123	Life Insurance	329.18
124	Social Security Tax- Employer's Share	13,066.59
125	Workmen's compensation Insurance	593.96
126	Unemployment Insurance	148.37
127	Flexible Benefits	18,144.00
128	Leave Accrual	21,840.02
153	Pest Control	265.20
160	Printing/Bookbinding	225.00
167	Contract Services	18,000.00
170	Training/Education Services	2,500.00
171	Organization/Association Membership fees & due	13,525.00
207	Safety Supplies	650.00
208	Groundskeeping Supplies	250.00
211	Office Supplies and Minor Office Equipment	2,500.00
212	Fuel and Lubricants	1,000.00
216	Cleaning/Janitorial Supplies	1,000.00
231	Repair/Maint. Bldgs, Land & Improvement	1,100.00
233	Repair/Maint. Office Equip	1,150.00
234	Repair/Maint Mv	250.00
235	Repairs & Maintenance of Data Processing Equip	17,000.00
240	Utilities	650.00
241	Electricity	8,500.00
243	Water & Sewer Bill	250.00
251	Telephone Services	7,650.00
252	Postage & Postal Service	1,280.00
253	Advertising	800.00
255	Cellular Service	5,200.00
258	Mailing Services	5,200.00
262	Mileage for use of Personal Vehicles	1,800.00
264	Lodging & Meals	10,500.00
265	Meeting & Conference Fees	2,500.00
270	Insurance	50.00
271	Insurance on Building and their contents	3,100.00
273	Surety Bonds	1,500.00
274	General Liability Insurance	15,985.00
409	Subscriptions	25.00
530	Improvements	1,755.42
700	Appropriation	66,474.86
	<b>TOTAL</b>	<b>429,721.63</b>

BUDGET ANALYSES

**Department: Judges  
GENERAL FUND 001-51210**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
153	Pest Control	793.68
199	Miscellaneous	175.00
241	Electricity	8,000.00
242	Natural Gas	250.00
243	Water & Sewer Bill	750.00
251	Telephone Services	1,500.00
271	Insurance on Building and their contents	2,700.00
	<b>TOTAL</b>	<b>14,168.68</b>

**Department: Circuit Clerk  
GENERAL FUND 001-51220**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
153	Pest Control	250.00
199	Miscellaneous	50.00
241	Electricity	2,200.00
242	Natural Gas	75.00
243	Water & Sewer Bill	225.00
251	Telephone Services	2,850.00
271	Insurance on Building and their contents	800.00
	<b>TOTAL</b>	<b>6,450.00</b>

**Department: District Attorney/Solicitor  
GENERAL FUND 001-51260**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
101	DA Employees Salaries & Wages	2,463.60
121	Retirement Contributions	114.02
124	Social Security Tax - Employer	188.47
	<b>TOTAL</b>	<b>2,766.09</b>

**Department: Court Reporter  
GENERAL FUND 001-51280**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
102	Court Reporter Salaries & Wages	1,320.00
124	Social Security Tax - Employer	100.98
	<b>TOTAL</b>	<b>1,420.98</b>



BUDGET ANALYSES

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
111	County Official's Salaries	104,002.70
113	County Employee's Salaries & Wages	136,027.20
121	Retirement Contributions	4,235.92
122	Health Insurance	18,144.00
123	Life Insurance	518.40
124	Social Security Tax- Employer's Share	18,402.07
125	Workmen's compensation Insurance	1,194.48
126	Unemployment Insurance	64.00
127	Flexible Benefits	16,956.00
128	Leave Accrual	26,753.78
153	Pest Control	130.00
160	Book Binding	200.00
167	Contract Services	2,400.00
171	Organization/Association Membership fees & due	1,500.00
199	Miscellaneous Service Provided	60.00
211	Office Supplies and Minor Office Equipment	400.00
216	Cleaning/Janitorial Supplies	50.00
233	Repair/Maint - Office Equip, Copy Machines	720.00
235	Repairs & Maintenance of Data Processing Equip	38,000.00
241	Electricity	2,500.00
242	Natural Gas	80.00
243	Water & Sewer Bill	235.00
251	Telephone Services	2,400.00
252	Postage & Postal Service	5,000.00
253	Advertising	150.00
254	Internet Service	1,050.00
258	Mailing Services	8,500.00
262	Mileage for use of Personal Vehicles	1,000.00
264	Lodging & Meals	2,000.00
265	Meeting & Conference Fees	2,000.00
270		150.00
271	Insurance on Building and their contents	1,000.00
273	Surety Bonds	500.00
274	General Liability Insurance	4,023.00
409	Subscriptions	50.00
499	Misc Other Current Exp (<\$5000)	3,500.00
	<b>TOTAL</b>	<b>403,896.55</b>

BUDGET ANALYSES

**Department: Elections**  
**GENERAL FUND 001-51910**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	1,300.00
116	Overtime Allowance	600.00
121	Retirement Contributions	85.00
122	Health Insurance	200.00
123	Life Insurance	30.00
124	Social Security Taxes	575.00
125	Worker's Compensation	45.00
126	Unemployment	5.00
127	Flexible Benefits	50.00
128	Leave Accrual	200.00
175	Election Workers	10,000.00
199	Misc. Service Provided by Others	100.00
211	Office Supplies & Minor Equipment	400.00
212	Fuel and Lubricants	400.00
214	Small Tools and Minor Equipment	100.00
231	Repair/Maint Bldg, land, impvmt	200.00
237	Repair / Maint to vote machines	3,700.00
241	Electricity	400.00
243	Water / Sewer	420.00
252	Postage	500.00
253	Advertising	16,000.00
262	Mileage	300.00
414	Voting Machine Expense	35,000.00
416	Absentee Voting	10,000.00
	<b>TOTAL</b>	<b>80,610.00</b>

BUDGET ANALYSES

**Department: Board of Registrars**  
**GENERAL FUND 001-51920**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	36,465.00
124	Social Security	2,789.57
125	Worker's Compensation	69.28
153	Pest Control	25.00
171	Membership Fees & Dues	150.00
199	Miscellaneous	75.00
211	Office Supplies & Small Office Equipment	150.00
241	Electricity	500.00
242	Natural Gas	30.00
243	Water & Sewer Bill	50.00
251	Telephone	900.00
252	Postage and Postal Service	800.00
262	Mileage for use of Personal vehicles	300.00
264	Lodging & Meals	150.00
271	Insurance on Building and their contents	140.00
409	Subscriptions	25.00
	<b>TOTAL</b>	<b>42,618.85</b>

**Department: County Attorney**  
**GENERAL FUND 001-51975**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
154	Legal Services Retainer	9,000.00
157	Legal Services Billable Hours	12,000.00
265	Conference	500.00
	<b>TOTAL</b>	<b>21,500.00</b>

BUDGET ANALYSES

**Department: Maintenance of County Buildings**  
**GENERAL FUND 001-51995**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employee's Salaries & Wages	54,324.50
121	Retirement Contributions	1,994.80
122	Health Insurance	10,107.36
123	Life Insurance	157.25
124	Social Security Tax- Employer's Share	4,155.83
125	Workmen's compensation Insurance	1,097.36
126	Unemployment Insurance	105.60
128	Leave Accrual	6,540.21
170	Training / Education	1,000.00
203	Uniforms	1,000.00
207	Safety Supplies	300.00
208	Groundskeeping Supplies	1,300.00
211	Office Supplies	50.00
212	Fuel and oils	2,300.00
214	Small Tools and Minor Equipment	500.00
215	Tires & Tubes	400.00
216	Cleaning Supplies	2,000.00
225	Lease of Construction Eqpmt	2,000.00
231	Repair/Maint - Bldgs, Land & Improvements	12,000.00
234	Repair/Maint - Motor Vehicle	500.00
241	Electricity	1,700.00
255	Cell Phone	1,690.00
267	Work Release Stipend	1,500.00
274	General Liability Insurance	1,318.00
499	Misc Bldg / Construcion costs	1,000.00
	<b>TOTAL</b>	<b>109,040.91</b>

## BUDGET ANALYSES

**Department: Sheriff's Office**  
**GENERAL FUND 001-52100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
111	County Officials Salaries	66,439.68
113	County Employees Salaries & Wages	453,471.60
116	Overtime Allowance	25,000.00
119	Salaries Paid to Supernumerary	8,750.04
121	Retirement Contributions	17,915.59
122	Health Insurance	84,672.00
123	Life Insurance	1,296.00
124	Social Security Tax - Employer	39,773.22
125	Workmen's Comp	8,124.14
126	Unemployment Insurance	765.60
127	Flexible Benefits	6,048.00
128	Leave Accrual	83,827.27
156	Medical & Dental Svc for Co Employees	150.00
160	Printing/Bookbinding	200.00
161	Wrecker Service	175.00
163	Data Processing Services	1,284.00
170	Training/Educational Services	3,500.00
171	Organization/Association Membership Fees	3,300.00
203	Uniforms & Footwear	2,500.00
205	Film & Other Photography Supplies	200.00
207	Safety Supplies	100.00
211	Office Supplies	3,500.00
212	Fuels & Lubricants	50,000.00
215	Tires & Tubes	6,000.00
222	Operating Leases - Data	2,160.00
233	Repair/Maint - Office Eqpmt, Copy Machine	1,800.00
234	Repair/Maint - Motor Vehicle	30,000.00
235	Repair/Maint - Data Process Eqpmt	15,000.00
251	Telephone Services	10,000.00
252	Postage & Postal Service	500.00
254	Internet Services	5,000.00
258	Mailing Services	50.00
264	Lodging & Meals	500.00
265	Meeting & Conference Fees	500.00
270	Insurance	300.00
272	Insurance - Motor Vehicles	4,000.00
273	Surety Bonds	300.00
274	General Liability Insurance	22,913.00
407	Motor Vehicle License Plates	25.00
	<b>TOTAL</b>	<b>960,040.14</b>

BUDGET ANALYSES

**Department: Jail**  
**GENERAL FUND 001-52200**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	418,689.60
116	Overtime Allowance	42,000.00
121	Retirement Contributions	13,305.57
122	Health Insurance	84,672.00
123	Life Insurance	1,382.40
124	Social Security Tax - Employer	32,029.75
125	Workmen's Comp	7,829.50
126	Unemployment Insurance	844.80
127	Flexible Benefits	12,096.00
128	Leave Accrual	77,328.98
153	Pest Control Service	1,020.00
155	Contract Medical Services	90,252.00
156	Medical & Dental Services for Employees	150.00
158	Medical & Dental Services for Prisoners	10,000.00
163	Data Processing Services	100.00
170	Training/Educational Service	5,000.00
203	Uniforms	4,000.00
207	Safety Supplies	1,500.00
208	Ground keeping Supplies	750.00
211	Office Supplies	100.00
214	Small Tools & Minor Equipment	500.00
216	Cleaning & Janitorial Supplies	16,000.00
218	Food/Food Serving Supplies	250.00
231	Repairs & Maintenance of Buildings	18,000.00
234	Repair & Maintenance - MV	750.00
235	Repairs & Maintenance of Data Processing Equ.	3,000.00
240	Utilities	2,400.00
241	Electricity	51,000.00
242	Natural Gas	19,000.00
243	Water & Sewage	18,000.00
264	Lodging and Meals	2,500.00
270	INSURANCE	350.00
271	Building Insurance	6,550.00
274	General Liability Insurance	16,681.00
403	Housing & Feeding Prisoners	16,000.00
520	Building Improvements	15,000.00
	<b>TOTAL</b>	<b>989,031.60</b>

BUDGET ANALYSES

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	41,665.31
121	Retirement Contributions	2,037.43
122	Health Insurance	4,475.52
123	Life Insurance	63.94
124	Social Security Tax - Employer	3,187.40
125	Workmen's Comp	466.65
126	Unemployment Insurance	39.07
128	Leave Accrual	10,484.76
153	Pest Control Service	150.00
170	Training & Education	1,000.00
171	Membership Fees & Dues	100.00
198	Bank Servic Charges	75.00
203	Uniforms/Footwear	250.00
207	Safety Supplies	5,000.00
208	Groundskeeping Supplies	225.00
211	Office Supplies/Minor Office	500.00
216	Cleaning/Janitorial Supplies	300.00
222	Operating Lease - Data Processing	3,352.00
231	Repair/Maint. Bldgs & Land	500.00
233	Repairs & Maintenance - Office Equip, Copy Mac	150.00
234	Repair & Maintenance - Vehicle	250.00
235	Repairs & Maintenance of Data Processing Equip	2,200.00
240	Utilities	260.00
241	Electricity	4,800.00
243	Water & Sewage	100.00
251	Telephone Services	4,000.00
252	Postage & Postal Service	50.00
253	Advertising	1,000.00
255	Cellular Service	1,498.68
264	Lodging & Meals	1,900.00
265	Meeting & Conference Fees	665.00
270	Insurance	225.00
271	Insurance on Buildings	1,500.00
274	General Liability Insurance	915.00
409	Subscriptions	200.00
530	Improvements	980.97
	<b>TOTAL</b>	<b>94,566.73</b>

BUDGET ANALYSES

**Department: Coroner's Office  
GENERAL FUND 001-52400**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
111	County Officials Salaries	12,000.00
124	Social Security Tax - Employer	918.00
110	Coroner's Fees	600.00
171	Membership Fees & Dues	100.00
199	Miscellaneous	3,000.00
203	Uniforms and Footwear	250.00
207	Safety Supplies	300.00
212	Fuels & Lubricants	1,000.00
234	Repair/Maint - Motor Vehicle	250.00
252	Postage	75.00
255	Cellular Service	720.00
264	Lodging & Meals	900.00
265	Meetings/Conference Fees	125.00
273	Surety Bonds	525.00
274	General Liability Insurance	1,318.00
499	Miscellaneous Expense. Less than \$5000	2,950.00
	<b>TOTAL</b>	<b>25,031.00</b>

**Department: Juvenile Probation Officer  
GENERAL FUND 001-52500**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
251	Telephone	400.00
274	General Liability	512.00
404	Housing and Maintenance of Juveniles	4,000.00
471	Juvenile Services	300.00
	<b>TOTAL</b>	<b>5,212.00</b>



BUDGET ANALYSES

**Department: Transportation Section 5311  
GENERAL FUND 001-56201**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employee's Salaries & Wages	39,000.00
121	Retirement Contributions	1,507.31
122	Health Insurance	6,048.00
123	Life Insurance	86.40
124	Social Security Tax- Employer's Share	3,236.41
125	Workmen's compensation Insurance	1,059.77
126	Unemployment Insurance	105.60
128	Leave Accrual	6,769.76
167	Contract Services	1,800.00
212	Fuel and oils	4,000.00
234	Vehicle Repairs and Maintenance	500.00
255	Cellular Service	1,800.00
272	Insurance - Motor Vehicles	700.00
274	General Liability Insurance	1,318.00
700	Appropriation	2,120.99
<b>TOTAL</b>		<b>70,052.24</b>

**Department: Soil Conservation  
TOBACCO TAX FUND 001-51945**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
700	Appropriation	2,000.00
<b>TOTAL</b>		<b>2,000.00</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
700	Appropriation	27,000.00
<b>TOTAL</b>		<b>27,000.00</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
177	Burial of Indigents	1,500.00
199	Miscellaneous Services	4,800.00
<b>TOTAL</b>		<b>6,300.00</b>

BUDGET ANALYSES

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	Employee Wages	31,076.40
121	Retirement	346.82
122	Health Insurance	6,048.00
123	Life Insurance	86.40
124	Social Security	2,018.34
125	Workman's Comp	270.42
126	Unemployment	52.80
128	Leave Accrual	4,089.64
160	Printing	1,000.00
203	Uniforms & Footwear	300.00
199	Misc Services Provided	10,000.00
207	Safety supplies	100.00
211	Office Supplies	300.00
212	Fuels & Lubricants	2,500.00
231	Building / Land Repairs	50.00
234	Repair/Maint - Motor Vehicle	200.00
240	Utilities (dumpsters)	28,000.00
241	Electricity	2,000.00
242	Natural Gas	360.00
243	Water / Sewer	480.00
251	Telephone	420.00
252	Postage	2,000.00
253	Advertising	350.00
255	Cellular Service	1,200.00
267	Work Release	700.00
270	Insurance	50.00
271	Insurance - Property	300.00
272	Insurance - Motor Vehicles	165.00
273	Surety Bond	50.00
274	General Liability Insurance	512.00
700	Appropriation	
	<b>TOTAL</b>	<b>95,025.82</b>

**Department: Libraries  
LODGINGS TAX FUND 001-57100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
700	Appropriation	30,600.00
	<b>TOTAL</b>	<b>30,600.00</b>

BUDGET ANALYSES

**Department: Extension Service  
LODGINGS TAX FUND 001-58200**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
153	Pest Control Services	540.00
199	Miscellaneous Services Provided by Others	
216	Cleaning and Janitorial Supplies	250.00
231	Repair/Maint. Bldgs	1,200.00
241	Electricity	6,500.00
243	Water & Sewer	450.00
271	Insurance - Bldgs & Contents	675.00
700	Appropriation	10,000.00
	<b>TOTAL</b>	<b>19,615.00</b>

**Department: County Administration  
GASOLINE FUNDS 111-53100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
111	Officials Salary	47,489.46
113	County Employee's Salaries & Wages	30,127.13
121	Retirement Contributions	5,106.16
122	Health Insurance	5,564.16
123	Life Insurance	252.29
124	Social Security Tax- Employer's Share	5,937.67
125	Workmen's compensation Insurance	514.75
126	Unemployment Insurance	48.58
127	Flexible Benefits	12,096.00
128	Leave Accrual	5,571.41
	<b>TOTAL</b>	<b>112,707.61</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
112	Exempt Employee Pay out	-
113	County Employees Salaries & Wages	728,639.70
116	Overtime Allowance	4,000.00
121	Retirement Contribution	18,850.55
122	Health Insurance	145,152.00
123	Life Insurance	2,246.40
124	Social Security Tax - Employer	59,565.94
125	Workmen's Comp	14,349.75
126	Unemployment Insurance	1,372.80
128	Leave Accrual	140,321.37
153	Pest Control Services	360.00
156	Medical and Dental services for County employee	1,000.00
161	Wrecker/Towing Services	500.00
163	Data Processing Services	15,000.00
169	Vegetation Mgmt	3,500.00
170	Training/Educational Services	500.00
171	Membership Fees & Dues	550.00
199	Miscellaneous Services Provided	10,000.00
202	Road Signs & Other Road Markers	5,000.00
203	Uniforms	5,000.00
207	Safety Supplies	1,000.00
211	Office Supplies	2,500.00
212	Fuels & Lubricants	60,000.00
213	Road Construction and Maintenance	100,000.00
214	Small Tools & Minor Equipment	5,000.00
215	Tires & Tubes	5,000.00
216	Cleaning & Janitorial Supplies	1,000.00
217	Vehicle Repair & Maintenance	12,000.00
231	Repairs & Maintenance of Buildings	2,500.00
232	Repairs & Maintenance of Construction Equipment	60,000.00
233	Repairs & Maintenance of Office Equipment	500.00
234	Repair/Maint. Motor Vehicles	15,000.00
235	Repair/Maint. Data Processing Equip	2,000.00
236	Repairs & Maintenance of Communications Eq.	500.00
238	Contractual Road & Bridge Repairs	50,000.00
241	Electricity	12,000.00
242	Natural Gas	4,500.00
243	Water & Sewage	4,500.00
251	Telephone Services	3,000.00
252	Postage & Postal Services	200.00
253	Advertising	1,000.00
254	Internet Services	1,200.00
255	Cell Phone	5,000.00

BUDGET ANALYSES

264 Lodging & Meals	2,000.00
265 Meeting & Conference Fees	1,000.00
270 Insurance	2,000.00
271 Insurance on Buildings	4,300.00
272 Insurance on Motor Vehicles	12,000.00
273 Surety Bonds	300.00
274 General Liability Insurance	16,000.00
407 Vehicles License Plates	30.00
409 Subscriptions	50.00
<b>TOTAL</b>	<b>1,541,988.51</b>

**Department: County Administration**  
**GOVERNMENTAL CAPITAL IMPROVEMENT FUND 116-59100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
623	Fiscal Agents & Bank Fees	2,500.00
	<b>TOTAL</b>	<b>2,500.00</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employee's Salaries & Wages	50,000.00
169	Vegetation Mgmt	230,000.00
202	Road Signs & Other Marking Supplies	7,500.00
204	Road Construction / Cold Mix	35,000.00
213	Road Construction and Maintenance	100,000.00
225	Leases of Construction Equipment	50,000.00
238	Contractual Road & Bridge Repairs	65,000.00
523	Architects and Engineers	100,000.00
	<b>TOTAL</b>	<b>637,500.00</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
213	Road Construction/ Maintenance Supplies	15,000.00
225	Leases of Construction Equipment	-
238	Contractual Road & Bridge Repairs	200,000.00
	<b>TOTAL</b>	<b>215,000.00</b>

BUDGET ANALYSES

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	116,360.04
121	Retirement Contribution	3,504.87
122	Health Insurance	18,144.00
123	Life Insurance	280.80
124	Social Security Tax - Employer	8,901.54
125	Workmen's Comp	100.74
126	Unemployment Insurance	198.00
127	Flexible Benefits	1,512.00
128	Leave Accrual	22,174.33
154	Legal Service	2,500.00
160	Printing & Bookbinding	50.00
170	Training/Educational Services	400.00
171	Membership Fees	1,000.00
211	Office Supplies	500.00
234	Vehicle Repair & Maintenance	250.00
235	Repairs & Maintenance of Data Equipment	80,706.00
252	Postage & Postal Services	3,000.00
264	Lodging & Meals	2,000.00
266	Gasoline for County Vehicle	1,200.00
272	Insurance for County Vehicle	200.00
273	Surety Bonds	750.00
409	Subscriptions	100.00
	<b>TOTAL</b>	<b>263,832.32</b>

BUDGET ANALYSES

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	35,112.75
121	Retirement Contribution	1,431.60
123	Life Insurance	75.17
124	Social Security Tax - Employer	2,686.13
125	Workmen's Comp	66.96
126	Unemployment	87.34
127	Flexible Benefits	4,536.00
128	Leave Accrual	5,438.52
153	Pest Control Services	120.00
167	Contract Services	3,500.00
171	Organization/Association Membership Fees	300.00
198	Bank Service Charges	150.00
199	Miscellaneous Services Provided	200.00
211	Office Supplies	2,000.00
216	Cleaning supplies	50.00
223	Operating Lease Copy Machine	500.00
233	Repairs & Maintenance of Office Equipment	1,800.00
235	Repairs & Maintenance of Data Equipment	10,000.00
241	Electricity	3,000.00
242	Natural Gas	100.00
243	Water & Sewage	200.00
251	Telephone Services	2,200.00
252	Postage & Postal Services	3,000.00
253	Advertising	250.00
254	Internet Services	1,850.00
255	Cellular Service	1,380.00
262	Mileage	250.00
264	Lodging and Meals	1,000.00
265	Meeting/Conference Fees	500.00
270	Insurance	150.00
271	Insurance on Buildings	900.00
274	General Liability Insurance	9,800.00
410	Books and Pamphlets	125.00
499	Misc other current	500.00
	<b>TOTAL</b>	<b>93,259.47</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
111	County Officials Salaries	75,466.92
121	Retirement	5,773.22
122	Health Insurance	6,048.00
123	Life Insurance	86.40
124	Social Security Tax - Employer	5,773.22
125	Worker's Comp	777.31
	<b>TOTAL</b>	<b>93,925.07</b>

**Department: Board of Education  
Federal Forest 195-58100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
700	Appropriation	75,000.00
	<b>TOTAL</b>	<b>75,000.00</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
238	Contactural Repairs	617,465.00
	<b>TOTAL</b>	<b>617,465.00</b>

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

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
238	Contactural Repairs	400,000.00
	<b>TOTAL</b>	<b>400,000.00</b>

**Department: Transfers  
2014 G/O Warrants Debt Service Fund 303-59100**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
621	Repayment of Gen Long Term Debt Principle	200,000.00
622	Repayment of Gen Long Term Debt Interest	18,732.50
	<b>TOTAL</b>	<b>218,732.50</b>



BUDGET ANALYSES

**Department: E911**  
**E911 Department 530-59000**

<b>Line</b>	<b>Description</b>	<b>Approved FY21</b>
113	County Employees Salaries & Wages	294,749.29
116	Overtime	22,500.00
121	Retirement Contribution	8,596.55
122	Health Insurance	51,468.48
123	Life Insurance	821.66
124	Social Security Tax - Employer	22,935.93
125	Workmen's Comp	1,003.20
126	Unemployment	627.45
127	Flexible Benefits	6,048.00
128	Leave Accrual	46,306.18
153	Pest Control Services	150.00
156	Medical & Dental	300.00
157	Legal Service	1,500.00
160	Printing & Bookbinding	100.00
167	Contract Services	250.00
170	Training / Educational Services	2,000.00
171	Organization/Association Membership Fees	250.00
198	Bank Service Charges	80.00
207	Safety supplies	1,000.00
208	Groundkeeping	300.00
211	Office Supplies	2,000.00
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	1,200.00
233	Repairs & Maintenance of Office Equipment	600.00
234	Repair/Maint Motor Vehicle	1,000.00
235	Repairs & Maintenance of Data Equipment	14,500.00
236	Repairs & Maintenance of Communications Equip	19,855.80
240	Utilities	500.00
241	Electricity	5,750.00
243	Water & Sewage	100.00
251	Telephone Services	35,500.00
252	Postage & Postal Services	100.00
253	Advertising	250.00
255	Cellular Service	800.00
262	Mileage	250.00
264	Lodging and Meals	2,000.00
265	Meeting/Conference Fees	750.00
270	Insurance	325.00
271	Insurance on Buildings	1,900.00

## BUDGET ANALYSES

274 General Liability Insurance	6,500.00
409 Subscriptions	50.00
530 Improvements	980.97
<b>TOTAL</b>	<b>565,698.51</b>

## 001 General Fund

Anticipated Carryover	2,577,573.54
Anticipated Revenues	3,082,415.00
Anticipated Transfers In (PBRB)	174,070.00
Anticipated Transfers in (TTF)	66,974.86
Anticipated Transfers In (Lodging)	47,512.91
Anticipated Transfers In (FF)	28,000.00
Anticipated Transfers In (HWY)	90,000.00
Budgeted Expenses	3,351,153.20
County Administration	429,721.63
DJ, CC, DA, CR, JPO	30,017.75
Probate Judge	403,896.55
Elections	80,610.00
Environmental	95,025.82
Board of Registrars	42,618.85
County Attorney	21,500.00
Maintenance	109,040.91
Sheriff Department General Fund	960,040.14
Jail	989,031.60
EMA	94,566.73
Coroner	25,031.00
Transportation Department	70,052.24
**** retirement increase	20,000.00
Budgeted Transfers Out (E911)	48,000.00
Budgeted Transfers Out (GAF)	30,000.00
<b>FY Surplus or Deficit</b>	<b>39,819.57</b>
Expected Closeout	<b>2,617,393.11</b>

**001-TT Tobacco Tax**

Anticipated Carryover	0.00
Anticipated Revenues	103,385.00
Budgeted Expenses	35,300.00
Soil Conservation	2,000.00
Landfill Maintenance	27,000.00
Indigent Services	6,300.00
Budgeted Transfers Out (Industrial Board)	\$25,000.00
Budgeted Transfers Out (Discretionary)	41,974.86
<b>FY Surplus or Deficit</b>	<b>1,110.14</b>
Expected Closeout	<b>1,110.14</b>

**001-LT Lodgings Tax**

Anticipated Carryover	35,778.38
Anticipated Revenues	62,000.00
Budgeted Expenses	50,215.00
Library Fund	30,600.00
Extension Office	19,615.00
<b>Budgeted Transfers Out (GF)</b>	<b>47,512.91</b>
<b>FY Surplus or Deficit</b>	<b>-35,727.91</b>
Expected Closeout	<b>50.47</b>

### 111 Gasoline Fund

Anticipated Carryover	381,226.86
Anticipated Revenues	1,079,250.00
Anticipated Transfers In (Rd&Bridge)	174,070.00
Anticipated Transfers In (GF)	30,000.00
Budgeted Expenses	1,654,696.12
Administrative Services	112,707.61
Engineer's Office	1,541,988.51
<b>FY Surplus or Deficit</b>	<b>-545,446.12</b>
<b>Expected Closeout</b>	<b>9,850.74</b>

### 112 Public Buildings, Roads & Bridges Fund

Anticipated Carryover	0.00
Anticipated Revenues	348,140.00
Budgeted Transfers Out (GF)	174,070.00
Budgeted Transfers Out (Gasoline)	174,070.00
<b>FY Surplus or Deficit</b>	<b>0.00</b>
<b>Expected Closeout</b>	<b>0.00</b>

### 113 Public Highway & Traffic Fund

Anticipated Carryover	0.00
Anticipated Revenues	90,000.00
Budgeted Expenses	0.00
Budgeted Transfers Out	90,000.00
<b>FY Surplus or Deficit</b>	<b>0.00</b>
<b>Expected Closeout</b>	<b>0.00</b>

### 116 Governmental Capital Improvement Fund

Anticipated Carryover	22,001.75
Anticipated Revenues	225,070.00
Budgeted Expenses	2,500.00
Budgeted Transfers Out (2014 DS)	217,399.20
<b>FY Surplus or Deficit</b>	<b>5,170.80</b>
<b>Expected Closeout</b>	<b>27,172.55</b>

**117 RRR Gasoline Tax Fund**

Anticipated Carryover	15,879.00
Anticipated Revenues	624,000.00
Budgeted Expenses	637,500.00
<b>FY Surplus or Deficit</b>	<b>-13,500.00</b>
Expected Closeout	<b>2,379.00</b>

**118 Secondary Road Fund**

Anticipated Carryover	0.00
Anticipated Revenues	215,475.00
Budgeted Expenses	215,000.00
<b>FY Surplus or Deficit</b>	<b>475.00</b>
Expected Closeout	<b>475.00</b>

**119 121 122 Revenue Commissioner Funds**

Anticipated Carryover	18,464.32
Anticipated Revenues	432,552.53
Budgeted Expenses	451,016.85
Reappraisal	263,832.32
Operations	93,259.47
Salary	93,925.07
<b>FY Surplus or Deficit</b>	<b>-18,464.32</b>
Expected Closeout	<b>0.00</b>

**195 - Federal Forest**

Anticipated Carryover	28,000.00
Anticipated Revenues	75,000.00
Budgeted Expenses	75,000.00
Transfer to General Fund	28,000.00
<b>FY Surplus or Deficit</b>	<b>-28,000.00</b>
Expected Closeout	<b>0.00</b>

**220 County Rebuild Alabama Act**

Anticipated Carryover	0.00
Anticipated Revenues	617,465.00
Budgeted Expenses	617,465.00
<b>FY Surplus or Deficit</b>	<b>0.00</b>
Expected Closeout	<b>0.00</b>

**220 Federal Aid Exchange Fund**

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

**530 - E911**

Anticipated Carryover	671,407.04
Anticipated Revenues	442,205.28
Budgeted Transfers In	48,000.00
Budgeted Expenses	565,698.51
<b>FY Surplus or Deficit</b>	<b>-75,493.22</b>
Expected Closeout	<b>595,913.82</b>

**2014 G/O Warrants Debt Service Fund**

Anticipated Carryover	92,996.41
Anticipated Transfers In (CIF)	217,399.20
Budgeted Expenses	218,732.50
<b>FY Surplus or Deficit</b>	<b>-1,333.30</b>
Expected Closeout	<b>91,663.11</b>

## **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.

Due to COVID-19, the Work Release program is unable to sustain the Correctional Officer position. Upon passing the FY21 Budget, the Commission agrees to include the additional Correctional Officer's salary and benefits in the General Fund for the entire FY21 Budget year, and reevaluate for FY22.

Upon passing the FY21 Budget, HR will work with the Sheriff to create the full-time position of Courthouse Security. This budget also approves the transition of the Part-time Probate Clerk to a full-time status, and it approves the hiring of a full-time custodian.

For the FY21 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 FY21. The following travel and training is permitted for FY21:

- County Mapper - Conference
- County Appraiser - certification exam
- Correctional Officers - ACCA classes for safety incentive program
- Probate Chief Clerk - (2) Conferences
- Probate Clerks (2) - January Conference
- Dispatchers - EMD certifications

In the past, the Commission has allowed for the Engineer and E911 to continuously advertise positions and accept applications. Upon passing the FY21 Budget, the ongoing advertisement and application process is disallowed, and each department must follow the County's policy. To be certain policies and personnel laws are adhered to, all vacancies (including temporary, part-time, and full-time) will be advertised and applications accepted through the HR department.

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)

Fixed assets purchases approved for FY21 include the following:

- Upgrade to entry / lock system at Mtn Center
- Fire Alarm System at Jail

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.

A portion of Workers Comp costs is to be paid from the surplus in the Workers Comp account during FY20.

The following positions under the Engineer's supervision will remain vacant for the entire FY21 year: Truck Driver (both positions) and one Tech 1