

LIMESTONE COUNTY COMMISSION
LIMESTONE COUNTY, ALABAMA



ANNUAL BUDGET
FISCAL YEAR 2024-2025

LIMESTONE COUNTY COMMISSION
BUDGET SUMMARY
FY 2025

Governmental Funds	2024	2025
Expenditures (including transfers)		
General	19,133,894.00	21,738,683.00
License & Revenue Commissioners	2,454,681.00	2,615,507.00
Equipment Acquisition Fund	2,992,962.00	2,550,737.00
Jail Construction/ Maintenance	366,335.00	363,183.00
Public Health Tax	3,784,803.00	4,543,390.00
Landfill	374,987.00	415,412.00
School Resource Officers	1,010,322.00	1,220,178.00
Legislative Delegation Office	450,000.00	485,000.00
Gasoline Tax	5,509,143.00	6,064,390.00
Public Building, Road and Bridge	5,194,799.00	5,842,000.00
Public Highway and Traffic	365,000.00	375,000.00
Capital Improvement Fund	517,296.00	512,377.00
RRR	1,653,000.00	1,653,000.00
Secondary Road	375,000.00	375,000.00
Severed Material Tax	120,000.00	120,000.00
Appraisal	1,750,173.00	1,877,883.00
Tourism	70,000.00	75,000.00
Services for the Elderly	834,085.00	824,363.00
Community Corrections	497,218.00	613,895.00
Work Release	209,424.00	220,181.00
Senior Drug Program	70,719.00	74,823.00
Emergency Management Agency	331,613.00	445,131.00
TVA Maintenance	231,276.00	260,477.00
County Rebuild Alabama	1,200,000.00	1,500,000.00
Federal Aid Exchange	400,000.00	400,000.00
Debt Service Lease-Sales	3,170,340.00	2,566,875.00
Debt Service Bond Issue- 2013	266,335.00	263,183.00
Debt Service Bond Issue- 2009	156,892.00	161,308.00
Debt Service Bond Issue- 2014	343,388.00	343,130.00
Debt Service Bond Issue- 2016	173,908.00	169,247.00
Total Governmental Funds	\$ 54,007,593.00	\$ 58,669,353.00
Proprietary Funds		
Solid Waste Garbage Collection	5,184,000.00	5,761,800.00
Cowford Campground	200,000.00	200,000.00
Total Proprietary Funds	\$ 5,384,000.00	\$ 5,961,800.00

LIMESTONE COUNTY COMMISSION
TABLE OF CONTENTS
2024-2025 BUDGET

FUND	PAGE NUMBER
Appraisal	24
Capital Improvement	17
Community Corrections	27
County Rebuild Alabama	32
Cowford Campground- Proprietary Fund	40
Debt Service	34-38
Emergency Management Agency	30
Equipment Acquisition	5
Federal Aid Exchange	33
Gasoline Tax	11-14
General	1-3
Jail/ Court Fee (\$35.00)	6
Landfill Account	8
Legislative Delegation	10
Public Building, Road and Bridge	15
Public Heath Tax	7
Public Highway and Traffic	16
Revenue/ License Commission Operations	4
RRR Gasoline Tax	18-21
School Resource Officers	9
Secondary Road	22
Senior Drug Program	29
Services for the Elderly	26
Severed Material Tax	23
Solid Waste- Proprietary Fund	39
Tourism, Recreation and Convention	25
TVA Maintenance	31
Work Release	28

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

001 GENERAL FUND

Account Number - Description	Budget Amount
41110- COUNTY PROPERTY AD VALOREM TAX	11,310,898.00
41116- SUPERNUMERARY TAX OFFICIALS	85,225.00
41300- FRANCHISE TAX - CABLE CO	425,000.00
41310- MORTGAGE & DEED FILING TAX	860,000.00
43100- BUSINESS PRIVILEGE LICENSE	90,000.00
43800- MFG HOMES REG & PENALTY	5,000.00
44113- SALES TAX ON ALCOHOLIC BEVERAGE	15,000.00
44130- FINANCIAL INSTITUTION EXICSE	400,000.00
44135- TRANSPORTATION NETWORK FEE	500.00
44140- STATE SALES TAX	6,000.00
44141- SIMPLIFIED SALES TAX	2,645,560.00
44150- FRANCHISE TAX - STATE OF ALA	118,500.00
44165- CERTIFICATE OF FORMATION FEES	50,000.00
44230- STATE COST SHARING ELECTIONS	50,000.00
44240- STATE COST SHARING BOARD OF REGISTRARS	40,000.00
44280- STATE COST SHARING COURTS	200.00
44801- WHEELER REFUGE-IN LIEU OF TAXES	2,800.00
44850- T.V.A. PAYMENTS IN LIEU OF TAXES	1,700,000.00
44860- TARCOG (HSE AUTHORITY IN-LIEU)	5,000.00
45100- COURT FEES	67,500.00
45110- COURT FEES / CIR CT	1,000.00
45210- JUDGE OF PROBATE - FEES & COMM	450,000.00
45220- TAX ASSESSOR - FEES & COMM	850,000.00
45230- TAX COLLECTOR - FEES & COMM	875,000.00
45250- LICENSE COMM - FEES & COMM	880,000.00
45290- OTHER - CHARGES FOR SERVICES	2,500.00
45811- GASOLINE / LABOR	17,000.00
45821- HOUSING OF NON-COUNTY PRISONER	85,000.00
45902- ADMIN FEE-FIRE PROTECTION SVC	20,000.00
47100- INTEREST EARNED	150,000.00
47395- MISCELLANEOUS SALES	1,000.00
47956- REIMBURSEMENT SHERIFF OFFICE	5,000.00
47957- MISCELLANEOUS REVENUE	50,000.00
61130- TRANSFER-IN/ JAIL COURT FEE	100,000.00
61123- TRANSFER-IN/ PUB HWY & TRAFFIC	375,000.00
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Total Revenues	21,738,683.00

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

001 GENERAL FUND

Account Number - Description	Budget Amount
001-51100 COUNTY COMMISSION	1,952,545.00
001-51151 WORK ON PRIVATE PROPERTY- D1	45,855.00
001-51152 WORK ON PRIVATE PROPERTY- D2	24,675.00
001-51153 WORK ON PRIVATE PROPERTY- D3	24,675.00
001-51154 WORK ON PRIVATE PROPERTY- D4	34,675.00
001-51200 CIRCUIT COURT	576,181.00
001-51220 CIRCUIT CLERKS	3,535.00
001-51280 COURT REPORTER	5,670.00
001-51300 PROBATE JUDGE'S OFFICE	1,125,577.00
001-51500 TAX OFFICE- SUPERNUMERARY	35,625.00
001-51600 LICENSE OFFICE- SUPERNUMERARY	49,600.00
001-51910 ELECTIONS	388,265.00
001-51920 BOARD OF REGISTRARS	200,542.00
001-51922 DRIVERS LICENSE EXAMINER	13,030.00
001-51923 FARMERS MARKET PAVILION	17,900.00
001-51924 SUBDIVISION REGULATIONS	82,157.00
001-51940 VETERANS SERVICE OFFICE	17,280.00
001-51945 SOIL & CONSERVATION OFFICE	25,000.00
001-51950 FORESTRY COMMISSION	15,705.00
001-51954 AMRV RC&D, INC	3,500.00
001-51955 INDUSTRIAL DEVELOPMENT	90,000.00
001-51965 INFORMATION TECHNOLOGY	1,026,329.00
001-52100 SHERIFF'S OFFICE	7,359,493.00
001-52200 JAIL	5,625,024.00
001-52400 CORONER'S OFFICE	96,524.00
001-52600 YOUTH SERVICES DEPARTMENT	151,925.00
001-52951 SAFETY COMMITTEE	11,295.00
001-52952 COURTHOUSE SECURITY	498,463.00
001-53200 DISTRICT 1	79,250.00
001-53300 DISTRICT 2	80,075.00
001-53400 DISTRICT 3	86,125.00
001-53500 DISTRICT 4	83,700.00
001-53600 ENGINEERING DEPARTMENT	204,295.00
001-53700 COUNTY WAREHOUSE	18,150.00
001-55100 COUNTY PUBLIC HEALTH OFFICE	12,000.00
001-55250 NORTH ALABAMA MENTAL HEALTH	12,500.00
001-56230 RETIRED SENIOR VOLUNTEER PROGRAM	2,500.00
001-56300 SERVICES FOR THE INDIGENT	3,500.00
001-56501 BOYS & GIRLS CLUB	2,500.00
001-56531 LIMESTONE COUNTY FAMILY RESOURCE	20,000.00
001-56535 LIMESTONE COUNT CHILD ADVOCACY	24,000.00
001-56901 COMMUNITY ACTION PARTNERSHIP	5,000.00
001-57000 ATHENS MAIN STREET	18,000.00

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

001 GENERAL FUND

Account Number - Description	Budget Amount
001-57200 PARKS & RECREATION	27,300.00
001-57530 PRYOR STREET BUILDING	21,100.00
001-57600 COUNTY ARCHIVES	207,989.00
001-58100 COUNTY BOARD OF EDUCATION	93,300.00
001-58200 EXTENSION SERVICE	79,080.00
001-58801 LEARN TO READ	3,500.00
001-59202 PRYOR FIELD AIRPORT AUTHORITY	30,000.00
001-59209 ATHENS-LIMESTONE PUBLIC LIBRARY	80,000.00
001-59211 BEAUTIFICATION BOARD	2,500.00
001-59212 MPO	440.00
001-62145 TRANSFER OUT/ EMA	385,455.00
001-62152 TRANSFER OUT/SRO	488,071.00
001-62162 TRANSFER OUT/ DEBT SERVICE	161,308.00
001-62191 TRANSFER OUT/ HAZMAT	<u>6,000.00</u>
Total Expenditures	<u>21,738,683.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

002 REVENUE/ LICENSE COMMISSION

Account Number - Description	Budget Amount
41117- PROPERTY TAX	2,350,288.00
41118- SALARY OF REV/LIC COMMISSIONER	<u>265,219.00</u>
Total Revenues	<u>2,615,507.00</u>
002-51550 REVENUE COMMISSIONER	948,706.00
002-51600 LICENSE COMMISSIONER	<u>1,666,801.00</u>
Total Expenditures	<u>2,615,507.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

011 EQUIPMENT ACQUISITION FUND

Account Number - Description	Budget Amount
61200- PROCEEDS FROM THE SALE OF FIXED ASSETS	<u>2,550,737.00</u>
Total Revenues	<u>2,550,737.00</u>
62152-000- TRANSFER OUT/ DEBT SERVICE	<u>2,550,737.00</u>
Total Expenditures	<u>2,550,737.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

101 JAIL/COURT FEE (\$35.00)

Account Number - Description	Budget Amount
45190- JAIL, CONSTRUCTION/RENOVATION	<u>363,183.00</u>
Total Revenues	<u>363,183.00</u>
62110-000- TRANSFER OUT TO GENERAL FUND	100,000.00
62152-000- TRANSFER OUT TO 309	<u>263,183.00</u>
Total Expenditures	<u>363,183.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

102 PUBLIC HEALTH

Account Number - Description	Budget Amount
41110- AD VALOREM TAX	4,140,690.00
44150- BUSINESS PRIVILEGES TAX	26,400.00
44801- WHEELER REFUGE - IN LIEU OF TAXES	1,300.00
44850- T.V.A. - IN LIEU OF TAXES	350,000.00
47100- INTEREST EARNED	20,000.00
47751- DONATIONS	<u>5,000.00</u>
Total Revenues	<u>4,543,390.00</u>
102-52200 JAIL	1,275,000.00
102-52400 CORONER'S OFFICE	800,000.00
102-55200 ARC- BERTIE THORNTON	7,000.00
102-55400 ANIMAL CONTROL/ SHELTER	644,903.00
102-55803 DIALYSIS TRANSPORTATION	55,800.00
102-56200 SERVICES FOR THE ELDERLY	611,344.00
102-56300 SERVICES FOR THE INDIGENT	42,500.00
102-59201 TRI-COUNTY DISTRICT HEALTH	200,000.00
102-59204 NORTH AL MENTAL HEALTH	113,905.00
102-59216 TOWN OF ARDMORE	25,530.00
102-59217 TOWN OF ELKMONT	18,600.00
102-62136 TRANSFER OUT/ AGING	694,833.00
102-62137 TRANSFER OUT/ SENIOR RX	<u>53,975.00</u>
Total Expenditures	<u>4,543,390.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

104 LANDFILL ACCOUNT

Account Number - Description	Budget Amount
35910- BEGINNING FUND BALANCE	<u>415,412.00</u>
Total Revenues	<u>415,412.00</u>
104-54150 SOLID WASTE PICK-UP	116,300.00
104-54151 RECYCLING	224,612.00
104-59201 TRI-COUNTY DISTRICT HEALTH	49,500.00
104-59210 KEEP ATHENS LIMESTONE BEAUTIFUL	<u>25,000.00</u>
Total Expenditures	<u>415,412.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

108 SCHOOL RESOURCE OFFICERS

Account Number - Description	Budget Amount
44901- COUNTY BOARD OF EDUCATION	732,107.00
61110- TRANSFER-IN / GENERAL FUND	<u>488,071.00</u>
Total Revenues	<u>1,220,178.00</u>
108-52100 SCHOOL RESOURCE OFFICERS	<u>1,220,178.00</u>
Total Expenditures	<u>1,220,178.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

110 LEGISLATIVE DELEGATION

Account Number - Description	Budget Amount
44850- TVA IN-LIEU-OF TAXES	<u>485,000.00</u>
Total Revenues	<u>485,000.00</u>
59200-700- LEGISLATIVE DELEGATION OFFICE	<u>485,000.00</u>
Total Expenditures	<u>485,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 1	
35910-100 BEGINNING FUND BALANCE	180,306.00
41220-100 COUNTY GASOLINE TAX	425,000.00
44190-100 STATE GASOLINE TAX	375,000.00
44221-100 STATE COST SHARING ENG SALARY	50,000.00
45292-100 SUB-DIVISION FEES	10,000.00
47250-100 RENTAL OF CONSTRUCTION EQUIP	15,000.00
61122-100 TRANSFER-IN PUBLIC BLDG	<u>550,000.00</u>
Total Revenues- District 1	<u>1,605,306.00</u>
111-53200 ROAD DISTRICT 1	906,670.00
111-53600 ENGINEERING ALLOCATION	<u>698,636.00</u>
Total Expenditures- District 1	<u>1,605,306.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 2	
41220-200 COUNTY GASOLINE TAX	425,000.00
44190-200 STATE GASOLINE TAX	375,000.00
44221-200 STATE COST SHARING ENG SALARY	50,000.00
45292-200 SUB-DIVISION FEES	10,000.00
47250-200 RENTAL OF CONSTRUCTION EQUIP	7,500.00
61122-200 TRANSFER-IN PUBLIC BLDG	<u>550,000.00</u>
Total Revenues- District 2	<u>1,417,500.00</u>
111-53300 ROAD DISTRICT 2	718,864.00
111-53600 ENGINEERING ALLOCATION	<u>698,636.00</u>
Total Expenditures- District 2	<u>1,417,500.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 3	
35910-300 BEGINNING FUND BALANCE	120,000.00
41220-300 COUNTY GASOLINE TAX	425,000.00
44190-300 STATE GASOLINE TAX	375,000.00
44221-300 STATE COST SHARING ENG SALARY	50,000.00
45292-300 SUB-DIVISION FEES	10,000.00
47250-300 RENTAL OF CONSTRUCTION EQUIP	5,000.00
61122-300 TRANSFER-IN PUBLIC BLDG	<u>550,000.00</u>
 Total Revenues- District 3	 <u>1,535,000.00</u>
 111-53400 ROAD DISTRICT 3	 836,364.00
111-53600 ENGINEERING ALLOCATION	<u>698,636.00</u>
 Total Expenditures- District 3	 <u>1,535,000.00</u>
 Excess Revenues Over (Under) Expenditures	 <u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

111 GASOLINE TAX FUND

Account Number - Description	Budget Amount
District 4	
35910-400 BEGINNING FUND BALANCE	84,084.00
41220-400 COUNTY GASOLINE TAX	425,000.00
44190-400 STATE GASOLINE TAX	375,000.00
44221-400 STATE COST SHARING ENG SALARY	50,000.00
45292-400 SUB-DIVISION FEES	10,000.00
47250-400 RENTAL OF CONSTRUCTION EQUIP	12,500.00
61122-400 TRANSFER-IN PUBLIC BLDG	<u>550,000.00</u>
Total Revenues- District 4	<u>1,506,584.00</u>
111-53500 ROAD DISTRICT 4	791,810.00
111-53600 ENGINEERING ALLOCATION	698,636.00
111-62160 TRANSFER OUT/ DEBT SERVICE	<u>16,138.00</u>
Total Expenditures- District 4	<u>1,506,584.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

112 PUBLIC BUILDING, ROAD AND BRIDGE

Account Number - Description	Budget Amount
41110- AD VALOREM TAX	5,085,000.00
44150- BUSINESS PRIVILEGE TAX	30,600.00
44801- WHEELER REFUGE-IN LIEU OF TAXES	1,495.00
44850- T.V.A - IN LIEU OF TAXES	684,905.00
47100- INTEREST EARNED	<u>40,000.00</u>
 Total Revenues	 <u>5,842,000.00</u>
 112-51002 COURTHOUSE	 227,500.00
112-51003 SOUTH JEFFERSON ANNEX	7,000.00
112-51100 COUNTY COMMISSION	87,500.00
112-51300 PROBATE JUDGE	5,000.00
112-51550 REVENUE COMMISSIONER	5,000.00
112-51600 LICENSE COMMISSIONER	5,000.00
112-51905 CLINTON STREET PROPERTY	175,000.00
112-51954 INDUSTRIAL DEVELOPMENT SUPPORT	180,000.00
112-51965 INFORMATION TECHNOLOGY	5,000.00
112-52200 JAIL	250,000.00
112-52300 EMERGENCY MANAGEMENT	5,000.00
112-52930 COMMUNITY CORRECTIONS	10,000.00
112-53200 DISTRICT 1	500,000.00
112-53300 DISTRICT 2	500,000.00
112-53400 DISTRICT 3	500,000.00
112-53500 DISTRICT 4	500,000.00
112-53600 ENGINEERING	615,000.00
112-56200 SERVICES FOR THE ELDERLY	5,000.00
112-56531 FAMILY RESOURCE CENTER	10,000.00
112-57630 RAILROAD DEPOT- ARCHIVES	10,000.00
112-58100 COUNTY BOARD OF EDUCATION	10,000.00
112-59209 ATHENS- LIMESTONE LIBRARY BUILDING	20,000.00
112-59900 MARKET STREET BUILDING	10,000.00
112-62121 TRANSFER OUT/ GASOLINE FUND	<u>2,200,000.00</u>
 Total Expenditures	 <u>5,842,000.00</u>
 Excess Revenues Over (Under) Expenditures	 <u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

113 PUBLIC HIGHWAY AND TRAFFIC

Account Number - Description	Budget Amount
43801- MOTOR VEHICLE LICENSES	230,000.00
44170- MOTOR VEHICLE LICENSES & TITLE	<u>145,000.00</u>
Total Revenues	<u>375,000.00</u>
62110-000- TRANSFER-OUT / GENERAL FUND	<u>375,000.00</u>
Total Expenditures	<u>375,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

116 CAPITAL IMPROVEMENT FUND

Account Number - Description	Budget Amount
44197- OIL & GAS CAPITAL PAYMENT	<u>512,377.00</u>
Total Revenues	<u>512,377.00</u>
62000-000- TRANSFER OUT TO FUND 311	343,130.00
62160-000- TRANSFER OUT TO FUND 312	<u>169,247.00</u>
Total Expenditures	<u>512,377.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 1	
44190-100- STATE GASOLINE TAX	208,000.00
44193-100- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-100- 5 CENT GASOLINE TAX / RRR GAS	103,000.00
61125-100- TRANSFER IN/ SECONDARY RD	<u>93,750.00</u>
Total Revenues- District 1	<u>413,250.00</u>
117-53200 ROAD DISTRICT 1	<u>413,250.00</u>
Total Expenditures- District 1	<u>413,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 2	
44190-200- STATE GASOLINE TAX	208,000.00
44193-200- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-200- 5 CENT GASOLINE TAX / RRR GAS	103,000.00
61125-200- TRANSFER IN/ SECONDARY RD	<u>93,750.00</u>
Total Revenues- District 2	<u>413,250.00</u>
117-53300 ROAD DISTRICT 2	<u>413,250.00</u>
Total Expenditures- District 2	<u>413,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 3	
44190-300- STATE GASOLINE TAX	208,000.00
44193-300- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-300- 5 CENT GASOLINE TAX / RRR GAS	103,000.00
61125-300- TRANSFER IN/ SECONDARY RD	<u>93,750.00</u>
Total Revenues- District 3	<u>413,250.00</u>
117-53400 ROAD DISTRICT 3	<u>413,250.00</u>
Total Expenditures- District 3	<u>413,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

117 RRR GASOLINE FUND

Account Number - Description	Budget Amount
District 4	
44190-400- STATE GASOLINE TAX	208,000.00
44193-400- PETROLEUM PRODUCTS PERMIT & INS	8,500.00
44196-400- 5 CENT GASOLINE TAX / RRR GAS	103,000.00
61125-400- TRANSFER IN/ SECONDARY RD	<u>93,750.00</u>
Total Revenues- District 4	<u>413,250.00</u>
117-53500 ROAD DISTRICT 4	<u>413,250.00</u>
Total Expenditures- District 4	<u>413,250.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

118 SECONDARY ROAD FUND

Account Number - Description	Budget Amount
44171- MOTOR VEHICLE LICENSE - TRUCK	260,000.00
44192- PETROLEUM INSPECTOR FEE	<u>115,000.00</u>
Total Revenues	<u>375,000.00</u>
62124-100- TRANSFER-OUT / R R R	93,750.00
62124-200- TRANSFER-OUT / R R R	93,750.00
62124-300- TRANSFER-OUT / R R R	93,750.00
62124-400- TRANSFER-OUT / R R R	<u>93,750.00</u>
Total Expenditures	<u>375,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

119 SEVERED MATERIAL TAX FUND

	Budget Amount
Account Number - Description	
44194- SEVERED MATERIAL TAX	<u>120,000.00</u>
Total Revenues	<u>120,000.00</u>
53300-213- ROAD CONSTRUCTION SUPPLIES	60,000.00
53400-213- ROAD CONSTRUCTION SUPPLIES	<u>60,000.00</u>
Total Expenditures	<u>120,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

120 APPRAISAL FUND

Account Number - Description	Budget Amount
41115- PROPERTY TAX -APPRAISAL UPDATE	<u>1,877,883.00</u>
Total Revenues	<u>1,877,883.00</u>
120-51810 APPRAISAL OFFICE	<u>1,877,883.00</u>
Total Expenditures	<u>1,877,883.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

123 TOURISM, RECREATION AND CONVENTION

Account Number - Description	Budget Amount
41250- COUNTY LODGING TAX	<u>75,000.00</u>
Total Revenues	<u>75,000.00</u>
123-57200 TOURISM	<u>75,000.00</u>
Total Expenditures	<u>75,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

124 SERVICES FOR THE ELDERLY

Account Number - Description	Budget Amount
44400- REGIONAL AGENCIES & COMMISSIONS	129,530.00
61110- TRANSFER-IN/ PUBLIC HEALTH	<u>694,833.00</u>
Total Revenues	<u>824,363.00</u>
124-56200 SERVICES FOR THE ELDERLY	<u>824,363.00</u>
Total Expenditures	<u>824,363.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

127 COMMUNITY CORRECTIONS

Account Number - Description	Budget Amount
45805- COMMUNITY CORRECTIONS FEES	<u>613,895.00</u>
Total Revenues	<u>613,895.00</u>
127-52930 COMMUNITY CORRECTIONS	<u>613,895.00</u>
Total Expenditures	<u>613,895.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

128 WORK RELEASE PROGRAM

Budget Amount

Account Number - Description

35910- BEGINNING FUND BALANCE

30,181.00

45285- WORK RELEASE

190,000.00

Total Revenues

220,181.00

128-52910 INMATE WORK RELEASE PROGRAM

220,181.00

Total Expenditures

220,181.00

Excess Revenues Over (Under) Expenditures

-

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

147 SENIOR DRUG PROGRAM

Account Number - Description	Budget Amount
44400- REGIONAL AGENCIES & COMMISSION	20,848.00
61110- TRANSFER IN	<u>53,975.00</u>
Total Revenues	<u>74,823.00</u>
147-56200 SENIOR DRUG PROGRAM	<u>74,823.00</u>
Total Expenditures	<u>74,823.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

152 EMERGENCY MANAGEMENT AGENCY

Account Number - Description	Budget Amount
44610- FEDERAL COST SHARING -EMA	41,676.00
44910- REVENUE FROM CITIES	18,000.00
61110- TRANSFER-IN / GENERAL FUND	<u>385,455.00</u>
Total Revenues	<u>445,131.00</u>
152-52300 EMERGENCY MANAGEMENT SERVICES	<u>445,131.00</u>
Total Expenditures	<u>445,131.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

155 TVA MAINTENANCE FUND

Account Number - Description	Budget Amount
44610- FEDERAL COST SHARING - EMA	<u>260,477.00</u>
Total Revenues	<u>260,477.00</u>
155-52300 TVA MANITENANCE	<u>260,477.00</u>
Total Expenditures	<u>260,477.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

220 COUNTY REBUILD ALABAMA FUND

Account Number - Description	Budget Amount
44198- STATE SHARED REVENUES	<u>1,500,000.00</u>
Total Revenues	<u>1,500,000.00</u>
220-53200 DISTRICT 1	375,000.00
220-53300 DISTRICT 2	375,000.00
220-53400 DISTRICT 3	375,000.00
220-53500 DISTRICT 4	<u>375,000.00</u>
Total Expenditures	<u>1,500,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

221 FEDERAL AID EXCHANGE FUND

Account Number - Description	Budget Amount
44199- FEDERAL AID EXCHANGE	<u>400,000.00</u>
Total Revenues	<u>400,000.00</u>
221-53500 DISTRICT 4	<u>400,000.00</u>
Total Expenditures	<u>400,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

302 LEASE SALE DEBT SERVICE

	Budget Amount
Account Number - Description	
	2,550,737.00
61115 - TRANSFER-IN / EQUIP ACQUISITION FUND	<u>16,138.00</u>
61122 - TRANSFER-IN / GASOLINE FUND	
	<u>2,566,875.00</u>
Total Revenues	
302-59100 DEBT SERVICE	<u>2,566,875.00</u>
Total Expenditures	<u>2,566,875.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

309 2013 BOND ISSUE

Account Number - Description	Budget Amount
61151- TRANSFER- IN/ JAIL COURT FEE	<u>263,183.00</u>
Total Revenues	<u>263,183.00</u>
309-59100 DEBT SERVICE	<u>263,183.00</u>
Total Expenditures	<u>263,183.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

310 2009 BOND ISSUE

Account Number - Description	Budget Amount
61110- TRANSFER- IN/ GENERAL FUND	<u>161,308.00</u>
Total Revenues	<u>161,308.00</u>
310-59100 DEBT SERVICE	<u>161,308.00</u>
Total Expenditures	<u>161,308.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

311 2014 BOND ISSUE

Account Number - Description	Budget Amount
61110- TRANSFER- IN/ CAPITAL IMPROVEMENT	<u>343,130.00</u>
Total Revenues	<u>343,130.00</u>
311-59100 DEBT SERVICE	<u>343,130.00</u>
Total Expenditures	<u>343,130.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

312 FNB WARRANT

Account Number - Description	Budget Amount
61110- TRANSFER- IN/ CAPITAL IMPROVEMENT	<u>169,247.00</u>
Total Revenues	<u>169,247.00</u>
312-59100 DEBT SERVICE	<u>169,247.00</u>
Total Expenditures	<u>169,247.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

511 SOLID WASTE

Account Number - Description	Budget Amount
45411- SOLID WASTE COLLECTION FEES	<u>5,761,800.00</u>
Total Revenues	<u>5,761,800.00</u>
511-54100 SOLID WASTE	<u>5,761,800.00</u>
Total Expenditures	<u>5,761,800.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION
2024-2025 BUDGET

541 COWFORD CAMPGROUND

Account Number - Description	Budget Amount
45481- CAMPGROUND FEES	<u>200,000.00</u>
Total Revenues	<u>200,000.00</u>
541-57210 COWFORD CAMPGROUND	<u>200,000.00</u>
Total Expenditures	<u>200,000.00</u>
Excess Revenues Over (Under) Expenditures	<u><u>-</u></u>

LIMESTONE COUNTY COMMISSION

BUDGET FY 2024-2025

**SUPPLEMENTAL INFORMATION
GOVERNMENTAL FUNDS**

LIMESTONE COUNTY COMMISSION
FY 2025

Governmental Funds	Fund Balance	Revenues	Proceeds from Sale of FA	Transfer-In	Total	Expenditures	Transfer- Out	Total
General		21,263,683.00		475,000.00	21,738,683.00	20,697,849.00	1,040,834.00	21,738,683.00
License & Revenue Commissioners		2,615,507.00			2,615,507.00	2,615,507.00		2,615,507.00
Equipment Acquisition Fund			2,550,737.00		2,550,737.00		2,550,737.00	2,550,737.00
Jail Construction/ Maintenance		363,183.00			363,183.00		363,183.00	363,183.00
Public Health Tax		4,543,390.00			4,543,390.00	3,794,582.00	748,808.00	4,543,390.00
Landfill	415,412.00				415,412.00	415,412.00		415,412.00
School Resource Officers		732,107.00		488,071.00	1,220,178.00	1,220,178.00		1,220,178.00
Legislative Delegation Office		485,000.00			485,000.00	485,000.00		485,000.00
Gasoline Tax	384,390.00	3,480,000.00		2,200,000.00	6,064,390.00	6,048,252.00	16,138.00	6,064,390.00
Public Building, Road and Bridge		5,842,000.00			5,842,000.00	3,642,000.00	2,200,000.00	5,842,000.00
Public Highway and Traffic		375,000.00			375,000.00		375,000.00	375,000.00
Capital Improvement Fund		512,377.00			512,377.00		512,377.00	512,377.00
RRR		1,278,000.00		375,000.00	1,653,000.00	1,653,000.00		1,653,000.00
Secondary Road		375,000.00			375,000.00		375,000.00	375,000.00
Severed Material Tax		120,000.00			120,000.00	120,000.00		120,000.00
Appraisal		1,877,883.00			1,877,883.00	1,877,883.00		1,877,883.00
Tourism		75,000.00			75,000.00	75,000.00		75,000.00
Services for the Elderly		129,530.00		694,833.00	824,363.00	824,363.00		824,363.00
Community Corrections		613,895.00			613,895.00	613,895.00		613,895.00
Work Release	30,181.00	190,000.00			220,181.00	220,181.00		220,181.00
Senior Drug Program		20,848.00		53,975.00	74,823.00	74,823.00		74,823.00
Emergency Management Agency		59,676.00		385,455.00	445,131.00	445,131.00		445,131.00
TVA Maintenance		260,477.00			260,477.00	260,477.00		260,477.00
County Rebuild Alabama		1,500,000.00			1,500,000.00	1,500,000.00		1,500,000.00
Federal Aid Exchange		400,000.00			400,000.00	400,000.00		400,000.00
Debt Service Lease-Sales				2,566,875.00	2,566,875.00	2,566,875.00		2,566,875.00
Debt Service Bond Issue- 2013				263,183.00	263,183.00	263,183.00		263,183.00
Debt Service Bond Issue- 2009				161,308.00	161,308.00	161,308.00		161,308.00
Debt Service Bond Issue- 2014				343,130.00	343,130.00	343,130.00		343,130.00
Debt Service Bond Issue- FNB				169,247.00	169,247.00	169,247.00		169,247.00
Totals	829,983.00	47,112,556.00	2,550,737.00	8,176,077.00	58,669,353.00	50,487,276.00	8,182,077.00	58,669,353.00

Transfers to Fiduciary Fund:
Hazmat- \$6,000.00

LIMESTONE COUNTY COMMISSION
BUDGET SUMMARY-DETAIL
FY 2025

GENERAL FUND	2024	2025
County Commission	1,761,312.00	1,952,545.00
Work on Private Property - D1	42,860.00	45,855.00
Work on Private Property - D2	24,675.00	24,675.00
Work on Private Property - D3	24,675.00	24,675.00
Work on Private Property - D4	34,675.00	34,675.00
Circuit Courts	464,125.00	576,181.00
Circuit Clerk- Courts	3,535.00	3,535.00
Court Reporter- Courts	5,670.00	5,670.00
Probate Judge	1,008,363.00	1,125,577.00
Supernumerary Revenue Commissioner	35,625.00	35,625.00
Supernumerary License Commissioner	49,600.00	49,600.00
Elections	595,535.00	388,265.00
Board of Registrars	162,292.00	200,542.00
Drivers License Examiner	10,681.00	13,030.00
Farmers Market	15,550.00	17,900.00
Subdivision Regulations	74,429.00	82,157.00
Veterans Service Office	15,000.00	17,280.00
Soil & Conservation	25,000.00	25,000.00
Forestry Commission	13,192.00	15,705.00
RC&D	3,000.00	3,500.00
Industrial Development Board	90,000.00	90,000.00
Information Technology	794,244.00	1,026,329.00
Sheriff	6,345,010.00	7,359,493.00
Jail	5,089,656.00	5,625,024.00
Coroner	107,858.00	96,524.00
Youth Services	144,455.00	151,925.00
Safety Committee	6,990.00	11,295.00
Courthouse Security	341,030.00	498,463.00
District 1	50,150.00	79,250.00
District 2	50,800.00	80,075.00
District 3	57,350.00	86,125.00
District 4	55,825.00	83,700.00
Engineering	152,486.00	204,295.00
County Warehouse	16,700.00	18,150.00
Health Office	6,500.00	12,000.00
North AL Mental Health	6,500.00	12,500.00
Retired Senior Volunteer Program	2,500.00	2,500.00
Services for the Indigent	3,500.00	3,500.00
Boys and Girls Club	2,500.00	2,500.00
Limestone Co Family Resource Center	20,000.00	20,000.00
Limestone Co Child Advocacy Center	24,000.00	24,000.00
Community Action Partnership	5,000.00	5,000.00
Athens Main Street	18,000.00	18,000.00
Parks & Recreation	27,300.00	27,300.00
Pryor Street Building	17,000.00	21,100.00
County Archives	227,579.00	207,989.00
County Board of Education	89,800.00	93,300.00
Extension Service	56,970.00	79,080.00
Learn to Read Council	3,500.00	3,500.00
Pryor Field Airport Authority	30,000.00	30,000.00
Athens Limestone Public Library	80,000.00	80,000.00
Beautification Board		2,500.00
NARCOG	440.00	440.00
Volunteer Fire Departments	1,500.00	0.00
TRANSFERS		
EMA	271,937.00	385,455.00
School Resource Officers	404,128.00	488,071.00
Debt Service- 2009 Warrants	156,892.00	161,308.00
Hazmat	6,000.00	6,000.00
TOTAL GENERAL FUND	\$ 19,133,894.00	\$ 21,738,683.00
Revenue Commissioner	911,973.00	948,706.00
License Commissioner	1,542,708.00	1,666,801.00
TOTAL REVENUE/LICENSE COMMISSIONERS	\$ 2,454,681.00	\$ 2,615,507.00