



Fiscal Year 2020 Budget  
for  
Cleburne County, Alabama

Version 2.0

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 25, 2019

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**Executive Summary for the Cleburne County FY-20 Budget is as follows:**

**Total Estimated Revenues & Carryovers (This Year): \$ 11,417,134.25**

**Total Estimated Expenditures (This Year): \$ 8,540,323.00**

Expenditures are allocated towards the following public purposes:

General Government \$ 1,597,985.83

Public Safety \$ 2,059,548.14

Roads & Bridges \$ 4,334,681.63

Sanitation \$ 127,545.47

Welfare \$ 79,269.00

Culture & Recreation 25,600.00

Education \$ 98,060.43

Retirement of Debt \$ 217,632.50

**Estimated Reserve at Years End: \$ 2,876,811.25**

REVENUE ANALYSES

<b>Fund 001 General Fund</b>			
<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
41110	Property Tax for General Purposes	600,000.00	605,000.00
41200	County Sales & Use Tax	840,000.00	875,000.00
41201	Simplified Seller's Use Tax	60,000.00	75,000.00
41230	County Beer Tax	25,000.00	25,000.00
41240	County Tobacco Tax	165,000.00	155,000.00
41250	Lodgings Tax	65,000.00	68,000.00
41270	County Table Wine Tax	3,500.00	3,800.00
41300	Cable Franchise Fees	200.00	-
41310	Mortgage & Deed Filing Tax	2,000.00	-
41700	Fireworks Tax	32,000.00	30,000.00
43800	Manufactured Home Registration, Fines, & Penalties	12,500.00	11,500.00
44111	ABC Store Profits	5,000.00	5,500.00
44112	ABC Store Licenses	5,000.00	5,000.00
44113	State Sales Tax on Alcohol	1,300.00	1,300.00
44120	State Beer Tax	115,000.00	115,000.00
44130	Financial Institution Excise Tax	30,000.00	30,000.00
44140	State Sales Tax	3,500.00	3,500.00
44150	Business & Priviledge Tax	25,500.00	25,500.00
44230	State Cost Sharing for Elections	17,800.00	58,000.00
44240	State Cost Sharing for Board of Registrars	34,100.00	34,100.00
44280	State Cost Sharing for Courts	250.00	250.00
44401	Regional Agency Cost Sharing for Section 18 Transportation	23,300.00	25,000.00
44610	State Cost Sharing for EMPG	1,500.00	1,500.00
44630	Click it or Ticket Grant	25,000.00	20,000.00
44640	Federal Cost Sharing for EMPG	40,000.00	37,000.00
44650	ADEM State Environmental Tire Grant	50,000.00	50,000.00
44800	Federal Payments in Lieu of Taxes	50,000.00	125,000.00
45110	Court Fees of the Circuit Clerk	75,000.00	70,000.00
45150	M&S Court Fees	23,000.00	21,000.00
45154	Housing & Maintenance Court Fees	45,000.00	40,000.00
45156	Revenue from Act 99-536 (Jail)	137,000.00	130,000.00
45157	Traffic Fines	125,000.00	115,000.00
45158	Childrens Center Court Fees	2,200.00	2,000.00
45210	Judge of Probte Fees	155,000.00	160,000.00
45212	Probate Court Fees	8,500.00	9,000.00
45213	Children's Center Fee - Probate	500.00	600.00
45220	Tax Assessor Fees and Commissions	17,500.00	17,500.00
45230	Tax Collector Fees and Commissions	17,500.00	17,500.00
45235	Revenue Commissioner Fees and Commissions	175,000.00	180,000.00
45682	Pay Telephone Commissions	2,000.00	3,500.00
45690	SORNA Fees	1,300.00	1,200.00
45820	Charges for Housing non-County Prisoners	33,500.00	25,000.00
46000	Fines & Forfeits	200.00	250.00
47100	Interest Earned	6,500.00	10,200.00
47210	Rental of Buildings and Land	23,300.00	24,000.00
47900	Other Miscellaneous Revenues	4,500.00	9,000.00
47953	Cable Franchise Fees	170.00	-
47956	Section 5311 Fares	1,500.00	1,000.00
47957	Garbage Fee	40,000.00	40,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>3,126,620.00</b>	<b>3,261,700.00</b>

REVENUE ANALYSES

**Fund 002 Sheriff's Drug Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
45159	Drug & Violent Crime Reduction Fee	-	15,000.00
46000	Fines & Forfeits	-	5,000.00
47100	Earned Interest	-	100.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>-</b>	<b>20,100.00</b>

**Fund 100 Sheriff's Department Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
45110	Court Fees of the Circuit Clerk	7,300.00	6,800.00
45152	Other Court Fees-Drug Enforce Fee	200.00	200.00
45171	Sheriff's Fees	4,000.00	3,800.00
45174	Bail Bond - 3.5%	3,500.00	3,000.00
45175	Bail Bond Filing Fees	1,700.00	2,000.00
47100	Interest	20.00	70.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>16,720.00</b>	<b>15,870.00</b>

**Fund 111 Gasoline Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44190	State Gasoline Tax	750,000.00	750,000.00
44221	St Cost Sharing for Co Engineer Sal	110,000.00	110,000.00
44530	U.S. Forest Receipts	75,000.00	75,000.00
47100	Interest Earned	550.00	750.00
47250	Rental of Construction Equipment	300,000.00	200,000.00
47351	Sale of Pipe	1,500.00	3,000.00
47900	Other Misc. Revenues	3,500.00	1,500.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>1,240,550.00</b>	<b>1,140,250.00</b>

**Fund 112 Road & Bridge Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
41122	Special Tax for Public Buildings, Bridges and Roads	334,413.00	305,000.00
44150	Business Privilege Tax Distribution	8,000.00	8,000.00
47100	Interest Earned	90.00	140.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>342,503.00</b>	<b>313,140.00</b>

**Fund 113 Public Highway & Traffic Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
43809	Local Use Mtr Vehicle Lic Co	54,000.00	50,000.00
44170	Mtr Veh Lic & Reg Fees State - Hwy & Traffic fund	40,000.00	40,000.00
47100	Interest	200.00	-
	<b>TOTAL REVENUES FOR YEAR</b>	<b>94,200.00</b>	<b>90,000.00</b>

REVENUE ANALYSES

**Fund 221 Federal Aid Exchange**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44198	Federal Aid Exchange	-	400,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>-</b>	<b>400,000.00</b>

**Fund 220 County Rebuild Alabama Act**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44198	County Rebuild Alabama Act	-	384,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>-</b>	<b>384,000.00</b>

**Fund 116 Governmental Capital Improvement Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44197	Governmental Capital Improvement (Off shore drill monies)	220,000.00	220,000.00
47100	Interest Earned	70.00	70.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>220,070.00</b>	<b>220,070.00</b>

**Fund 117 RRR Gasoline Tax**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44191	State Additional Excise Tax	435,000.00	460,000.00
44193	Petroleum Products Permit and Inspection Fee	32,500.00	33,000.00
44196	5 Cent Gasoline Tax	215,000.00	218,000.00
47100	Interest Earned	600.00	1,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>683,100.00</b>	<b>712,000.00</b>

**Fund 118 Secondary Road Fund**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44171	Mtr Veh Lic Tax & Reg Fee	72,000.00	100,000.00
44192	Petroleum Permit/Insp Fee	120,000.00	130,000.00
47100	Interest Earned	300.00	475.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>192,300.00</b>	<b>230,475.00</b>

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

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
41115	General Property Tax / Appraisal Update	331,416.26	253,422.19
47100	Interest Earned	150.00	200.00
47330	Sale of Maps & Publication	15.00	-
	<b>TOTAL REVENUES FOR YEAR</b>	<b>331,581.26</b>	<b>253,622.19</b>

REVENUE ANALYSES

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

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
41115	General Property Tax / Appraisal Update	95,947.84	95,835.94
41116	General Property Tax Salary of Rev	23,620.00	-
47100	Interest Earned	65.00	90.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>119,632.84</b>	<b>95,925.94</b>

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

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
41115	General Property Tax for Appraisal Update	-	-
41118	General Property Tax Salary of Rev/Lic Commissioner	92,478.77	90,879.99
47100	Interest Earned	50.00	80.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>92,528.77</b>	<b>90,959.99</b>

**Fund 195 Federal Forest Proceeds**

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
44530	National Forest Receipts	75,000.00	75,000.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>75,000.00</b>	<b>75,000.00</b>

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

<b>Acct #</b>	<b>ACCOUNT NAME</b>	<b>19 EST</b>	<b>20 EST</b>
45285	Work Release Program Revenue	29,000.00	22,000.00
47100	Interest Earned	30.00	30.00
	<b>TOTAL REVENUES FOR YEAR</b>	<b>29,030.00</b>	<b>22,030.00</b>



Department: County Administration  
GENERAL FUND 001-51100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	Officials Salary	46,789.00	48,477.50	47,021.45
113	County Employee's Salaries & Wages	124,936.00	127,827.25	125,720.75
121	Retirement Contributions	8,402.00	7,742.66	7,603.48
122	Health Insurance	8,478.00	8,478.00	8,478.00
123	Life Insurance	464.40	464.40	464.40
124	Social Security Tax- Employer's Share	13,104.00	13,487.31	13,214.78
125	Workmen's compensation Insurance	-	1,117.75	550.00
126	Unemployment Insurance	400.00	32.00	32.00
127	Flexible Benefits	16,956.00	16,956.00	16,956.00
128	Leave Accrual	22,635.00	22,016.41	21,980.14
153	Pest Control	250.00	250.00	250.00
160	Printing/Bookbinding	250.00	250.00	100.00
162	Dispatching	14,704.00	15,439.07	15,439.07
167	Contract Services	20,300.00	18,000.00	18,000.00
170	Training/Education Services	3,000.00	3,000.00	2,500.00
171	Organization/Association Membership fees & due	13,500.00	13,500.00	13,500.00
201	Data Processing Supplies	-	4,880.00	5,780.00
207	Safety Supplies	-	650.00	650.00
208	Groundskeeping Supplies	250.00	250.00	250.00
211	Office Supplies and Minor Office Equipment	2,700.00	2,500.00	2,500.00
212	Fuel and Lubricants	1,200.00	1,200.00	1,000.00
216	Cleaning/Janitorial Supplies	1,500.00	1,200.00	1,000.00
231	Repair/Maint. Bldgs, Land & Improvement	2,200.00	2,000.00	1,800.00
233	Repair/Maint. Office Equip	1,150.00	1,150.00	1,150.00
234	Repair/Maint Mv	250.00	250.00	250.00
235	Repairs & Maintenance of Data Processing Equip	17,000.00	17,000.00	17,000.00
240	Utilities	600.00	600.00	600.00
241	Electricity	8,500.00	8,500.00	8,500.00
243	Water & Sewer Bill	235.00	100.00	100.00
251	Telephone Services	6,800.00	6,800.00	6,800.00
252	Postage & Postal Service	1,280.00	1,280.00	1,280.00
253	Advertising	350.00	800.00	800.00
255	Cellular Service	5,900.00	5,200.00	5,200.00
258	Mailing Services	6,500.00	5,200.00	5,200.00
262	Mileage for use of Personal Vehicles	1,950.00	1,800.00	1,800.00
264	Lodging & Meals	10,000.00	10,200.00	10,500.00
265	Meeting & Conference Fees	3,000.00	2,500.00	2,500.00
270	Insurance	-	36.26	36.26
271	Insurance on Building and their contents	2,800.00	3,073.73	3,073.73
273	Surety Bonds	1,500.00	1,500.00	1,500.00
274	General Liability Insurance	14,449.53	14,449.37	14,449.37
409	Subscriptions	-	25.00	25.00
542	Communication Equipment	4,663.00	-	-
580	Data Processing Equipment	13,000.00	-	-
700	Appropriation (Discretionary Residual, CC, & IDB)	59,500.00	75,858.57	95,858.57
	<b>TOTAL</b>	<b>461,445.93</b>	<b>466,041.28</b>	<b>481,413.00</b>

Department: Judges  
GENERAL FUND 001-51210

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
153	Pest Control	400.00	400.00	400.00
241	Electricity	11,200.00	11,200.00	11,200.00
242	Natural Gas	150.00	150.00	150.00
243	Water & Sewer Bill	720.00	720.00	750.00
251	Telephone Services	1,200.00	1,200.00	1,200.00
271	Insurance on Building and their contents	2,800.00	2,979.20	2,979.20
	<b>TOTAL</b>	<b>16,470.00</b>	<b>16,649.20</b>	<b>16,679.20</b>

Department: Circuit Clerk  
GENERAL FUND 001-51220

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
153	Pest Control	110.00	110.00	110.00
241	Electricity	3,000.00	3,000.00	3,000.00
242	Natural Gas	40.00	40.00	40.00
243	Water & Sewer Bill	200.00	200.00	200.00
251	Telephone Services	2,800.00	2,800.00	2,800.00
271	Insurance on Building and their contents	750.00	797.08	797.08
	<b>TOTAL</b>	<b>6,900.00</b>	<b>6,947.08</b>	<b>6,947.08</b>

Department: District Attorney/Solicitor  
GENERAL FUND 001-51260

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
101	DA Employees Salaries & Wages	2,500.00	2,500.00	2,463.60
121	Retirement Contributions	125.00	125.00	114.02
124	Social Security Tax - Employer	200.00	200.00	188.47
	<b>TOTAL</b>	<b>2,825.00</b>	<b>2,825.00</b>	<b>2,766.09</b>

Department: Court Reporter  
GENERAL FUND 001-51280

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
102	Court Reporter Salaries & Wages	1,650.00	-	1,320.00
124	Social Security Tax - Employer	130.00	-	100.98
	<b>TOTAL</b>	<b>1,780.00</b>	<b>-</b>	<b>1,420.98</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	County Official's Salaries	103,898.70	104,730.73	104,002.70
113	County Employee's Salaries & Wages	117,392.00	123,079.20	120,016.70
121	Retirement Contributions	4,647.00	4,124.19	4,029.41
122	Health Insurance	11,304.00	11,304.00	11,304.00
123	Life Insurance	517.00	516.00	516.00
124	Social Security Tax- Employer's Share	16,930.00	17,427.46	17,137.49
125	Workmen's compensation Insurance	-	2,394.51	1,197.26
126	Unemployment Insurance	800.00	360.00	64.00
127	Flexible Benefits	16,956.00	16,956.00	16,956.00
128	Leave Accrual	21,667.00	19,855.50	20,109.85
153	Pest Control	130.00	130.00	140.00
160	Book Binding	300.00	300.00	300.00
167	Contract Services	150.00	150.00	-
170	Training/Educational Service	550.00	750.00	-
171	Organization/Association Membership fees & due	1,500.00	1,500.00	1,500.00
198	Bank Service Charges	150.00	150.00	-
199	Miscellaneous Service Provided	60.00	60.00	60.00
211	Office Supplies and Minor Office Equipment	4,000.00	4,000.00	4,000.00
216	Cleaning/Janitorial Supplies	100.00	100.00	100.00
231	Repair/Maint - Bldgs, Land & Improvements	-	-	-
233	Repair/Maint - Office Equip, Copy Machines	2,100.00	700.00	700.00
235	Repairs & Maintenance of Data Processing Equip	44,385.00	44,000.00	44,288.00
241	Electricity	3,800.00	3,000.00	2,800.00
242	Natural Gas	45.00	45.00	60.00
243	Water & Sewer Bill	235.00	235.00	235.00
251	Telephone Services	2,500.00	2,500.00	2,400.00
252	Postage & Postal Service	2,000.00	2,000.00	1,850.00
253	Advertising	300.00	300.00	150.00
254	Internet Service	1,050.00	1,050.00	1,050.00
258	Mailing Services	14,500.00	10,000.00	10,000.00
262	Mileage for use of Personal Vehicles	1,000.00	1,200.00	1,200.00
264	Lodging & Meals	1,500.00	4,000.00	2,000.00
265	Meeting & Conference Fees	1,500.00	1,500.00	1,500.00
271	Insurance on Building and their contents	1,300.00	1,300.00	1,100.00
273	Surety Bonds	500.00	500.00	500.00
274	General Liability Insurance	4,066.63	5,000.00	3,750.00
409	Subscriptions	50.00	50.00	50.00
499	Misc Other Current Exp (<\$5000)	4,000.00	6,000.00	6,000.00
	<b>TOTAL</b>	<b>385,883.33</b>	<b>391,267.59</b>	<b>381,066.41</b>

Department: Elections  
GENERAL FUND 001-51910

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	1,200.00	1,278.84	1,300.00
116	Overtime Allowance	500.00	579.44	600.00
121	Retirement Contributions	20.00	84.50	85.00
122	Health Insurance	300.00	197.15	200.00
123	Life Insurance	8.00	5.89	10.00
124	Social Security Taxes	500.00	138.86	140.00
125	Worker's Compensation	15.00	37.17	40.00
126	Unemployment	2.00	0.15	10.00
127	Flexible Benefits	50.00	188.16	200.00
128	Leave Accrual	65.00	219.14	300.00
175	Election Workers	7,200.00	15,305.40	15,500.00
199	Misc. Service Provided by Others	1,300.00	1,000.00	1,000.00
211	Office Supplies & Minor Equipment	50.00	580.00	600.00
212	Fuel and Lubricants	100.00	300.00	300.00
214	Small Tools and Minor Equipment	125.00	125.00	125.00
231	Repair/Maint Bldg, land, impvmt	50.00	250.00	800.00
237	Repair / Maint to vote machines		3,654.00	3,700.00
241	Electricity	150.00	315.00	400.00
243	Water / Sewer		372.00	400.00
252	Postage	230.00	490.00	500.00
253	Advertising	1,350.00	14,500.00	14,500.00
262	Mileage	110.00	450.00	500.00
264	Lodging & Meals	25.00	50.00	50.00
414	Voting Machine Expense	16,500.00	48,287.68	48,500.00
416	Absentee Voting	5,750.00	11,000.00	11,000.00
540	Equipment		-	-
	<b>TOTAL</b>	<b>35,600.00</b>	<b>99,408.38</b>	<b>100,760.00</b>

Department: Board of Registrars  
GENERAL FUND 001-51920

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	35,131.00	-	36,465.00
124	Social Security	2,688.00	-	2,789.57
125	Worker's Compensation	83.00	-	74.92
153	Pest Control	20.00	20.00	20.00
171	Membership Fees & Dues	-	150.00	-
199	Miscellaneous	-	15.00	-
211	Office Supplies & Small Office Equipment	250.00	150.00	150.00
241	Electricity	600.00	500.00	400.00
242	Natural Gas	40.00	30.00	10.00
243	Water & Sewer Bill	36.00	36.00	36.00
251	Telephone	1,000.00	1,000.00	900.00
252	Postage and Postal Service	1,000.00	1,000.00	1,000.00
262	Mileage for use of Personal vehicles	350.00	400.00	400.00
264	Lodging & Meals	250.00	250.00	250.00
271	Insurance on Building and their contents	120.00	120.00	125.00
409	Subscriptions	35.00	25.00	20.00
	<b>TOTAL</b>	<b>41,603.00</b>	<b>3,696.00</b>	<b>42,640.49</b>

Department: Veteran's Service Office  
GENERAL FUND 001-51940

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
153	Pest Control	20.00	-	-
241	Electricity	450.00	-	-
242	Natural Gas	10.00	-	-
243	Water & Sewer Bill	30.00	-	-
251	Telephone Services	950.00	-	1,300.00
254	Internet Service	150.00	-	-
271	Insurance on Building and their contents	125.00	-	-
	<b>TOTAL</b>	<b>1,735.00</b>	<b>-</b>	<b>1,300.00</b>

Department: County Attorney  
GENERAL FUND 001-51975

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
154	Legal Services Retainer	9,000.00	9,000.00	9,000.00
157	Legal Services Billable Hours	12,500.00	12,500.00	12,500.00
	<b>TOTAL</b>	<b>21,500.00</b>	<b>21,500.00</b>	<b>21,500.00</b>

Department: Maintenance of County Buildings  
GENERAL FUND 001-51995

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employee's Salaries & Wages	35,034.50	49,003.78	48,275.78
116	Overtime	-	4,100.00	1,025.40
121	Retirement Contributions	1,875.00	1,967.30	1,931.70
122	Health Insurance	5,652.00	5,652.00	5,652.00
123	Life Insurance	103.00	103.20	103.20
124	Social Security Tax- Employer's Share	2,680.00	3,748.79	3,693.10
125	Workmen's compensation Insurance	-	1,041.33	1,041.33
126	Unemployment Insurance	160.00	25.60	25.60
128	Leave Accrual	3,828.00	3,764.92	3,710.64
153	Pest Control	100.00	-	-
160	Printing/Bookbinding	50.00	55.00	-
171	Membership Dues	65.00	65.00	-
199	Miscellaneous Service Provided by Others	300.00	500.00	-
203	Uniforms	300.00	500.00	1,000.00
207	Safety Supplies	250.00	500.00	300.00
208	Groundskeeping Supplies	3,500.00	3,500.00	2,000.00
211	Office Supplies	100.00	100.00	50.00
212	Fuel and oils	2,000.00	2,000.00	2,500.00
213	Road Construction/Maintenance Supplies	2,000.00	1,100.00	-
214	Small Tools and Minor Equipment	-	1,000.00	500.00
215	Tires & Tubes	205.00	1,800.00	400.00
216	Cleaning Supplies	1,500.00	3,000.00	2,000.00
217	Vehicle Repairs	500.00	100.00	-
219	Other Misc Supplies	-	1,000.00	-
225	Lease of Construction Eqpmt	500.00	5,200.00	3,600.00
230	Repairs performed by others	-	1,000.00	-
231	Repair/Maint - Bldgs, Land & Improvements	5,000.00	12,000.00	12,000.00
232	Repair Construction Equipment	-	1,000.00	-
234	Repair/Maint - Motor Vehicle	750.00	500.00	500.00
241	Electricity	2,000.00	1,700.00	1,700.00
255	Cell Phone	1,000.00	1,000.00	1,690.00
267	Work Release Stipend	6,000.00	6,000.00	3,500.00
271	Insurance - Bldg & Contents	20.00	20.00	-
274	General Liability Insurance	1,080.70	1,100.00	921.80
529	Misc Bldg / Construcion costs	18,700.00	26,300.00	4,000.00
	<b>TOTAL</b>	<b>95,253.20</b>	<b>140,446.92</b>	<b>102,120.55</b>

BUDGET ANALYSES

Department: Sheriff's Office  
GENERAL FUND 001-52100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	County Officials Salaries	65,816.00	56,647.65	55,919.62
113	County Employees Salaries & Wages	429,761.00	426,002.40	422,822.40
116	Overtime Allowance	25,000.00	25,000.00	25,000.00
119	Salaries Paid to Supernumerary	7,843.00	8,750.04	8,750.04
121	Retirement Contributions	20,650.00	18,173.42	17,837.07
122	Health Insurance	79,126.00	67,824.00	67,824.00
123	Life Insurance	1,446.00	1,341.60	1,341.60
124	Social Security Tax - Employer	37,912.00	37,687.73	36,970.96
125	Workmen's Comp	-	18,953.48	8,407.05
126	Unemployment Insurance	2,080.00	153.60	153.60
127	Flexible Benefits		5,652.00	5,652.00
128	Leave Accrual	66,614.00	66,754.00	57,738.99
156	Medical & Dental Svc for Co Employees		200.00	150.00
160	Printing/Bookbinding		200.00	200.00
161	Wrecker Service		300.00	175.00
162	Dispatching Service		73,250.72	73,250.72
163	Data Processing Services		1,300.00	1,700.00
170	Training/Educational Services		2,000.00	2,000.00
171	Organization/Association Membership Fees		3,500.00	3,300.00
201	Data Processing Services		500.00	
203	Uniforms & Footwear		2,500.00	2,200.00
205	Film & Other Photography Supplies		200.00	200.00
207	Safety Supplies		200.00	100.00
211	Office Supplies		4,000.00	3,500.00
212	Fuels & Lubricants		50,000.00	50,000.00
215	Tires & Tubes		6,000.00	6,000.00
222	Operating Leases - Data		2,160.00	2,000.00
233	Repair/Maint - Office Eqpmt, Copy Machine		1,800.00	1,800.00
234	Repair/Maint - Motor Vehicle		20,000.00	20,000.00
235	Repair/Maint - Data Process Eqpmt		15,000.00	15,000.00
251	Telephone Services		10,000.00	10,500.00
252	Postage & Postal Service		500.00	500.00
254	Internet Services		5,000.00	4,860.00
258	Mailing Services		100.00	100.00
264	Lodging & Meals		500.00	1,500.00
265	Meeting & Conference Fees		500.00	-
270	Insurance		100.00	48.53
272	Insurance - Motor Vehicles		4,000.00	4,000.00
273	Surety Bonds		300.00	300.00
274	General Liability Insurance		17,000.00	20,770.20
407	Motor Vehicle License Plates		100.00	25.00
499	Misc Other Current Exp <\$5000		1,000.00	-
550	Motor Vehicles	38,000.00	70,000.00	34,000.00
700	Appropriation	186,116.71	-	-
	<b>TOTAL</b>	<b>960,364.71</b>	<b>1,025,150.64</b>	<b>966,596.78</b>

Department: Jail  
GENERAL FUND 001-52200

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
112	Exempt Employee Pay Out	-	2,211.04	1,680.00
113	County Employees Salaries & Wages	392,678.00	432,915.00	427,523.20
116	Overtime Allowance	43,000.00	43,000.00	38,000.00
121	Retirement Contributions	15,822.00	14,539.20	14,170.78
122	Health Insurance	79,128.00	79,128.00	79,128.00
123	Life Insurance	1,651.00	1,651.00	1,651.20
124	Social Security Tax - Employer	30,040.00	33,118.00	32,236.56
125	Workmen's Comp	-	16,433.59	8,215.00
126	Unemployment Insurance	2,560.00	204.80	204.80
127	Flexible Benefits	11,304.00	11,304.00	11,304.00
128	Leave Accrual	71,063.00	77,282.00	64,170.83
153	Pest Control Service	-	1,100.00	1,020.00
155	Contract Medical Services	-	70,000.00	70,000.00
156	Medical & Dental Services for Employees	-	250.00	170.00
158	Medical & Dental Services for Prisoners	-	8,500.00	5,000.00
160	Printing/Bookbinding	-	75.00	-
163	Data Processing Services	-	200.00	96.00
170	Training/Educational Service	-	5,000.00	5,000.00
171	Membership Fees & Dues	-	400.00	-
199	Miscellaneous	-	500.00	-
203	Uniforms	-	3,500.00	3,500.00
207	Safety Supplies	-	1,800.00	1,800.00
208	Ground keeping Supplies	-	750.00	750.00
211	Office Supplies	-	100.00	100.00
214	Small Tools & Minor Equipment	-	1,000.00	1,000.00
216	Cleaning & Janitorial Supplies	-	15,000.00	15,000.00
218	Food/Food Serving Supplies	-	250.00	250.00
219	Other Misc Supplies	-	100.00	-
231	Repairs & Maintenance of Buildings	-	10,000.00	10,000.00
234	Repair & Maintenance - MV	-	750.00	750.00
235	Repairs & Maintenance of Data Processing Equ.	-	3,000.00	3,000.00
240	Utilities	-	2,650.00	2,400.00
241	Electricity	-	50,000.00	50,000.00
242	Natural Gas	-	17,000.00	17,000.00
243	Water & Sewage	-	16,000.00	16,000.00
252	Postage & Postal Services	-	100.00	100.00
264	Lodging and Meals	-	2,500.00	2,500.00
265	Meeting & Conference Fees	-	500.00	-
271	Building Insurance	-	6,500.00	6,519.01
274	General Liability Insurance	-	15,000.00	15,614.55
403	Housing & Feeding Prisoners	-	16,000.00	16,000.00
499	Misc Other Current Exp <\$5000	-	1,000.00	-
520	Building	-	500.00	-
540	Equipment & Furniture	-	500.00	-
700	Appropriation	232,425.00	-	-
	<b>TOTAL</b>	<b>879,671.00</b>	<b>962,311.63</b>	<b>921,853.93</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
112	Exempt Employee Pay out	-	6,250.00	3,000.00
113	County Employees Salaries & Wages	53,102.00	53,698.11	53,602.79
121	Retirement Contributions	2,841.00	2,625.84	2,621.18
122	Health Insurance	5,652.00	5,652.00	5,652.00
123	Life Insurance	104.00	103.20	103.20
124	Social Security Tax - Employer	4,063.00	4,107.91	4,107.91
125	Workmen's Comp	-	1,106.18	553.09
126	Unemployment Insurance	160.00	12.80	12.80
128	Leave Accrual	10,294.00	8,299.71	8,284.97
153	Pest Control Service	150.00	150.00	150.00
170	Training & Education	1,000.00	1,000.00	1,000.00
171	Membership Fees & Dues	100.00	100.00	100.00
198	Bank Servic Charges		75.00	
201	Data Processing Supplies		7,320.00	7,125.00
203	Uniforms/Footwear		250.00	150.00
207	Safety Supplies	1,000.00	1,000.00	1,000.00
208	Groundskeeping Supplies	100.00	225.00	225.00
211	Office Supplies/Minor Office	500.00	500.00	250.00
212	Fuel & Lubricants	1,000.00	-	150.00
216	Cleaning/Janitorial Supplies	300.00	300.00	300.00
217	Vehicle Repairs and Maintenance Supplies		1,000.00	500.00
219	Other Miscellaneous Supplies		2,375.00	2,375.00
222	Operating Lease - Data Processing	2,500.00	5,622.00	5,622.00
231	Repair/Maint. Bldgs & Land	250.00	500.00	500.00
233	Repairs & Maintenance - Office Equip, Copy Mact	150.00	150.00	150.00
234	Repair & Maintenance - Vehicle	250.00	250.00	250.00
235	Repairs & Maintenance of Data Processing Equip	1,580.00	2,200.00	2,200.00
236	Repair/Maint. - Communication Equip	1,000.00	15,750.00	15,750.00
240	Utilities	260.00	260.00	260.00
241	Electricity	5,250.00	5,250.00	4,800.00
243	Water & Sewage	100.00	100.00	75.00
251	Telephone Services	4,000.00	4,000.00	4,000.00
252	Postage & Postal Service	50.00	50.00	50.00
253	Advertising		1,000.00	1,000.00
255	Cellular Service	900.00	275.00	720.00
258	Mailing service		750.00	
264	Lodging & Meals	1,000.00	1,900.00	1,500.00
265	Meeting & Conference Fees	450.00	665.00	450.00
270	Insurance	105.00	-	146.08
271	Insurance on Buildings	1,600.00	-	1,489.19
272	Insurance - Vehicles	250.00	-	219.74
274	General Liability Insurance	1,080.70	-	921.80
409	Subscriptions	200.00	200.00	200.00
710	Books & Pamphlets		200.00	
542	Communication Equipment		200.00	
	<b>TOTAL</b>	<b>101,616.70</b>	<b>135,272.75</b>	<b>131,566.75</b>

Department: Coroner's Office  
GENERAL FUND 001-52400

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	County Officials Salaries	12,000.00	12,000.00	12,000.00
124	Social Security Tax - Employer	918.00	918.00	918.00
110	Coroner's Fees	-	1,200.00	600.00
160	Printing/Bookbinding	-	50.00	-
170	Training/Educational Services	-	500.00	-
171	Membership Fees & Dues	100.00	100.00	100.00
199	Miscellaneous	1,500.00	4,600.00	3,000.00
203	Uniforms and Footwear	-	250.00	250.00
207	Safety Supplies	-	425.00	200.00
212	Fuels & Lubricants	-	1,550.00	1,500.00
215	Tires	-	-	800.00
231	Repairs / Maintence to Bldg, land	-	3,500.00	-
234	Repair/Maint - Motor Vehicle	-	850.00	50.00
252	Postage	-	-	-
255	Cellular Service	900.00	720.00	720.00
262	Mileage	1,250.00	-	-
264	Lodging & Meals	-	1,000.00	1,000.00
265	Meetings/Conference Fees	-	-	200.00
273	Surety Bonds	500.00	525.00	525.00
274	General Liability Insurance	605.67	-	474.85
499	Miscellaneous Expense. Less than \$5000	-	6,200.00	1,790.00
	<b>TOTAL</b>	<b>17,773.67</b>	<b>34,388.00</b>	<b>24,127.85</b>

Department: Juvenile Probation Officer  
GENERAL FUND 001-52500

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
251	Telephone	400.00	-	400.00
274	General Liability	605.67	-	702.83
404	Housing and Maintenance of Juveniles	4,000.00	-	4,000.00
471	Juvenile Services	300.00	-	300.00
	<b>TOTAL</b>	<b>5,305.67</b>	<b>-</b>	<b>5,402.83</b>

Department: Environmental Services  
LODGING TAX 001-54000

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	Employee Wages	-	27,735.50	37,693.50
121	Retirement	-	1,356.27	1,290.15
122	Health Insurance	-	5,652.00	5,652.00
123	Life Insurance	-	103.20	103.20
124	Social Security	-	2,121.77	2,018.34
125	Workman's Comp	-	1,081.68	540.84
126	Unemployment	-	36.00	36.00
128	Leave Accrual	-	3,947.61	3,947.61
199	Misc Services Provided	-	-	12,000.00
211	Office Supplies	-	-	100.00
212	Fuels & Lubricants	-	-	3,500.00
231	Building / Land Repairs	-	-	1,000.00
234	Repair/Maint - Motor Vehicle	-	-	200.00
241	Electricity	-	-	6,500.00
243	Water / Sewer	-	-	500.00
251	Telephone	-	-	400.00
253	Advertising	-	-	350.00
255	Cellular Service	-	-	720.00
271	Insurance - Property	-	-	300.00
274	General Liability Insurance	-	-	693.83
700	Appropriation	100,000.00	-	-
	<b>TOTAL</b>	<b>100,000.00</b>	<b>42,034.03</b>	<b>77,545.47</b>



Department: Transportation Section 5311  
GENERAL FUND 001-56201

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employee's Salaries & Wages	31,895.00	33,312.50	32,223.50
121	Retirement Contributions	1,677.30	1,628.98	1,623.65
122	Health Insurance	5,652.00	5,652.00	5,652.00
123	Life Insurance	104.00	103.20	103.20
124	Social Security Tax- Employer's Share	2,440.00	2,548.41	2,548.41
125	Workmen's compensation Insurance	-	1,722.26	861.13
126	Unemployment Insurance	320.00	144.00	144.00
128	Leave Accrual	6,882.00	6,087.72	5,988.64
156	Medical & Dental services for County employees	-	-	200.00
167	Contract Services	-	-	1,800.00
212	Fuel and oils	-	-	3,800.00
234	Vehicle Repairs and Maintenance	-	-	500.00
255	Cellular Service	-	-	1,800.00
272	Insurance - Motor Vehicles	-	-	700.00
274	General Liability Insurance	-	-	1,368.72
550	Motor Vehicle, Cars and Pick-Up Trucks	-	-	8,010.00
700	Appropriation	20,312.00	-	5,645.75
	<b>TOTAL</b>	<b>69,282.30</b>	<b>51,199.07</b>	<b>72,969.00</b>

Department: Soil Conservation  
TOBACCO TAX FUND 001-51945

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
700	Appropriation	2,000.00	2,000.00	2,000.00
	<b>TOTAL</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
700	Appropriation	100,000.00	-	50,000.00
	<b>TOTAL</b>	<b>100,000.00</b>	<b>-</b>	<b>50,000.00</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
177	Burial of Indigents	1,500.00	1,500.00	1,500.00
199	Miscellaneous Services	4,800.00	4,800.00	4,800.00
	<b>TOTAL</b>	<b>6,300.00</b>	<b>6,300.00</b>	<b>6,300.00</b>

Department: Libraries  
LODGINGS TAX FUND 001-57100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
700	Appropriation	25,600.00	25,600.00	25,600.00
	<b>TOTAL</b>	<b>25,600.00</b>	<b>25,600.00</b>	<b>25,600.00</b>

Department: Extension Service  
 LODGINGS TAX FUND 001-58200

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	Employee Wages	540.00	-	540.00
153	Pest Control Services	-	-	-
199	Miscellaneous Services Provided by Others	-	-	-
216	Cleaning and Janitorial Supplies	250.00	-	250.00
231	Repair/Maint. Bldgs	500.00	-	4,500.00
241	Electricity	6,200.00	-	6,700.00
243	Water & Sewer	350.00	-	450.00
271	Insurance - Bldgs & Contents	700.00	-	620.43
700	Appropriation	10,000.00	-	10,000.00
	<b>TOTAL</b>	<b>18,540.00</b>	<b>-</b>	<b>23,060.43</b>

Department: Sheriff's Department  
 SHERIFF'S DEPT FUND 100-52100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	County Officials Salaries	10,000.00	10,000.00	10,000.00
	<b>TOTAL</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>

Department: County Administration  
 GASOLINE FUNDS 111-53100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	Officials Salary	46,789.00	48,477.50	47,021.45
113	County Employee's Salaries & Wages	49,682.00	51,690.25	50,301.25
121	Retirement Contributions	4,399.00	6,076.04	5,926.67
122	Health Insurance	8,478.00	8,478.00	8,478.00
123	Life Insurance	361.00	464.40	464.40
124	Social Security Tax- Employer's Share	7,381.00	4,062.83	7,445.19
125	Workmen's compensation Insurance	-	1,195.06	597.53
126	Unemployment Insurance	240.00	19.20	19.20
127	Flexible Benefits	11,304.00	16,956.00	16,956.00
128	Leave Accrual	7,921.00	7,296.49	7,280.04
	<b>TOTAL</b>	<b>136,555.00</b>	<b>144,715.77</b>	<b>144,489.73</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
112	Exempt Employee Pay out	-	5,000.00	5,000.00
113	County Employees Salaries & Wages	455,460.00	610,799.61	571,414.61
116	Overtime Allowance	4,000.00	4,000.00	4,000.00
121	Retirement Contribution	35,039.00	29,134.06	28,296.10
122	Health Insurance	118,692.00	135,648.00	135,648.00
123	Life Insurance	2,270.00	2,683.20	2,683.20
124	Social Security Tax - Employer	59,330.00	71,213.82	68,200.87
125	Workmen's Comp	-	43,250.01	21,625.01
126	Unemployment Insurance	3,520.00	332.80	332.80
127	Flexible Benefits	5,652.00	11,304.00	11,304.00
128	Leave Accrual	143,227.00	130,870.42	129,624.65
153	Pest Control Services	360.00	360.00	360.00
154	Legal Services	-	-	-
156	Medical and Dental services for County employee	1,000.00	1,500.00	1,500.00
157	Legal Service - Hourly	500.00	-	-
160	Printing/Bookbinding	200.00	400.00	400.00
161	Wrecker/Towing Services	500.00	1,500.00	1,000.00
163	Data Processing Services	7,800.00	10,000.00	12,500.00
169	Vegetation Mgmt	-	6,540.90	6,540.90
170	Training/Educational Services	2,500.00	626.95	650.00
171	Membership Fees & Dues	750.00	550.00	550.00
199	Miscellaneous Services Provided	9,000.00	8,664.76	9,000.00
201	Data Processing Services	-	500.00	500.00
202	Road Signs & Other Road Markers	4,000.00	866.40	900.00
203	Uniforms	5,500.00	3,542.57	5,500.00
205	Film & Other Photography Supplies	50.00	818.03	-
207	Safety Supplies	1,500.00	-	1,000.00
208	Ground keeping Supplies	500.00	190.85	200.00
211	Office Supplies	2,500.00	2,500.00	2,500.00
212	Fuels & Lubricants	150,000.00	150,000.00	100,000.00
213	Road Construction and Maintenance	120,000.00	150,000.00	150,000.00
214	Small Tools & Minor Equipment	3,000.00	10,000.00	10,000.00
215	Tires & Tubes	12,000.00	15,000.00	15,000.00
216	Cleaning & Janitorial Supplies	800.00	800.00	800.00
217	Vehicle Repair & Maintenance	13,000.00	15,000.00	15,000.00
219	Other Miscellaneous Supplies	4,000.00	-	-
220	Operating Leases/Rentals	1,000.00	1,000.00	1,000.00
231	Repairs & Maintenance of Buildings	5,000.00	18,000.00	10,000.00
232	Repairs & Maintenance of Construction Equipmen	30,000.00	75,000.00	80,000.00
233	Repairs & Maintenance of Office Equipment	500.00	500.00	500.00
234	Repair/Maint. Motor Vehicles	10,000.00	15,000.00	25,000.00
235	Repair/Maint. Data Processing Equip	2,000.00	2,000.00	2,000.00
236	Repairs & Maintenance of Communications Eq.	2,000.00	2,000.00	2,000.00
238	Contractual Road & Bridge Repairs	75,000.00	50,000.00	125,000.00
240	Utilities	1,200.00	1,200.00	1,200.00
241	Electricity	11,000.00	11,000.00	11,000.00
242	Natural Gas	4,000.00	4,000.00	4,000.00
243	Water & Sewage	1,600.00	2,000.00	2,000.00
251	Telephone Services	2,500.00	2,500.00	2,500.00
252	Postage & Postal Services	100.00	100.00	100.00
253	Advertising	1,000.00	1,000.00	1,000.00
254	Internet Services	1,100.00	1,000.00	1,000.00
255	Cell Phone	5,000.00	5,000.00	5,000.00
262	Mileage for Use of Personal Vehicle	750.00	1,000.00	1,000.00
264	Lodging & Meals	6,000.00	5,000.00	5,000.00
265	Meeting & Conference Fees	2,000.00	2,000.00	2,000.00
270	Insurance	5,100.00	-	3,509.70
271	Insurance on Buildings	3,700.00	-	4,315.56
272	Insurance on Motor Vehicles	7,000.00	-	3,723.81
273	Surety Bonds	130.00	-	150.00
274	General Liability Insurance	17,000.00	-	16,082.69
407	Vehicles License Plates	30.00	30.00	30.00
409	Subscriptions	50.00	50.00	50.00
499	Miscellaneous Expense. Less than \$5000	10,000.00	10,000.00	10,000.00
510	Land	20,000.00	-	-
520	Building	15,000.00	15,000.00	15,000.00
540	Equipment and Furniture	7,500.00	7,500.00	7,500.00
560	Construction Equipment	200,000.00	100,000.00	100,000.00
700	Appropriations			
	<b>TOTAL</b>	<b>1,613,910.00</b>	<b>1,755,476.38</b>	<b>1,753,691.90</b>

Department: County Administration  
Federal Aid Exchange Funds - 221-53600

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
238	Contactural Repairs	-	400,000.00	400,000.00
	<b>TOTAL</b>	<b>-</b>	<b>400,000.00</b>	<b>400,000.00</b>

Department: County Administration  
County Rebuild Alabama Act - 220-53600

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
238	Contactural Repairs	-	384,000.00	384,000.00
	<b>TOTAL</b>	<b>-</b>	<b>384,000.00</b>	<b>384,000.00</b>

Department: County Administration  
GOVERNMENTAL CAPITAL IMPROVEMENT FUND 116-59100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
623	Fiscal Agents & Bank Fees	2,500.00	2,500.00	2,500.00
	<b>TOTAL</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employee's Salaries & Wages	270,100.00	75,000.00	250,000.00
167	Contract Services	50,000.00	50,000.00	50,000.00
202	Road Signs & Other Marking Supplies	5,000.00	5,000.00	7,500.00
204	Road Construction / Cold Mix		20,000.00	35,000.00
213	Road Construction and Maintenance	70,000.00	50,000.00	100,000.00
225	Leases of Construction Equipment	250,000.00	100,000.00	100,000.00
238	Contractual Road & Bridge Repairs	50,000.00	300,000.00	325,000.00
523	Architects and Engineers	150,000.00	150,000.00	150,000.00
530	Improvements Other than bldg	50,000.00	50,000.00	50,000.00
573	Bridges - Construction Costs	265,000.00	300,000.00	300,000.00
	<b>TOTAL</b>	<b>1,160,100.00</b>	<b>1,100,000.00</b>	<b>1,367,500.00</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
213	Road Construction/ Maintenance Supplies	10,000.00	10,000.00	10,000.00
225	Leases of Construction Equipment	25,000.00	25,000.00	25,000.00
238	Contractual Road & Bridge Repairs	215,000.00	215,000.00	250,000.00
	<b>TOTAL</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>285,000.00</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	115,328.00	120,083.36	117,522.59
121	Retirement Contribution	4,226.00	3,621.10	3,552.09
122	Health Insurance	16,956.00	16,956.00	16,956.00
123	Life Insurance	336.00	335.40	335.40
124	Social Security Tax - Employer	8,823.00	9,186.38	8,990.48
125	Workmen's Comp	-	231.27	115.64
126	Unemployment Insurance	600.00	48.00	48.00
127	Flexible Benefits	1,413.00	1,413.00	1,413.00
128	Leave Accrual	21,181.00	19,547.01	19,712.99
154	Legal Service	2,500.00	2,500.00	2,500.00
160	Printing & Bookbinding	250.00	250.00	250.00
170	Training/Educational Services	750.00	750.00	750.00
171	Membership Fees	1,200.00	1,200.00	1,200.00
179	Aerial Photography		74,968.74	-
211	Office Supplies	1,200.00	500.00	500.00
219	Other Misc Supplies		500.00	500.00
233	Repairs & Maintenance of Office Equipment	1,000.00	-	-
234	Vehicle Repair & Maintenance		500.00	500.00
235	Repairs & Maintenance of Data Equipment	66,000.00	66,526.00	66,526.00
252	Postage & Postal Services	3,000.00	4,000.00	4,000.00
262	Mileage for Use of Personal Vehicle	1,000.00	1,000.00	1,000.00
264	Lodging & Meals	4,000.00	4,000.00	4,000.00
265	Meeting & Conference Fees	800.00	800.00	800.00
266	Gasoline for County Vehicle	1,000.00	1,200.00	1,200.00
272	Insurance for County Vehicle	500.00	500.00	250.00
273	Surety Bonds	750.00	750.00	750.00
409	Subscriptions	50.00	50.00	50.00
550	Motor Vehicles	27,000.00	-	-
	<b>TOTAL</b>	<b>279,863.00</b>	<b>331,416.26</b>	<b>253,422.19</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	28,510.00	29,915.11	29,158.59
119	Salaries Paid to Supernumerary	23,620.44	8,000.04	-
121	Retirement Contribution	1,331.00	1,234.56	1,205.00
123	Life Insurance	77.40	77.40	77.40
124	Social Security Tax - Employer	2,181.00	2,288.51	2,230.63
125	Workmen's Comp	-	57.48	28.74
126	Unemployment	200.00	16.00	16.00
127	Flexible Benefits	4,239.00	4,239.00	4,239.00
128	Leave Accrual	4,367.00	4,366.63	4,470.67
153	Pest Control Services	120.00	150.00	150.00
167	Contract Services	-	4,500.00	4,500.00
170	Training / Educational Services	1,075.00	1,413.15	1,413.15
171	Organization/Association Membership Fees	80.00	-	-
198	Bank Service Charges	100.00	150.00	150.00
199	Miscellaneous Services Provided	160.00	200.00	200.00
211	Office Supplies	3,000.00	300.00	2,500.00
216	Cleaning supplies	-	50.00	50.00
223	Operating Lease Copy Machine	350.00	500.00	500.00
233	Repairs & Maintenance of Office Equipment	1,600.00	1,000.00	1,000.00
235	Repairs & Maintenance of Data Equipment	7,650.00	15,650.00	15,842.00
241	Electricity	3,500.00	3,500.00	3,500.00
242	Natural Gas	100.00	100.00	100.00
243	Water & Sewage	200.00	200.00	200.00
251	Telephone Services	2,200.00	2,200.00	2,200.00
252	Postage & Postal Services	3,760.00	3,000.00	3,000.00
253	Advertising	250.00	250.00	250.00
254	Internet Services	1,800.00	1,800.00	1,800.00
255	Cellular Service	1,500.00	1,500.00	1,500.00
261	Per Diem	1,300.00	300.00	300.00
262	Mileage	250.00	250.00	250.00
264	Lodging and Meals	4,400.00	2,400.00	2,400.00
265	Meeting/Conference Fees	1,000.00	1,000.00	1,000.00
271	Insurance on Buildings	1,400.00	1,400.00	1,083.30
274	General Liability Insurance	10,000.00	10,000.00	9,401.46
410	Books and Pamphlets	125.00	125.00	125.00
499	Misc other current	1,450.00	995.00	995.00
542	Communication Equipment	-	820.00	-
	<b>TOTAL</b>	<b>111,895.84</b>	<b>103,947.88</b>	<b>95,835.94</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
111	County Officials Salaries	74,842.98	75,675.01	74,946.98
121	Retirement	4,004.00	3,700.51	3,664.91
122	Health Insurance	5,652.00	5,652.00	5,652.00
123	Life Insurance	104.00	103.20	103.20
124	Social Security Tax - Employer	5,726.00	5,789.14	5,733.44
125	Worker's Comp	-	1,558.91	779.46
	<b>TOTAL</b>	<b>90,328.98</b>	<b>92,478.77</b>	<b>90,879.99</b>

Department: Board of Education  
 Federal Forest 195-58100

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
700	Appropriation	75,000.00	75,000.00	75,000.00
	<b>TOTAL</b>	<b>75,000.00</b>	<b>-</b>	<b>75,000.00</b>

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

Line	Description	Approved FY19	REQUESTED	RECOMMENDED
621	Repayment of Gen Long Term Debt Principle	190,000.00	185,000.00	185,000.00
622	Repayment of Gen Long Term Debt Interest	26,432.50	30,132.50	30,132.50
	<b>TOTAL</b>	<b>216,432.50</b>	<b>215,132.50</b>	<b>215,132.50</b>

## 001 General Fund

Anticipated Carryover	2,577,233.30
Anticipated Revenues	3,090,315.00
Anticipated Transfers In (RB)	266,169.00
Anticipated Transfers in (TTF)	45,085.00
Anticipated Transfers In (Sh Dr)	26,000.00
Anticipated Transfers In (WR)	22,030.00
Anticipated Transfers In (Lodging)	39,345.60
Anticipated Transfers In (FF)	25,000.00
Anticipated Transfers In (HWY)	90,000.00
Budgeted Expenses	3,436,221.88
County Administration	481,413.00
DJ, CC, DA, CR, JPO	33,216.18
Probate Judge	381,066.41
Elections	100,760.00
Environmental	77,545.47
Board of Registrars	42,640.49
Veteran's Service	1,300.00
County Attorney	21,500.00
Maintenance	102,120.55
Sheriff Department General Fund	966,596.78
Jail	921,853.93
EMA	131,566.75
Coroner	24,127.85
Transportation Department	72,969.00
Environmental Services	77,545.47
<b>Budgeted Transfers Out (GAF)</b>	<b>115,000.00</b>
<b>FY Surplus or Deficit</b>	<b>52,722.72</b>
<b>Expected Closeout</b>	<b>2,629,956.02</b>

**001-TT Tobacco Tax**

Anticipated Carryover	0.00
Anticipated Revenues	103,385.00
Budgeted Expenses	58,300.00
Soil Conservation	2,000.00
Landfill Maintenance	50,000.00
Indigent Services	6,300.00
Budgeted Transfers Out (Industrial Board)	\$19,226.43
Budgeted Transfers Out (Discretionary)	25,858.57
<hr/> FY Surplus or Deficit	<hr/> <b>0.00</b>
Expected Closeout	<b>0.00</b>

**001-LT Lodgings Tax**

Anticipated Carryover	20,006.03
Anticipated Revenues	68,000.00
Budgeted Expenses	48,660.43
Library Fund	25,600.00
Extension Office	23,060.43
Budgeted Transfers Out (GF)	39,345.60
<hr/> FY Surplus or Deficit	<hr/> <b>-20,006.03</b>
Expected Closeout	<b>0.00</b>

**002 Sheriff's Drug Fund**

Anticipated Carryover	62,991.49
Anticipated Revenues	20,100.00
Budgeted Transfers Out (GF)	26,000.00
<hr/> FY Surplus or Deficit	<hr/> <b>-5,900.00</b>
Expected Closeout	<b>57,091.49</b>

**100 Sheriff's Department Fund**

Anticipated Carryover	8,956.26
Anticipated Revenues	15,870.00
Budgeted Expenses	10,000.00
<hr/> FY Surplus or Deficit	<hr/> <b>5,870.00</b>
Expected Closeout	<b>14,826.26</b>

### 111 Gasoline Fund

Anticipated Carryover	599,006.82
Anticipated Revenues	1,140,250.00
Anticipated Transfers In (Rd&Bridge)	46,971.00
Anticipated Transfers In (GF)	115,000.00
Budgeted Expenses	1,898,181.63
Administrative Services	144,489.73
Engineer's Office	1,753,691.90
<b>FY Surplus or Deficit</b>	<b>-642,931.63</b>
<b>Expected Closeout</b>	<b>3,046.19</b>

### 112 Public Buildings, Roads & Bridges Fund

Anticipated Carryover	0.00
Anticipated Revenues	313,140.00
Budgeted Transfers Out (GF)	266,169.00
Budgeted Transfers Out (Gasoline)	46,971.00
<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>

### 114 Federal Aid Exchange Fund

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



### 115 County Rebuild Alabama Act

Anticipated Carryover	0.00
Anticipated Revenues	384,000.00
Budgeted Expenses	384,000.00
<hr/> FY Surplus or Deficit	<hr/> <b>0.00</b>
Expected Closeout	<b>0.00</b>

### 116 Governmental Capital Improvement Fund

Anticipated Carryover	16,339.32
Anticipated Revenues	220,070.00
Budgeted Expenses	2,500.00
Budgeted Transfers Out (2014 DS)	216,832.48
<hr/> FY Surplus or Deficit	<hr/> <b>737.52</b>
Expected Closeout	<b>17,076.84</b>

### 117 RRR Gasoline Tax Fund

Anticipated Carryover	657,507.11
Anticipated Revenues	712,000.00
Budgeted Expenses	1,367,500.00
<hr/> FY Surplus or Deficit	<hr/> <b>-655,500.00</b>
Expected Closeout	<b>2,007.11</b>

### 118 Secondary Road Fund

Anticipated Carryover	54,540.96
Anticipated Revenues	230,475.00
Budgeted Expenses	285,000.00
<hr/> FY Surplus or Deficit	<hr/> <b>-54,525.00</b>
Expected Closeout	<b>15.96</b>

**119 121 122 Revenue Commissioner Funds**

Anticipated Carryover	18,464.32
Anticipated Revenues	421,673.80
Budgeted Expenses	440,138.12
Reappraisal	253,422.19
Operations	95,835.94
Salary	90,879.99
<b>FY Surplus or Deficit</b>	<b>-18,464.32</b>
Expected Closeout	<b>0.00</b>

**195 - Federal Forest**

Anticipated Carryover	25,000.00
Anticipated Revenues	75,000.00
Budgeted Expenses	75,000.00
Transfer to General Fund	25,000.00
<b>FY Surplus or Deficit</b>	<b>-25,000.00</b>
Expected Closeout	<b>0.00</b>

**776 Sheriff's Work Release Fund**

Anticipated Carryover	0.00
Anticipated Revenues	22,030.00
Budgeted Transfers Out (GF)	22,030.00
<b>FY Surplus or Deficit</b>	<b>0.00</b>
Expected Closeout	<b>0.00</b>

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

Anticipated Carryover	70,779.84
Anticipated Transfers In (CIF)	216,832.48
Budgeted Expenses	215,132.50
<b>FY Surplus or Deficit</b>	<b>1,699.98</b>
Expected Closeout	<b>72,479.82</b>

## **NOTES:**

The salary and benefits reflect a \$.30 longevity increase.

As part of adopting the FY 20 budget, the Commission hereby approves a \$.30 longevity increase effective the first full pay period of October 2019 for all employees and elected officials hired or in office prior to October 1, 2019 who have at least 12 months of continuous service with the county. Those with less than 12 months shall receive the increase effective the beginning of the first pay period after reaching the 12-month benchmark. Those employees whose pay reaches / has reached the maximum payrate listed within his or her pay grade shall receive the increase in four lump sum compensation distributions in the final pay period of each quarter, as long as they continue employment up to each of these points.

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 and exempt payouts. 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 employee's overtime / exempt payouts within the budgeted amounts.

As part of adopting the FY20 budget, the Commission tasks the HRO with working with department heads to review staffing needs and job descriptions to ensure minimum qualifications accurately represent the needs of each department, and for employees lacking necessary qualifications, the HRO will work with the department head to implement steps to ensure all employees meet their minimum qualifications within a reasonable amount of time.

As part of adopting the FY20 budget, the Commission authorizes the HRO to advertise for a part-time custodian at a pay grade 5 to report to the District 2 Commissioner. The Commission authorizes the HRO to change the title of the current Custodian to Maintenance Worker.

As part of adopting the FY20 budget, the Commission intends to close the Engineer's shop and authorizes the Engineer to seek bids for contract shop / mechanical services during this budget year. As a result of closing the shop, the Commission eliminates the Shop Manager position, and adds an Operator 3 position to offer to the displaced employee. The Commission also eliminates the position of Mechanic and adds an Operator 2 position to offer to the displaced employee. Both employees will be given six months to meet the minimum qualifications for their new positions.

The Cleburne County Commission agrees to authorize the funding of one investigator position for the Sheriff's Department to be funded 50% out of the Sheriff's Drug Fund and 50% from the General Fund during the 2020 budget year. This funding agreement is a one time deviation from the original Resolution 4280-4, and shall be reviewed on an annual basis to determine need and feasibility of continued funding.

The Commission approves the following Fixed Asset purchases:

- Vehicle for the Sheriff Department
- Software for the Probate Office
- 55 ton drop neck lowboy, (3) 10' batwing bush hog

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)

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

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