



**FISCAL YEAR 2023 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 19, 2022

Executive Summary for the Cleburne County FY-23 Budget is as follows:

Total Estimated Revenues & Carryovers (This Year)	\$	16,347,528.30
Total Estimated Expenditures (This Year):	\$	9,449,305.80
Expenditures are allocated towards the following public purposes:		
General Government	\$	1,686,948.65
Public Safety	\$	2,182,429.53
Roads & Bridges	\$	4,420,083.14
Sanitation	\$	155,796.99
Welfare	\$	111,587.27
Culture & Recreation		33,550.00
Education	\$	96,390.00
Retirement of Debt	\$	217,232.50
Emergency Communications District	\$	545,287.72
Estimated Reserve at Years End:	\$	6,898,222.50

REVENUE ANALYSES

Fund 001 General Fund			
Acct #	ACCOUNT NAME	22 EST	23 EST
41110	Property Tax for General Purposes	750,000.00	720,000.00
41200	County Sales & Use Tax	1,000,000.00	1,300,000.00
41201	Simplified Seller's Use Tax	275,000.00	370,000.00
41230	County Beer Tax	30,000.00	25,000.00
41240	County Tobacco Tax	150,000.00	150,000.00
41250	Lodgings Tax	92,000.00	95,000.00
41270	County Table Wine Tax	1,700.00	1,200.00
41700	Fireworks Tax	30,000.00	20,000.00
43800	Manufactured Home Registration, Fines, & Penalties	11,500.00	11,000.00
44112	ABC Store Licenses	150.00	150.00
44113	State Sales Tax on Alcohol	1,500.00	1,500.00
44120	State Beer Tax	120,000.00	113,000.00
44130	Financial Institution Excise Tax	40,000.00	69,000.00
44140	State Sales Tax	3,000.00	3,000.00
44150	Business & Priviledge Tax	25,000.00	26,694.43
44230	State Cost Sharing for Elections	35,000.00	35,000.00
44240	State Cost Sharing for Board of Registrars	34,100.00	34,100.00
44280	State Cost Sharing for Courts	230.00	100.00
44401	Regional Agency Cost Sharing for Section 18 Transportation	69,000.00	33,000.00
44610	State Cost Sharing for EMPG	2,500.00	2,500.00
44630	Click it or Ticket Grant	2,500.00	2,500.00
44640	Federal Cost Sharing for EMPG	37,000.00	37,000.00
44650	ADEM State Environmental Tire Grant	50,000.00	50,000.00
44800	Federal Payments in Lieu of Taxes	175,000.00	184,000.00
45110	Court Fees of the Circuit Clerk	62,000.00	75,000.00
45150	M&S Court Fees	20,000.00	30,000.00
45154	Housing & Maintenance Court Fees	35,000.00	50,000.00
45156	Revenue from Act 99-536 (Jail)	100,000.00	150,000.00
45157	Traffic Fines	90,000.00	160,000.00
45158	Childrens Center Court Fees	2,000.00	1,500.00
45210	Judge of Probte Fees	190,000.00	190,000.00
45212	Probate Court Fees	10,000.00	7,000.00
45213	Children's Center Fee - Probate	3,500.00	2,600.00
45220	Tax Assessor Fees and Commissions	22,000.00	9,800.00
45230	Tax Collector Fees and Commissions	22,000.00	9,800.00
45235	Revenue Commissioner Fees and Commissions	150,000.00	184,300.00
45682	Pay Telephone Commissions	4,000.00	1,500.00
45690	SORNA Fees	1,500.00	1,500.00
45820	Charges for Housing non-County Prisoners	15,000.00	11,000.00
46000	Fines & Forfeits	1,000.00	1,000.00
47100	Interest Earned	10,000.00	10,000.00
47210	Rental of Buildings and Land	24,000.00	24,000.00
47357	SALE OF EQUIPMT, SCRAP, & SURPLUS	2,400.00	2,400.00
47900	Other Miscellaneous Revenues	9,500.00	14,000.00
47956	Section 5311 Fares	1,000.00	1,000.00
47957	Garbage Fee	40,000.00	35,000.00
	TOTAL REVENUES FOR YEAR	3,750,080.00	4,255,144.43

REVENUE ANALYSES

Fund 111 Gasoline Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
44190	State Gasoline Tax	649,000.00	728,000.00
44221	St Cost Sharing for Co Engineer Sal	150,000.00	125,127.24
44530	U.S. Forest Receipts	75,000.00	75,000.00
47100	Interest Earned	750.00	200.00
47250	Rental of Construction Equipment	200,000.00	200,000.00
47351	Sale of Pipe	3,000.00	3,000.00
47900	Other Misc. Revenues	1,500.00	1,500.00
	TOTAL REVENUES FOR YEAR	1,079,250.00	1,132,827.24

Fund 112 Road & Bridge Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
41122	Special Tax for Public Buildings, Bridges and Roads	340,000.00	340,000.00
44150	Business Privilege Tax Distribution	8,000.00	26,000.00
47100	Interest Earned	140.00	225.00
	TOTAL REVENUES FOR YEAR	348,140.00	366,225.00

Fund 113 Public Highway & Traffic Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
43809	Local Use Mtr Vehicle Lic Co	50,000.00	55,000.00
44170	Mtr Veh Lic & Reg Fees State - Hwy & Traffic fund	40,000.00	50,000.00
47100	Interest	-	150.00
	TOTAL REVENUES FOR YEAR	90,000.00	105,150.00

REVENUE ANALYSES

Fund 221 Federal Aid Exchange

Acct #	ACCOUNT NAME	22 EST	23 EST
44198	Federal Aid Exchange	400,000.00	318,000.00
	TOTAL REVENUES FOR YEAR	400,000.00	318,000.00

Fund 220 County Rebuild Alabama Act

Acct #	ACCOUNT NAME	22 EST	23 EST
44198	County Rebuild Alabama Act	617,465.00	690,000.00
	TOTAL REVENUES FOR YEAR	617,465.00	690,000.00

Fund 116 Governmental Capital Improvement Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
44197	Governmental Capital Improvement (Off shore drill monies)	225,000.00	245,000.00
47100	Interest Earned	70.00	100.00
	TOTAL REVENUES FOR YEAR	225,070.00	245,100.00

Fund 117 RRR Gasoline Tax

Acct #	ACCOUNT NAME	22 EST	23 EST
44191	State Additional Excise Tax	375,000.00	420,000.00
44193	Petroleum Products Permit and Inspection Fee	33,000.00	37,000.00
44196	5 Cent Gasoline Tax	215,000.00	208,000.00
47100	Interest Earned	1,000.00	650.00
	TOTAL REVENUES FOR YEAR	624,000.00	665,650.00

Fund 118 Secondary Road Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
44171	Mtr Veh Lic Tax & Reg Fee	100,000.00	145,000.00
44192	Petroleum Permit/Insp Fee	115,000.00	110,000.00
47100	Interest Earned	475.00	400.00
	TOTAL REVENUES FOR YEAR	215,475.00	255,400.00

Fund 119 Revenue Commissioner's Reappraisal Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
41115	General Property Tax / Appraisal Update	267,833.05	286,824.09
47100	Interest Earned	200.00	150.00
	TOTAL REVENUES FOR YEAR	268,033.05	286,974.09

REVENUE ANALYSES

Fund 121 Revenue Commissioner's Operational Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
41115	General Property Tax / Appraisal Update	91,732.71	102,263.46
47100	Interest Earned	90.00	54.52
	TOTAL REVENUES FOR YEAR	91,822.71	102,317.98

Fund 122 Revenue Commissioner's Salary Fund

Acct #	ACCOUNT NAME	22 EST	23 EST
41118	General Property Tax Salary of Rev/Lic Commissioner	91,539.49	91,182.72
47100	Interest Earned	80.00	50.00
	TOTAL REVENUES FOR YEAR	91,619.49	91,232.72

Fund 195 Federal Forest Proceeds

Acct #	ACCOUNT NAME	22 EST	23 EST
44530	National Forest Receipts	75,000.00	75,000.00
	TOTAL REVENUES FOR YEAR	75,000.00	75,000.00

Fund 530 E911

Acct #	ACCOUNT NAME	22 EST	23 EST
44911	Dispatching	119,369.28	118,620.44
45480	Revenue For Enterprise acct, phone charges	322,836.00	286,176.19
	TOTAL REVENUES FOR YEAR	442,205.28	404,796.63

BUDGET ANALYSES

Department: County Administration
 GENERAL FUND 001-51100

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
111	Officials Salary	47,177.46	47,177.46	47,177.46
113	County Employee's Salaries & Wages	127,883.90	126,126.31	126,126.31
121	Retirement Contributions	4,988.66	4,702.26	4,702.26
122	Health Insurance	6,244.56	19,703.76	19,703.76
123	Life Insurance	415.58	415.58	415.58
124	Social Security Tax- Employer's Share	12,663.79	13,217.87	13,217.87
125	Workmen's compensation Insurance	630.16	1,196.41	953.16
126	Unemployment Insurance	148.37	148.37	148.37
127	Flexible Benefits	15,930.00	11,739.96	11,739.96
153	Pest Control	265.20	265.20	265.20
157	Legal- Hour billing	-	1,200.00	1,200.00
160	Printing/Bookbinding	1,000.00	2,200.00	2,200.00
164	Accounting and Auditing Service	40,000.00	10,000.00	10,000.00
167	Contract Services	16,000.00	7,000.00	7,000.00
170	Training/Education Services	2,000.00	2,200.00	2,200.00
171	Organization/Association Membership fees & dues	13,525.00	9,000.00	9,000.00
201	Data Processing Supplies	-	250.00	250.00
207	Safety Supplies	950.00	950.00	950.00
208	Groundskeeping Supplies	250.00	250.00	250.00
211	Office Supplies and Minor Office Equipment	2,500.00	2,500.00	2,500.00
212	Fuel and Lubricants	800.00	950.00	950.00
216	Cleaning/Janitorial Supplies	1,000.00	750.00	750.00
231	Repair/Maint. Bldgs, Land & Improvement	1,500.00	3,000.00	3,000.00
233	Repair/Maint. Office Equip	1,150.00	3,000.00	3,000.00
234	Repair/Maint Mv	250.00	500.00	500.00
235	Repairs & Maintenance of Data Processing Equip	17,000.00	17,000.00	17,000.00
240	Utilities	650.00	900.00	900.00
241	Electricity	8,500.00	8,500.00	8,500.00
243	Water & Sewer Bill	250.00	250.00	250.00
251	Telephone Services	7,650.00	4,000.00	4,000.00
252	Postage & Postal Service	1,280.00	1,280.00	1,280.00
253	Advertising	1,600.00	1,200.00	1,200.00
254	Internet Service	-	3,000.00	3,000.00
255	Cellular Service	5,200.00	5,316.00	5,316.00
258	Mailing Services	5,200.00	1,000.00	1,000.00
262	Mileage for use of Personal Vehicles	1,800.00	1,800.00	1,800.00
264	Lodging & Meals	12,000.00	12,000.00	12,000.00
265	Meeting & Conference Fees	2,500.00	4,000.00	4,000.00
270	Insurance	225.00	225.00	225.00
271	Insurance on Building and their contents	3,000.00	3,750.00	3,750.00
272	MV Insurance	50.00	100.00	100.00
273	Surety Bonds	1,500.00	1,500.00	1,500.00
274	General Liability Insurance	15,000.00	15,000.00	15,000.00
409	Subscriptions	25.00	25.00	25.00
530	Improvements	5,500.00	5,500.00	5,500.00
700	Appropriation	88,950.09	107,950.09	107,950.09
	TOTAL	475,152.77	462,739.27	462,496.02

BUDGET ANALYSES

Department: Judges
GENERAL FUND 001-51210

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
153	Pest Control	400.00	400.00	400.00
171	Membership Dues & Fees	-	-	-
199	Miscellaneous	175.00	175.00	175.00
207	Safety Supplies	-	-	-
241	Electricity	8,000.00	8,000.00	8,000.00
242	Natural Gas	250.00	250.00	250.00
243	Water & Sewer Bill	750.00	750.00	750.00
251	Telephone Services	1,500.00	1,500.00	1,500.00
265	Meeting/ Conference Fees	-	-	-
271	Insurance on Building and their contents	3,300.00	3,300.00	3,300.00
410	Books and Pamphlets	-	-	-
TOTAL		14,375.00	14,375.00	14,375.00

Department: Circuit Clerk
GENERAL FUND 001-51220

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
153	Pest Control	150.00	300.00	300.00
199	Miscellaneous	50.00	50.00	50.00
241	Electricity	2,200.00	2,500.00	2,500.00
242	Natural Gas	75.00	120.00	120.00
243	Water & Sewer Bill	225.00	250.00	250.00
251	Telephone Services	1,850.00	3,100.00	3,100.00
271	Insurance on Building and their contents	900.00	1,200.00	1,200.00
TOTAL		5,450.00	7,520.00	7,520.00

Department: District Attorney/Solicitor
GENERAL FUND 001-51260

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
	DA Employees Salaries & Wages	2,463.60	2,463.60	2,463.60
	Retirement Contributions	114.02	114.02	114.02
	Social Security Tax - Employer	188.47	188.47	188.47
TOTAL		2,766.09	2,766.09	2,766.09

Department: Court Reporter
GENERAL FUND 001-51280

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
102	Court Reporter Salaries & Wages	1,320.00	1,320.00	1,320.00
121	Retirement Contributions	-	58.39	58.39
124	Social Security Tax - Employer	100.98	100.98	100.98
TOTAL		1,420.98	1,479.37	1,479.37

BUDGET ANALYSES

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
111	County Official's Salaries	104,522.76	104,522.76	104,522.76
113	County Employee's Salaries & Wages	136,027.20	145,207.20	145,207.20
121	Retirement Contributions	4,789.72	5,105.12	5,105.12
122	Health Insurance	12,744.00	13,224.00	13,224.00
123	Life Insurance	518.40	518.40	518.40
124	Social Security Tax- Employer's Share	18,402.07	19,104.34	19,104.34
125	Workmen's compensation Insurance	1,297.29	2,442.32	1,945.75
126	Unemployment Insurance	264.00	264.00	264.00
127	Flexible Benefits	25,488.00	19,836.00	19,836.00
153	Pest Control	140.00	140.00	140.00
160	Book Binding	200.00	325.00	325.00
167	Contract Services	2,400.00	1,500.00	1,500.00
170	Training/Educational Service	-	1,100.00	1,100.00
171	Organization/Association Membership fees & du	1,500.00	1,500.00	1,500.00
199	Miscellaneous Service Provided	60.00	225.00	225.00
207	Safety Supplies		100.00	100.00
211	Office Supplies and Minor Office Equipment	3,500.00	4,000.00	4,000.00
216	Cleaning/Janitorial Supplies	50.00	50.00	50.00
231	Repair/Maint - Bldgs, Land & Improvements	-	16,000.00	16,000.00
233	Repair/Maint - Office Equip, Copy Machines	840.00	840.00	840.00
235	Repairs & Maintenance of Data Processing Equip	35,000.00	35,000.00	35,000.00
241	Electricity	2,500.00	2,500.00	2,500.00
242	Natural Gas	80.00	115.00	115.00
243	Water & Sewer Bill	235.00	240.00	240.00
251	Telephone Services	2,400.00	2,400.00	2,400.00
252	Postage & Postal Service	16,400.00	10,000.00	10,000.00
253	Advertising	150.00	150.00	150.00
254	Internet Service	1,100.00	1,100.00	1,100.00
255	Cellular Service	720.00	720.00	720.00
258	Mailing Services	2,500.00	2,500.00	2,500.00
262	Mileage for use of Personal Vehicles	1,000.00	1,500.00	1,500.00
264	Lodging & Meals	2,000.00	2,000.00	2,000.00
265	Meeting & Conference Fees	4,200.00	4,000.00	4,000.00
270	Insurance	200.00	200.00	200.00
271	Insurance on Building and their contents	1,250.00	1,400.00	1,400.00
273	Surety Bonds	400.00	400.00	400.00
274	General Liability Insurance	3,600.00	3,600.00	3,600.00
409	Subscriptions	50.00	50.00	50.00
499	Misc Other Current Exp (<\$5000)	3,500.00	3,500.00	3,500.00
	TOTAL	390,028.44	407,379.14	406,882.57

BUDGET ANALYSES

Department: Elections
GENERAL FUND 001-51910

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	2,000.00	1,400.00	1,400.00
116	Overtime Allowance	1,000.00	600.00	600.00
121	Retirement Contributions	3.00	3.00	3.00
122	Health Insurance	250.00	300.00	300.00
123	Life Insurance	30.00	30.00	30.00
124	Social Security Taxes	1,700.00	600.00	600.00
125	Worker's Compensation	75.00	-	-
126	Unemployment	10.00	10.00	10.00
127	Flexible Benefits	100.00	150.00	150.00
160	Printing/Bookbinding	3,500.00	3,500.00	3,500.00
175	Election Workers	15,000.00	11,000.00	11,000.00
199	Misc. Service Provided by Others	2,000.00	2,000.00	2,000.00
211	Office Supplies & Minor Equipment	800.00	400.00	400.00
212	Fuel and Lubricants	200.00	200.00	200.00
214	Small Tools and Minor Equipment	100.00	100.00	100.00
231	Repair/Maint Bldg, land, impvmt	200.00	200.00	200.00
237	Repair / Maint to vote machines	6,000.00	3,800.00	3,800.00
241	Electricity	400.00	400.00	400.00
243	Water / Sewer	420.00	420.00	420.00
252	Postage	500.00	500.00	500.00
253	Advertising	16,000.00	16,000.00	16,000.00
262	Mileage	300.00	300.00	300.00
271	Insurance	375.00	700.00	700.00
414	Voting Machine Expense	22,000.00	22,000.00	22,000.00
416	Absentee Voting	20,000.00	10,000.00	10,000.00
	TOTAL	92,963.00	74,613.00	74,613.00

Department: Board of Registrars
GENERAL FUND 001-51920

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	36,465.00	36,465.00	36,465.00
124	Social Security	2,789.57	2,789.57	2,789.57
125	Worker's Compensation	69.28	69.28	69.28
153	Pest Control	25.00	25.00	25.00
171	Membership Fees & Dues	150.00	150.00	150.00
199	Miscellaneous	50.00	50.00	50.00
211	Office Supplies & Small Office Equipment	150.00	150.00	150.00
241	Electricity	500.00	500.00	500.00
242	Natural Gas	30.00	30.00	30.00
243	Water & Sewer Bill	50.00	50.00	50.00
251	Telephone	900.00	800.00	800.00
252	Postage and Postal Service	1,500.00	1,500.00	1,500.00
262	Mileage for use of Personal vehicles	300.00	300.00	300.00
264	Lodging & Meals	150.00	150.00	150.00
271	Insurance on Building and their contents	250.00	300.00	300.00
409	Subscriptions	36.00	36.00	36.00
	TOTAL	43,414.85	43,364.85	43,364.85

BUDGET ANALYSES

Department: County Attorney
GENERAL FUND 001-51975

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
154	Legal Services Retainer	9,000.00	9,000.00	9,000.00
157	Legal Services Billable Hours	12,000.00	12,000.00	12,000.00
265	Conference	500.00	500.00	500.00
TOTAL		21,500.00	21,500.00	21,500.00

Department: Maintenance of County Buildings
GENERAL FUND 001-51995

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employee's Salaries & Wages	53,696.88	57,042.48	57,042.48
121	Retirement Contributions	2,112.83	2,245.21	2,245.21
122	Health Insurance	11,469.60	11,901.60	11,901.60
123	Life Insurance	155.52	155.52	155.52
124	Social Security Tax- Employer's Share	4,107.82	4,363.75	4,363.75
125	Workmen's compensation Insurance	1,003.68	1,922.33	1,531.48
126	Unemployment Insurance	95.04	95.04	95.04
153	Pest Control	145.00	150.00	150.00
156	Medical & Dental	25.00	25.00	25.00
160	Printing/Bookbinding	-	250.00	250.00
170	Training / Education	1,000.00	1,000.00	1,000.00
199	Miscellaneous Service Provided by Others	78.36	-	-
203	Uniforms	1,000.00	1,000.00	1,000.00
207	Safety Supplies	1,000.00	1,000.00	1,000.00
		1,300.00		
211	Office Supplies	50.00	50.00	50.00
212	Fuel and oils	2,300.00	2,500.00	2,500.00
214	Small Tools and Minor Equipment	500.00	500.00	500.00
215	Tires & Tubes	400.00	750.00	750.00
216	Cleaning Supplies	3,000.00	4,500.00	4,500.00
217	Vehicle Repairs	150.00	600.00	600.00
225	Lease of Construction Eqpmt	3,000.00	3,500.00	3,500.00
230	Repairs performed by others	-	7,500.00	7,500.00
231	Repair/Maint - Bldgs, Land & Improvements	15,975.00	18,000.00	18,000.00
234	Repair/Maint - Motor Vehicle	500.00	500.00	500.00
235	Repair/Maint - Data processing equip	50.00	50.00	50.00
239	Other Repair/Maint of County Assets	50.00	1,000.00	1,000.00
241	Electricity	3,000.00	3,000.00	3,000.00
255	Cell Phone	1,690.00	1,690.00	1,690.00
267	Work Release Stipend	1,500.00	1,500.00	1,500.00
270	Insurance	63.04	63.04	63.04
271	Insurance - Bldg & Contents	14.53	15.00	15.00
274	General Liability Insurance	1,400.00	1,400.00	1,400.00
499	Misc Bldg / Construction costs	1,500.00	3,500.00	3,500.00
520	Building	24,000.00	4,200.00	4,200.00
530	Improvements other than Bldgs	6,800.00	6,800.00	6,800.00
532		41,800.00	-	-
540	Equip/Furniture Costs	-	13,372.01	13,372.01
TOTAL		184,932.30	156,140.98	155,750.13

BUDGET ANALYSES

Department: Sheriff's Office
 GENERAL FUND 001-52100

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
111	County Officials Salaries	66,439.68	66,439.68	66,439.68
113	County Employees Salaries & Wages	453,471.60	515,324.40	515,324.40
116	Overtime Allowance	35,000.00	40,000.00	40,000.00
119	Salaries Paid to Supernumerary	8,750.04	8,750.04	8,750.04
121	Retirement Contributions	17,915.59	19,395.72	19,395.72
122	Health Insurance	84,672.00	92,568.00	92,568.00
123	Life Insurance	1,296.00	1,296.00	1,296.00
124	Social Security Tax - Employer	39,773.22	44,504.95	44,504.95
125	Workmen's Comp	4,062.07	5,062.07	14,401.01
126	Unemployment Insurance	765.60	686.40	686.40
127	Flexible Benefits	6,048.00	6,612.00	6,612.00
156	Medical & Dental Svc for Co Employees	150.00	400.00	400.00
160	Printing/Bookbinding	200.00	200.00	200.00
161	Wrecker Service	-	200.00	200.00
163	Data Processing Services	1,300.00	1,300.00	1,300.00
170	Training/Educational Services	3,500.00	3,500.00	3,500.00
171	Organization/Association Membership Fees	3,500.00	3,500.00	3,500.00
199	Misc. Services Provided by Others	150.00	150.00	150.00
203	Uniforms & Footwear	3,500.00	3,500.00	3,500.00
205	Film & Other Photography Supplies	500.00	500.00	500.00
207	Safety Supplies	100.00	100.00	100.00
211	Office Supplies	3,500.00	3,500.00	3,500.00
212	Fuels & Lubricants	50,000.00	50,000.00	50,000.00
215	Tires & Tubes	6,000.00	6,000.00	6,000.00
222	Operating Leases - Data	2,160.00	2,160.00	2,160.00
223	Operating Leases - Copy Machine	-	500.00	500.00
233	Repair/Maint - Office Eqpmt, Copy Machine	1,800.00	1,800.00	1,800.00
234	Repair/Maint - Motor Vehicle	30,000.00	35,000.00	35,000.00
235	Repair/Maint - Data Process Eqpmt	15,000.00	15,000.00	15,000.00
236	Repair/Maint. - Communication Equip	300.00	300.00	300.00
251	Telephone Services	10,000.00	10,000.00	10,000.00
252	Postage & Postal Service	500.00	500.00	500.00
254	Internet Services	5,000.00	5,000.00	5,000.00
258	Mailing Services	100.00	100.00	100.00
264	Lodging & Meals	500.00	500.00	500.00
265	Meeting & Conference Fees	500.00	500.00	500.00
270	Insurance	300.00	300.00	300.00
272	Insurance - Motor Vehicles	4,000.00	5,000.00	5,000.00
273	Surety Bonds	300.00	300.00	300.00
274	General Liability Insurance	20,000.00	21,000.00	21,000.00
278	Deductibles Paid on Insurance Claims	1,000.00	1,000.00	1,000.00
407	Motor Vehicle License Plates	100.00	100.00	100.00
550	Motor Vehicles	39,000.00	40,000.00	-
	TOTAL	921,153.80	1,012,549.26	981,888.20

BUDGET ANALYSES

Department: Jail
GENERAL FUND 001-52200

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
112	Exempt Employee Pay Out	-		
113	County Employees Salaries & Wages	418,689.60	479,264.40	479,264.40
116	Overtime Allowance	44,000.00	48,000.00	48,000.00
121	Retirement Contributions	13,305.57	15,304.13	15,304.13
122	Health Insurance	84,672.00	79,344.00	79,344.00
123	Life Insurance	1,382.40	1,296.00	1,296.00
124	Social Security Tax - Employer	32,029.75	36,590.75	36,590.75
125	Workmen's Comp	3,914.75	4,914.75	12,218.83
126	Unemployment Insurance	844.80	844.80	844.80
127	Flexible Benefits	12,096.00	19,836.00	19,836.00
153	Pest Control Service	1,020.00	1,020.00	1,020.00
155	Contract Medical Services	102,252.00	109,409.64	109,409.64
156	Medical & Dental Services for Employees	850.00	850.00	850.00
158	Medical & Dental Services for Prisoners	10,000.00	10,000.00	10,000.00
163	Data Processing Services	100.00	100.00	100.00
170	Training/Educational Service	5,500.00	5,500.00	5,500.00
199	Miscellaneous	3,000.00	3,000.00	3,000.00
203	Uniforms	5,000.00	5,000.00	5,000.00
207	Safety Supplies	2,000.00	2,000.00	2,000.00
208	Ground keeping Supplies	750.00	750.00	750.00
211	Office Supplies	750.00	2,000.00	2,000.00
214	Small Tools & Minor Equipment	750.00	750.00	750.00
216	Cleaning & Janitorial Supplies	17,000.00	17,000.00	17,000.00
218	Food/Food Serving Supplies	250.00	250.00	250.00
222	Operating Leases - Data Processing Equip/Softw	-	2,367.00	2,367.00
231	Repairs & Maintenance of Buildings	18,000.00	20,000.00	20,000.00
234	Repair & Maintenance - MV	500.00	500.00	500.00
235	Repairs & Maintenance of Data Processing Equ.	4,000.00	4,000.00	4,000.00
236	Repairs & Maintenance of Communications Eq.	250.00	1,600.00	1,600.00
240	Utilities	3,000.00	3,000.00	3,000.00
241	Electricity	51,000.00	51,000.00	51,000.00
242	Natural Gas	19,500.00	19,500.00	19,500.00
243	Water & Sewage	18,500.00	18,500.00	18,500.00
250	Communications Services		600.00	600.00
251	Telephone Service	350.00	350.00	350.00
252	Postage & Postal Services	100.00	100.00	100.00
253	Advertising	250.00	250.00	250.00
254	Internet Services		750.00	750.00
264	Lodging and Meals	2,500.00	2,500.00	2,500.00
270	INSURANCE	500.00	500.00	500.00
271	Building Insurance	7,000.00	9,000.00	9,000.00
274	General Liability Insurance	16,681.00	16,681.00	16,681.00
403	Housing & Feeding Prisoners	15,000.00	15,000.00	15,000.00
499	Misc Other Current Exp <\$5000	-	1,500.00	1,500.00
520	Building Improvements	15,000.00	15,000.00	15,000.00
	TOTAL	932,287.87	1,025,722.47	1,033,026.55

BUDGET ANALYSES

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	55,261.15	57,170.59	57,170.59
121	Retirement Contributions	2,693.28	2,786.34	2,786.34
122	Health Insurance	5,925.96	6,149.16	6,149.16
123	Life Insurance	80.35	80.35	80.35
124	Social Security Tax - Employer	4,310.37	4,459.31	4,459.31
125	Workmen's Comp	594.44	1,229.95	979.88
126	Unemployment Insurance	49.10	49.10	49.10
153	Pest Control Service	150.00	150.00	150.00
156	Medical & Dental	1,200.00	1,200.00	1,200.00
157	Legal - Hourly billing	500.00	500.00	500.00
167	Contract Services	300.00	300.00	300.00
170	Training & Education	1,000.00	2,000.00	2,000.00
171	Membership Fees & Dues	100.00	150.00	150.00
198	Bank Servic Charges	75.00	75.00	75.00
207	Safety Supplies	5,000.00	5,500.00	5,500.00
208	Groundskeeping Supplies	225.00	225.00	225.00
211	Office Supplies/Minor Office	500.00	500.00	500.00
214	Small Tools & Minor Equipment	-	250.00	250.00
216	Cleaning/Janitorial Supplies	700.00	700.00	700.00
217	Vehicle Repairs and Maintenance Supplies	300.00	300.00	300.00
222	Operating Lease - Data Processing	3,352.00	4,300.00	4,300.00
231	Repair/Maint. Bldgs & Land	8,500.00	3,500.00	3,500.00
233	Repairs & Maintenance - Office Equip, Copy Mac	150.00	1,500.00	1,500.00
234	Repair & Maintenance - Vehicle	250.00	250.00	250.00
235	Repairs & Maintenance of Data Processing Equip	6,500.00	1,000.00	1,000.00
240	Utilities	360.00	600.00	600.00
241	Electricity	4,800.00	5,000.00	5,000.00
243	Water & Sewage	300.00	300.00	300.00
251	Telephone Services	4,000.00	2,000.00	2,000.00
252	Postage & Postal Service	50.00	50.00	50.00
253	Advertising	500.00	500.00	500.00
254	Internet Services	-	3,000.00	3,000.00
255	Cellular Service	720.00	1,300.00	1,300.00
264	Lodging & Meals	1,900.00	1,900.00	1,900.00
265	Meeting & Conference Fees	665.00	650.00	650.00
270	Insurance	250.00	250.00	250.00
271	Insurance on Buildings	1,550.00	2,300.00	2,300.00
273	Surety Bonds	100.00	100.00	100.00
274	General Liability Insurance	1,000.00	1,000.00	1,000.00
407	Motor Vehicle License Plates	25.00	25.00	25.00
409	Subscriptions	200.00	200.00	200.00
499	Misc Other Exp <\$5000	4,000.00	-	-
	TOTAL	118,136.65	113,499.80	113,249.73

BUDGET ANALYSES

Department: Coroner's Office
GENERAL FUND 001-52400

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
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	100.00	100.00	100.00
171	Membership Fees & Dues	100.00	100.00	100.00
199	Miscellaneous	3,000.00	3,000.00	3,000.00
203	Uniforms and Footwear	250.00	250.00	250.00
207	Safety Supplies	320.00	320.00	320.00
212	Fuels & Lubricants	1,250.00	1,250.00	1,250.00
234	Repair/Maint - Motor Vehicle	700.00	700.00	700.00
252	Postage	100.00	100.00	100.00
255	Cellular Service	720.00	720.00	720.00
264	Lodging & Meals	1,000.00	1,000.00	1,000.00
265	Meetings/Conference Fees	125.00	125.00	125.00
273	Surety Bonds	525.00	525.00	525.00
274	General Liability Insurance	1,400.00	1,400.00	1,400.00
499	Miscellaneous Expense. Less than \$5000	2,950.00	2,950.00	2,950.00
	TOTAL	25,458.00	25,458.00	25,458.00

Department: Juvenile Probation Officer
GENERAL FUND 001-52500

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
251	Telephone	400.00	400.00	400.00
274	General Liability	500.00	500.00	500.00
404	Housing and Maintenance of Juveniles	4,000.00	4,000.00	4,000.00
471	Juvenile Services	300.00	300.00	300.00
	TOTAL	5,200.00	5,200.00	5,200.00

Department: Transportation Section 5311
GENERAL FUND 001-56201

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employee's Salaries & Wages	42,306.00	46,952.16	46,952.16
121	Retirement Contributions	1,473.41	1,566.04	1,566.04
122	Health Insurance	6,372.00	6,612.00	6,612.00
123	Life Insurance	86.40	86.40	86.40
124	Social Security Tax- Employer's Share	3,236.41	3,591.84	3,591.84
125	Workmen's compensation Insurance	1,984.51	2,230.23	1,776.78
126	Unemployment Insurance	105.60	105.60	105.60
167	Contract Services	1,800.00	1,800.00	1,800.00
212	Fuel and oils	4,000.00	4,000.00	4,000.00
234	Vehicle Repairs and Maintenance	500.00	500.00	500.00
255	Cellular Service	1,800.00	1,800.00	1,800.00
270	Insurance	50.00	50.00	50.00
271	Insurance - building and contents	50.00	50.00	50.00
272	Insurance - Motor Vehicles	700.00	700.00	700.00
274	General Liability Insurance	1,400.00	1,400.00	1,400.00
700	Appropriation	5,429.67	33,843.00	33,843.00
	TOTAL	71,294.00	105,287.27	104,833.82

BUDGET ANALYSES

Department: Soil Conservation
TOBACCO TAX FUND 001-51945

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
700	Appropriation	2,000.00	2,000.00	2,000.00
	TOTAL	2,000.00	2,000.00	2,000.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
700	Appropriation	27,000.00	27,000.00	27,000.00
	TOTAL	27,000.00	27,000.00	27,000.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
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
	TOTAL	6,300.00	6,300.00	6,300.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	Employee Wages	67,278.94	56,161.20	56,161.20
121	Retirement	346.82	1,331.02	1,331.02
122	Health Insurance	6,048.00	13,224.00	13,224.00
123	Life Insurance	86.40	172.80	172.80
124	Social Security	2,018.34	4,296.33	4,296.33
125	Workman's Comp	270.42	1,796.04	1,430.87
126	Unemployment	52.80	105.60	105.60
160	Printing	1,000.00	1,000.00	1,000.00
203	Uniforms & Footwear	300.00	300.00	300.00
199	Misc Services Provided	10,000.00	10,000.00	10,000.00
207	Safety supplies	100.00	100.00	100.00
211	Office Supplies	300.00	300.00	300.00
212	Fuels & Lubricants	2,500.00	2,500.00	2,500.00
231	Building / Land Repairs	50.00	50.00	50.00
234	Repair/Maint - Motor Vehicle	200.00	200.00	200.00
240	Utilities (dumpsters)	28,000.00	28,000.00	28,000.00
241	Electricity	2,000.00	2,000.00	2,000.00
242	Natural Gas	360.00	360.00	360.00
243	Water / Sewer	480.00	480.00	480.00
251	Telephone	420.00	420.00	420.00
252	Postage	2,000.00	2,000.00	2,000.00
253	Advertising	350.00	350.00	350.00
255	Cellular Service	1,200.00	1,200.00	1,200.00
267	Work Release	700.00	700.00	700.00
270	Insurance	50.00	50.00	50.00
271	Insurance - Property	300.00	300.00	300.00
272	Insurance - Motor Vehicles	165.00	350.00	350.00
273	Surety Bond	50.00	50.00	50.00
274	General Liability Insurance	900.00	1,000.00	1,000.00
	TOTAL	127,526.72	128,796.99	128,431.82

BUDGET ANALYSES

Department: Libraries
 LODGINGS TAX FUND 001-57100

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
271	Insurance on Buildings			
271	Insurance on Buildings	600.00	750.00	750.00
700	Appropriation (Lucille Morgan)	30,000.00	32,000.00	32,000.00
700	Appropriation (Cheaha Regional)	800.00	800.00	800.00
	TOTAL	31,400.00	33,550.00	33,550.00

Department: Extension Service
 LODGINGS TAX FUND 001-58200

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
153	Pest Control Services	540.00	540.00	540.00
216	Cleaning and Janitorial Supplies	250.00	250.00	250.00
231	Repair/Maint. Bldgs	1,200.00	1,200.00	1,200.00
241	Electricity	6,500.00	8,000.00	8,000.00
243	Water & Sewer	450.00	450.00	450.00
271	Insurance - Bldgs & Contents	675.00	950.00	950.00
700	Appropriation	10,000.00	10,000.00	10,000.00
	TOTAL	19,615.00	21,390.00	21,390.00

Department: County Administration
 GASOLINE FUNDS 111-53100

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
111	Officials Salary	47,144.46	47,177.46	47,177.46
113	County Employee's Salaries & Wages	30,916.20	32,754.04	32,754.04
121	Retirement Contributions	2,773.24	4,195.64	4,195.64
122	Health Insurance	5,288.76	5,487.96	5,487.96
123	Life Insurance	252.29	252.29	252.29
124	Social Security Tax- Employer's Share	5,974.17	6,114.76	6,114.76
125	Workmen's compensation Insurance	522.46	1,047.85	834.80
126	Unemployment Insurance	48.58	48.58	48.58
127	Flexible Benefits	9,558.00	13,819.08	13,819.08
	TOTAL	102,478.16	110,897.66	110,684.61

BUDGET ANALYSES

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	728,354.10	846,519.30	775,976.10
116	Overtime Allowance	4,000.00	4,000.00	4,000.00
121	Retirement Contribution	23,132.32	25,614.64	23,942.77
122	Health Insurance	146,556.00	158,688.00	158,688.00
123	Life Insurance	2,246.40	2,073.60	2,073.60
124	Social Security Tax - Employer	58,660.79	68,583.73	63,187.17
125	Workmen's Comp	17,366.28	39,126.21	32,072.06
126	Unemployment Insurance	1,372.80	1,320.00	1,214.40
153	Pest Control Services	360.00	360.00	360.00
156	Medical and Dental services for County employe	500.00	500.00	500.00
157	Legal Service - Hourly	-	1,000.00	1,000.00
160	Printing/Bookbinding	-	200.00	200.00
161	Wrecker/Towing Services	500.00	500.00	500.00
163	Data Processing Services	15,000.00	15,000.00	15,000.00
170	Training/Educational Services	500.00	500.00	500.00
171	Membership Fees & Dues	1,000.00	1,300.00	1,300.00
199	Miscellaneous Services Provided	10,000.00	20,000.00	20,000.00
202	Road Signs & Other Road Markers	5,000.00	10,000.00	10,000.00
203	Uniforms	5,000.00	6,500.00	6,500.00
207	Safety Supplies	1,500.00	1,500.00	1,500.00
211	Office Supplies	2,500.00	2,500.00	2,500.00
212	Fuels & Lubricants	75,000.00	100,000.00	100,000.00
213	Road Construction and Maintenance	70,000.00	100,000.00	100,000.00
214	Small Tools & Minor Equipment	20,000.00	5,000.00	5,000.00
215	Tires & Tubes	15,000.00	15,000.00	15,000.00
216	Cleaning & Janitorial Supplies	1,000.00	1,000.00	1,000.00
217	Vehicle Repair & Maintenance	10,000.00	10,000.00	10,000.00
220	Operating Leases/Rentals	-	5,000.00	5,000.00
231	Repairs & Maintenance of Buildings	5,000.00	5,000.00	5,000.00
232	Repairs & Maintenance of Construction Equipme	40,000.00	40,000.00	40,000.00
233	Repairs & Maintenance of Office Equipment	500.00	500.00	500.00
234	Repair/Maint. Motor Vehicles	10,000.00	10,000.00	10,000.00
235	Repair/Maint. Data Processing Equip	2,000.00	1,000.00	1,000.00
236	Repairs & Maintenance of Communications Eq.	500.00	500.00	500.00
238	Contractual Road & Bridge Repairs	40,000.00	50,000.00	50,000.00
241	Electricity	12,000.00	12,000.00	12,000.00
242	Natural Gas	4,500.00	4,500.00	4,500.00
243	Water & Sewage	4,500.00	12,000.00	12,000.00
251	Telephone Services	3,000.00	3,000.00	3,000.00
252	Postage & Postal Services	200.00	200.00	200.00
253	Advertising	3,500.00	3,500.00	3,500.00
254	Internet Services	1,200.00	1,200.00	1,200.00
255	Cell Phone	4,000.00	5,000.00	5,000.00
260	Travel	-	500.00	500.00
262	Mileage for Use of Personal Vehicle	-	500.00	500.00
264	Lodging & Meals	2,000.00	2,000.00	2,000.00
265	Meeting & Conference Fees	1,000.00	1,000.00	1,000.00
270	Insurance	9,500.00	6,000.00	6,000.00
271	Insurance on Buildings	3,500.00	6,000.00	6,000.00
272	Insurance on Motor Vehicles	8,000.00	8,000.00	8,000.00
273	Surety Bonds	300.00	300.00	300.00
274	General Liability Insurance	14,000.00	14,000.00	14,000.00
407	Vehicles License Plates	30.00	50.00	50.00
409	Subscriptions	50.00	50.00	50.00
410	Books & Pamphlets	-	100.00	100.00
499	Miscellaneous Expense. Less than \$5000	-	10,000.00	10,000.00
	TOTAL	1,383,828.69	1,638,685.48	1,553,914.10

BUDGET ANALYSES

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

Line	Description	RECOMMENDED	REQUESTED FY23	RECOMMENDED FY23
560	Construction Equipment	170,000.00	170,000.00	170,000.00
	TOTAL	-	170,000.00	170,000.00

Department: County Administration
GOVERNMENTAL CAPITAL IMPROVEMENT FUND 116-59100

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
623	Fiscal Agents & Bank Fees	2,500.00	2,500.00	2,500.00
	TOTAL	2,500.00	2,500.00	2,500.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employee's Salaries & Wages	50,000.00	50,000.00	50,000.00
169	Vegetation Mgmt	230,000.00	230,000.00	230,000.00
202	Road Signs & Other Marking Supplies	7,500.00	7,500.00	7,500.00
204	Road Construction / Cold Mix	35,000.00	35,000.00	35,000.00
213	Road Construction and Maintenance	100,000.00	100,000.00	100,000.00
225	Leases of Construction Equipment	250,000.00	50,000.00	50,000.00
238	Contractual Road & Bridge Repairs	100,000.00	150,000.00	150,000.00
523	Architects and Engineers	150,000.00	100,000.00	100,000.00
	TOTAL	922,500.00	722,500.00	722,500.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
238	Contractual Road & Bridge Repairs	356,000.00	256,000.00	256,000.00
	TOTAL	356,000.00	256,000.00	256,000.00

BUDGET ANALYSES

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	118,326.00	125,340.30	125,340.30
121	Retirement Contribution	4,062.92	4,332.04	4,332.04
122	Health Insurance	19,116.00	19,596.00	19,596.00
123	Life Insurance	280.80	324.00	324.00
124	Social Security Tax - Employer	9,051.94	9,588.53	9,588.53
125	Workmen's Comp	192.82	204.23	162.71
126	Unemployment Insurance	198.00	198.00	198.00
127	Flexible Benefits	1,593.00	1,653.00	1,653.00
154	Legal Service	2,500.00	2,500.00	2,500.00
160	Printing & Bookbinding	1,200.00	1,200.00	1,200.00
163	Data Processing Supplies		1,000.00	1,000.00
170	Training/Educational Services	350.00	2,200.00	2,200.00
171	Membership Fees	1,400.00	1,500.00	1,500.00
179	Aerial Photography	46,080.96	-	-
211	Office Supplies	500.00	1,500.00	1,500.00
217	Vehicle Repair & Maintenance Supplies	-	1,200.00	1,200.00
215	Tires and Tubes		800.00	800.00
219	Other Misc Supplies	1,000.00	1,000.00	1,000.00
234	Vehicle Repair & Maintenance	500.00	1,000.00	1,000.00
235	Repairs & Maintenance of Data Equipment	80,015.40	83,674.35	83,674.35
252	Postage & Postal Services	4,000.00	5,000.00	5,000.00
262	Mileage for Use of Personal Vehicle	750.00	750.00	750.00
264	Lodging & Meals	2,500.00	3,500.00	3,500.00
265	Meeting & Conference Fees	1,000.00	1,500.00	1,500.00
266	Gasoline for County Vehicle	1,000.00	3,000.00	3,000.00
272	Insurance for County Vehicle	250.00	500.00	500.00
273	Surety Bonds	750.00	1,000.00	1,000.00
407	Motor Vehicles License		100.00	100.00
409	Subscriptions	100.00	500.00	500.00
541	Office Equipment and Furniture	-	5,000.00	5,000.00
	TOTAL	296,717.84	279,660.45	279,618.93

BUDGET ANALYSES

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	36,736.20	42,628.70	42,628.70
121	Retirement Contribution	1,490.54	1,664.06	1,664.06
122	Health Insurance	-	1,256.28	1,256.28
123	Life Insurance	85.54	128.74	128.74
124	Social Security Tax - Employer	2,810.32	3,261.09	3,261.09
125	Workmen's Comp	150.18	165.24	131.64
126	Unemployment	78.68	78.68	78.68
127	Flexible Benefits	4,779.00	5,289.60	5,289.60
153	Pest Control Services	150.00	150.00	150.00
167	Contract Services	3,500.00	3,500.00	3,500.00
170	Training / Educational Services	750.00	1,500.00	1,500.00
198	Bank Service Charges	150.00	150.00	150.00
199	Miscellaneous Services Provided	200.00	750.00	750.00
211	Office Supplies	2,000.00	2,000.00	2,000.00
216	Cleaning supplies	50.00	150.00	150.00
223	Operating Lease Copy Machine	500.00	750.00	750.00
233	Repairs & Maintenance of Office Equipment	750.00	1,000.00	1,000.00
235	Repairs & Maintenance of Data Equipment	20,508.00	20,634.00	20,634.00
241	Electricity	3,500.00	4,500.00	4,500.00
242	Natural Gas	100.00	250.00	250.00
243	Water & Sewage	200.00	350.00	350.00
251	Telephone Services	2,200.00	2,900.00	2,900.00
252	Postage & Postal Services	3,500.00	4,500.00	4,500.00
253	Advertising	250.00	250.00	250.00
254	Internet Services	2,000.00	750.00	750.00
255	Cellular Service	500.00	750.00	750.00
261	Per Diem	500.00	750.00	750.00
262	Mileage	250.00	500.00	500.00
264	Lodging and Meals	1,750.00	2,200.00	2,200.00
265	Meeting/Conference Fees	1,000.00	1,250.00	1,250.00
271	Insurance on Buildings	1,200.00	1,400.00	1,400.00
274	General Liability Insurance	10,000.00	12,000.00	12,000.00
410	Books and Pamphlets	125.00	200.00	200.00
499	Misc other current	500.00	500.00	500.00
	TOTAL	102,263.46	118,106.39	118,072.79

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

Line	Description	Approved FY22	REQUESTED FY21	Approved FY23
111	County Officials Salaries	75,466.92	75,466.92	75,466.92
121	Retirement	5,773.22	5,773.22	5,773.22
122	Health Insurance	6,372.00	6,612.00	6,612.00
123	Life Insurance	86.40	86.40	86.40
124	Social Security Tax - Employer	5,773.22	5,773.22	5,773.22
125	Worker's Comp	1,592.35	1,592.35	1,592.35
	TOTAL	95,064.11	95,304.11	95,304.11

Department: Board of Education
 Federal Forest 195-58100

Line	Description	Approved FY22	REQUESTED FY21	Approved FY23
700	Appropriation	75,000.00	75,000.00	75,000.00
	TOTAL	75,000.00	75,000.00	75,000.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
238	Contractual Repairs	1,122,000.00	1,122,000.00	1,122,000.00
	TOTAL	1,122,000.00	1,122,000.00	1,122,000.00

BUDGET ANALYSES

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
238	Contractual Repairs	400,000.00	400,000.00	400,000.00
	TOTAL	400,000.00	400,000.00	400,000.00

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

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
621	Repayment of Gen Long Term Debt Principle	200,000.00	200,000.00	200,000.00
622	Repayment of Gen Long Term Debt Interest	18,732.50	14,732.50	14,732.50
	TOTAL	218,732.50	214,732.50	214,732.50

BUDGET ANALYSES

Department: E911
 E911 Department 530-59000

Line	Description	Approved FY22	REQUESTED FY23	Approved FY23
113	County Employees Salaries & Wages	313,848.40	309,629.50	309,629.50
116	Overtime	22,500.00	25,000.00	25,000.00
121	Retirement Contribution	7,672.89	9,072.22	9,072.22
122	Health Insurance	52,696.44	54,681.24	54,681.24
123	Life Insurance	803.52	803.52	803.52
124	Social Security Tax - Employer	24,402.87	26,626.96	26,626.96
125	Workmen's Comp	812.46	1,745.64	1,390.72
126	Unemployment	596.69	596.64	596.64
127	Flexible Benefits	6,372.00	6,612.00	6,612.00
153	Pest Control Services	150.00	150.00	150.00
156	Medical & Dental	500.00	500.00	500.00
157	Legal Service	1,500.00	1,500.00	1,500.00
160	Printing & Bookbinding	100.00	100.00	100.00
167	Contract Services	600.00	600.00	600.00
170	Training / Educational Services	2,000.00	2,000.00	2,000.00
171	Organization/Association Membership Fees	250.00	250.00	250.00
198	Bank Service Charges	80.00	80.00	80.00
207	Safety supplies	1,000.00	1,000.00	1,000.00
208	Groundkeeping	300.00	300.00	300.00
211	Office Supplies	3,000.00	3,000.00	3,000.00
212	Fuel and Lubricants	1,500.00	1,500.00	1,500.00
214	Small Tools	100.00	100.00	100.00
216	Cleaning supplies	800.00	800.00	800.00
217	Vehicle repairs / maintenance	200.00	200.00	200.00
222	Operating Leases - Date Process	7,200.00	7,200.00	7,200.00
231	Repair and Maintenance of Buildings	1,200.00	1,200.00	1,200.00
233	Repairs & Maintenance of Office Equipment	600.00	600.00	600.00
234	Repair/Maint Motor Vehicle	1,000.00	1,000.00	1,000.00
235	Repairs & Maintenance of Data Equipment	14,500.00	14,500.00	14,500.00
236	Repairs & Maintenance of Communications Equip	20,000.00	20,000.00	20,000.00
240	Utilities	500.00	500.00	500.00
241	Electricity	5,750.00	6,750.00	6,750.00
243	Water & Sewage	300.00	200.00	200.00
251	Telephone Services	35,500.00	30,000.00	30,000.00
252	Postage & Postal Services	250.00	150.00	150.00
253	Advertising	250.00	150.00	150.00
254	Internet Services	-	3,000.00	3,000.00
255	Cellular Service	720.00	780.00	780.00
262	Mileage	250.00	250.00	250.00
264	Lodging and Meals	2,000.00	2,000.00	2,000.00
265	Meeting/Conference Fees	750.00	550.00	550.00
270	Insurance	450.00	250.00	250.00
271	Insurance on Buildings	2,050.00	2,600.00	2,600.00
273	Surety Bonds	260.00	260.00	260.00
274	General Liability Insurance	6,000.00	6,500.00	6,500.00
409	Subscriptions	50.00		
	TOTAL	541,365.27	545,287.72	544,932.80

001 General Fund

Anticipated Carryover	4,270,339.78
Anticipated Revenues	4,060,094.43
Anticipated Transfers In (PBRB)	183,112.50
Anticipated Transfers in (TTF)	75,000.00
Anticipated Transfers In (Lodging)	38,529.55
Anticipated Transfers In (FF)	27,000.00
Anticipated Transfers In (HWY)	0.00
Budgeted Expenses	3,583,226.00
County Administration	462,496.02
DJ, CC, DA, CR, JPO	31,340.46
Probate Judge	406,882.57
Elections	74,613.00
Environmental	128,431.82
Board of Registrars	43,364.85
County Attorney	21,500.00
Maintenance	156,140.98
Sheriff Department General Fund	981,888.20
Jail	1,033,026.55
EMA	113,249.73
Coroner	25,458.00
Transportation Department	104,833.82
**** retirement increase	0.00
Budgeted Transfers Out (HWY&TRAF)	70,000.00
Budgeted Transfers Out (LAF)	276,689.51
Budgeted Transfers Out (GAF)	80,000.00
FY Surplus or Deficit	373,820.97
Expected Closeout	4,644,160.74

001-TT Tobacco Tax

Anticipated Carryover	128,642.77
Anticipated Revenues	100,050.00
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)	50,000.00
<u>FY Surplus or Deficit</u>	<u>-10,250.00</u>
Expected Closeout	118,392.77

001-LT Lodgings Tax

Anticipated Carryover	0.00
Anticipated Revenues	95,000.00
Budgeted Expenses	54,940.00
Library Fund	33,550.00
Extension Office	21,390.00
<u>Budgeted Transfers Out (GF)</u>	<u>38,529.55</u>
<u>FY Surplus or Deficit</u>	<u>1,530.45</u>
Expected Closeout	1,530.45

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
<u>Budgeted Expenses</u>	<u>509,929.08</u>
<u>FY Surplus or Deficit</u>	<u>0.00</u>
Expected Closeout	0.00

111 Gasoline Fund

Anticipated Carryover	75,439.15
Anticipated Revenues	1,132,827.24
Anticipated Transfers In (Rd&Bridge)	183,112.50
Anticipated Transfers In (GF)	80,000.00
Budgeted Expenses	1,664,598.71
Administrative Services	110,897.66
Engineer's Office	1,638,685.48
Budgeted Transfers Out (LAF)	149,486.05
FY Surplus or Deficit	-418,145.02
Expected Closeout	-342,705.87

112 Public Buildings, Roads & Bridges Fund

Anticipated Carryover	0.00
Anticipated Revenues	366,225.00
Budgeted Transfers Out (GF)	183,112.50
Budgeted Transfers Out (Gasoline)	183,112.50
FY Surplus or Deficit	0.00
Expected Closeout	0.00

113 Public Highway & Traffic Fund

Anticipated Carryover	0.00
Anticipated Revenues	105,150.00
Anticipated Transfers in (GEN)	70,000.00
Budgeted Expenses	170,000.00
Budgeted Transfers Out	0.00
FY Surplus or Deficit	5,150.00
Expected Closeout	5,150.00

116 Governmental Capital Improvement Fund

Anticipated Carryover	105,415.26
Anticipated Revenues	245,100.00
Budgeted Expenses	2,500.00
Budgeted Transfers Out (2014 DS)	214,982.56
FY Surplus or Deficit	27,617.44
Expected Closeout	133,032.70

117 RRR Gasoline Tax Fund

Anticipated Carryover	790,792.11
Anticipated Revenues	665,650.00
Budgeted Expenses	722,500.00
<u>FY Surplus or Deficit</u>	<u>-56,850.00</u>
Expected Closeout	733,942.11

118 Secondary Road Fund

Anticipated Carryover	208,972.20
Anticipated Revenues	255,400.00
Budgeted Expenses	256,000.00
<u>FY Surplus or Deficit</u>	<u>-600.00</u>
Expected Closeout	208,372.20

119 121 122 Revenue Commissioner Funds

Anticipated Carryover	38,500.08
Anticipated Revenues	485,742.42
Budgeted Expenses	492,995.83
Reappraisal	279,618.93
Operations	118,072.79
Salary	95,304.11
Budgeted Transfers Out (LAF)	31,246.67
<u>FY Surplus or Deficit</u>	<u>-38,500.08</u>
Expected Closeout	0.00

195 - Federal Forest

Anticipated Carryover	42,491.14
Anticipated Revenues	75,000.00
Budgeted Expenses	75,000.00
Transfer to General Fund	27,000.00
<u>FY Surplus or Deficit</u>	<u>-27,000.00</u>
Expected Closeout	15,491.14

220 County Rebuild Alabama Act

Anticipated Carryover	659,700.65
Anticipated Revenues	690,000.00
Budgeted Expenses	1,122,000.00
FY Surplus or Deficit	-432,000.00
Expected Closeout	227,700.65

220 Federal Aid Exchange Fund

Anticipated Carryover	400,736.80
Anticipated Revenues	318,000.00
Budgeted Expenses	400,000.00
Budgeted Transfers Out	0.00
FY Surplus or Deficit	-82,000.00
Expected Closeout	318,736.80

530 - E911

Anticipated Carryover	555,809.46
Anticipated Revenues	404,796.63
Budgeted Expenses	544,932.80
Budgeted Transfers Out (LAF)	52,506.85
FY Surplus or Deficit	-192,643.02
Expected Closeout	363,166.44

2014 G/O Warrants Debt Service Fund

Anticipated Carryover	71,653.19
Anticipated Transfers In (CIF)	214,982.56
Budgeted Expenses	214,732.50
FY Surplus or Deficit	250.06
Expected Closeout	71,903.25

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.

Upon passing the FY23 Budget, the Commission agrees to include the Work Release Correctional Officer's salary in the General Fund for the entire FY23 Budget year as a temporary status and reevaluate for FY24.

For the FY23 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 FY23. The following travel and training is permitted for FY23:

- 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.