

**CULLMAN COUNTY**

**CULLMAN COUNTY COMMISSION**

**FISCAL YEAR 2022-2023 BUDGET**

**OCTOBER 1, 2022, to SEPTEMBER 30, 2023**

**APPROVED 9/20/2022**

**1877**

**ALABAMA**

# CULLMAN COUNTY, ALABAMA

- Cullman County, Alabama, established in 1877, is in north-central Alabama. The City of Cullman is the largest city and the county seat and is approximately halfway between Birmingham and Huntsville on Interstate 65. The County is made up of 734 square miles and has a 2020 population of 87,866 people. The County Commission will transition from a three-member body to a five-member body in November 2022.
- The County Commission serves as the county's legislative body, which is a political subdivision of the State of Alabama. The Chairman and Commissioners are elected county-wide beginning in 2022 and serve four-year terms.

Chairman: Jeff Clemons

Commissioner Place 1: Kerry Watson

Commissioner Place 2: Garry Marchman

- The Code of Alabama 1975, Title 11, Chapter 8, Section 3, sets out that the county commission must adopt the annual budget no later than October 1st each year. In addition, this section requires that the budgeted expenditures for the year cannot exceed the budgeted revenues. Therefore, the Commission is legally required to pass a balanced budget. The following is the adopted balanced budget for the Cullman County Commission for the fiscal year of October 1, 2022, through September 30, 2023.



THE BUDGET 2022-2023

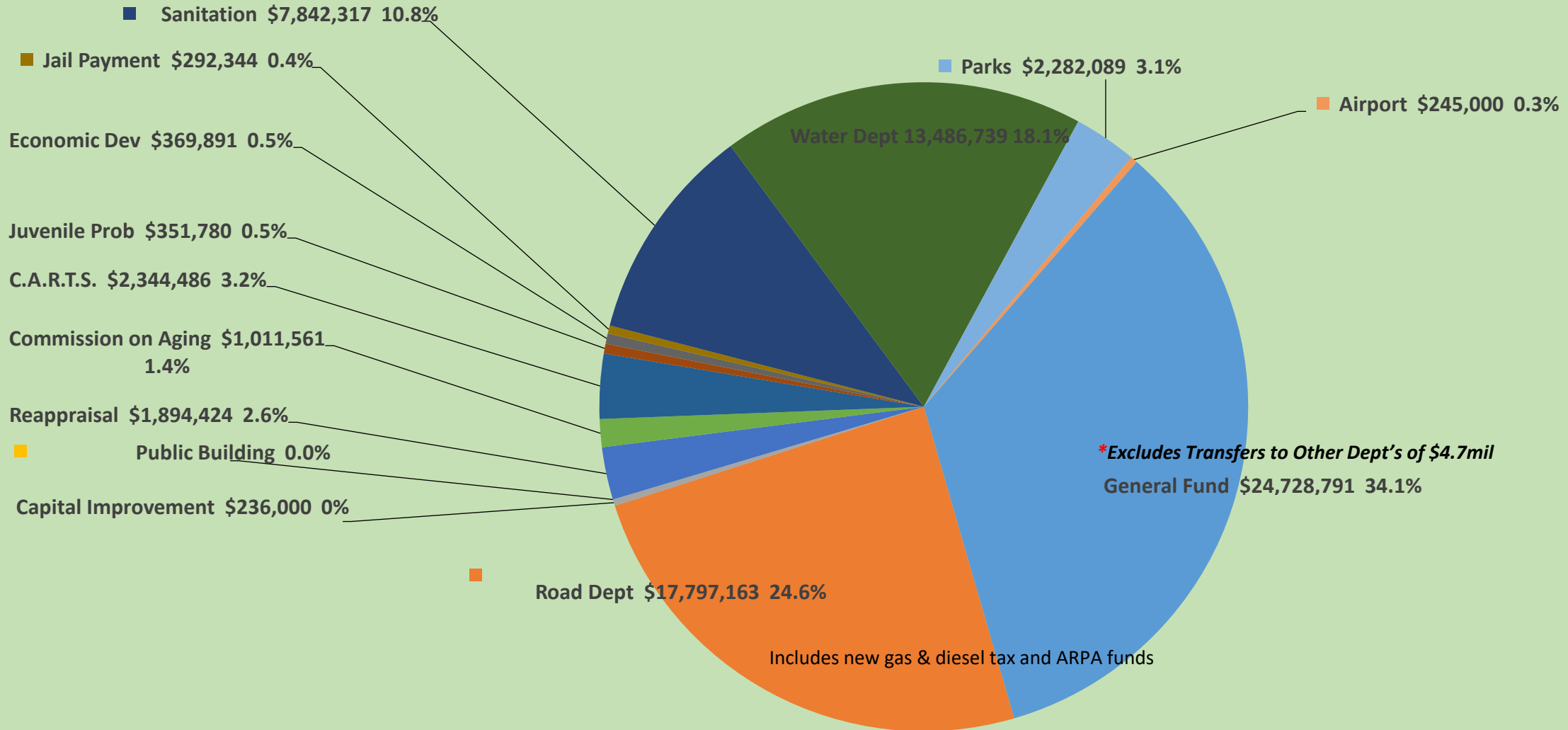
The officially adopted budget is listed here on page 3. The Commission approves the budget at the fund level. This allows for flexibility in daily operations as needs arise. The only changes that require budget amendments are those that would increase the overall expense for a fund. Each departmental budget is made up of three areas: Personnel, Operations and Capital. Administrative policy does not allow for budget transfers to or from the personnel budget. The ongoing priorities are road and infrastructure improvement, facility revitalization and personnel recruiting and retention.



		Cullman County								
		Approved FY 22-23 Budget								
Governmental Funds		Estimated	Revenues			Expenses			Estimated	
Fund	Fund	Beg. Cash	Current Yr	Transfers	Total	Current Yr	Transfers	Total	Ending Cash	Increase
Number	Name	Excl's CD's	Revenue	In	Revenue	Expenses	Out	Expense	Incl's CD's	(Decrease)
001	General	5,515,000	28,452,862	0	28,452,862	24,728,791	4,719,733	29,448,524	4,519,338	(995,662)
004	93 Sales Tax- Res.	3,285,476	700	0	700	0	0	0	3,286,176	700
110	Service For COA	0	32,000	0	32,000	32,000	0	32,000	0	0
111	Gasoline Fund	(4,600,000)	7,216,406	4,360,156	11,576,562	9,324,613	0	9,324,613	(2,348,051)	2,251,949
112	Public Building, Roads, Bridges	4,710,318	2,928,000	0	2,928,000	0	2,928,000	2,928,000	4,710,318	0
113	Public Hwy & Traffic	39,000	488,500	0	488,500	0	488,500	488,500	39,000	0
116	Capital Improvement	685,000	472,000	0	472,000	200,000	236,000	436,000	721,000	36,000
117	RRR Gasoline	0	1,190,000	390,000	1,580,000	1,580,000	0	1,580,000	0	0
118	Secondary Road	0	390,000	0	390,000	0	390,000	390,000	0	0
120	Reappraisal	0	1,894,424	0	1,894,424	1,894,424	0	1,894,424	0	0
123	Tourism Fund	78,843	0	0	0	10,000	0	10,000	68,843	(10,000)
124	C.O.A. Fund	10,000	80,000	931,561	1,011,561	1,011,561	0	1,011,561	10,000	0
125	Juvenile Probation	2,000	44,000	307,780	351,780	351,780	0	351,780	2,000	0
126	Program & Subsistance	61,000	25,000	0	25,000	6,000	10,000	16,000	70,000	9,000
127	Day Treatment Prog.	90,000	31,000	0	31,000	11,000	20,000	31,000	90,000	0
128	Work Release	0	103,635	0	103,635	103,635	0	103,635	0	0
129	Law Library	39,000	15,000	0	15,000	15,000	0	15,000	39,000	0
135	Economic Development	0	12,500	357,391	369,891	369,891	0	369,891	0	0
136	Motor Vehicle Special	30,000	3,000	0	3,000	3,000	0	3,000	30,000	0
150	CARTS Escrow	26,195	431,620	107,905	539,525	539,525	0	539,525	26,195	0
155	C.A.R.T.S.	419,000	1,178,007	626,954	1,804,961	1,697,056	107,905	1,804,961	419,000	0
156	Special Probate fund	9,000	21,000	0	21,000	21,000	0	21,000	9,000	0
166	Sheriff's General Fund	15,543	5,000	0	5,000	5,000	0	5,000	15,543	0
201	Judicial Jail Const.	292,344	0	0	0	0	292,344	292,344	0	(292,344)
220	County Rebuild Alabama	302,560	1,229,858	0	1,229,858	1,229,858	0	1,229,858	302,560	0
221	Federal Aid Exchange	0	400,000	0	400,000	400,000	0	400,000	0	0
298	Coronavirus Rescue Act Fund	9,000,000	0	0	0	5,700,000	0	5,700,000	3,300,000	(5,700,000)
299	Coronavirus Rescue Act Fund	5,682,315	0	0	0	4,407,823	0	4,407,823	1,274,492	(4,407,823)
313	2004 L/Term Note - Jail	0	0	292,344	292,344	292,344	0	292,344	0	0
315	2010 G/O Warrants - New Jail	0	0	0	0	0	0	0	0	0
765	District Attorney	20,000	20,000	0	20,000	15,000	0	15,000	25,000	5,000
770	Worthless Check Fee	15,000	50,000	0	50,000	50,000	0	50,000	15,000	0
<b>Total Governmental Funds</b>		<b>25,727,594</b>	<b>46,714,512</b>	<b>7,374,091</b>	<b>54,088,603</b>	<b>53,999,301</b>	<b>9,192,482</b>	<b>63,191,783</b>	<b>16,624,414</b>	<b>(9,103,180)</b>
<b>Proprietary Funds</b>										
511	Sanitation	0	8,050,000	0	8,050,000	7,842,317	0	7,842,317	207,683	207,683
512-516	Parks	0	1,343,000	1,281,047	2,624,047	2,624,047	0	2,624,047	0	0
518	Equity Inv In Airport account 189	0	0	245,000	245,000	245,000	0	245,000		0
520	Water	1,000,000	13,486,739	0	13,486,739	13,486,739	0	13,486,739	1,000,000	0
<b>Total Proprietary Funds</b>		<b>1,000,000</b>	<b>22,879,739</b>	<b>1,526,047</b>	<b>24,405,786</b>	<b>24,198,103</b>	<b>0</b>	<b>24,198,103</b>	<b>1,207,683</b>	<b>207,683</b>
<b>Total Budget - FY 22-23</b>		<b>26,727,594</b>	<b>69,594,251</b>	<b>8,900,138</b>	<b>78,494,389</b>	<b>78,197,404</b>	<b>9,192,482</b>	<b>87,389,886</b>	<b>17,832,097</b>	<b>(8,895,497)</b>

# FY 2023 Budget \$72,481,099

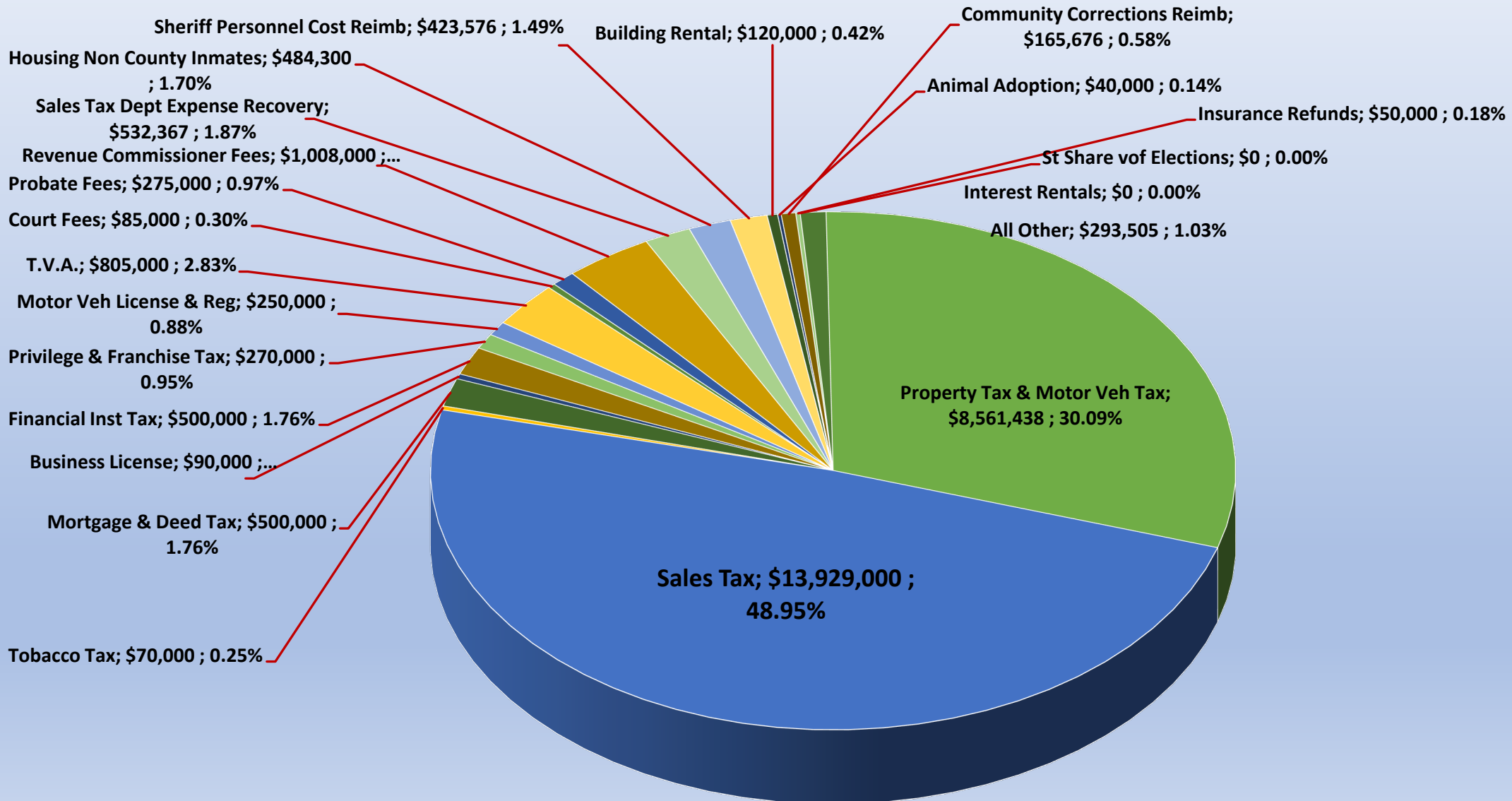
\* Transfers Between Funds Are Excluded When Comparing the Total budget



Budgeted Expenses - Major Funds				
FY 22-23 vs FY 21-22				
Summary				
	FY 22-23	FY 21-22	Variance	
	Budget	Budget	Inc(Dec)	<u>Major Variances Explained</u>
<b>General Fund-(Incl's transfers to other dept Less trf's to other departments</b>	29,448,524 (4,719,733)	25,069,349 (2,680,141)	4,379,175 (2,039,592)	Transfers out increased due to reduction in CARES Act at CARTS and Parks ADA proj Increased transfer budgeted to road funds, CARTS due to CARES funding
<b>Road Department(incl's RRR, Pub Hwy, Sec Rds</b>	7,539,305	9,873,927	(1,334,622)	Large projects that began in FY 22
FY 22 Projects Remaining	1,000,000		1,000,000	Projects begun in FY 22 that are ongoing
Rebuild Alabama	1,229,858	1,100,000	129,858	Increase in Rebuild Revenue
Federal Aid Exchange	400,000	400,000	0	
ARPA	4,700,000	0	4,700,000	Allocation of ARPA funds to paving projects
Public Building	2,928,000	2,486,000	442,000	Transfer from Public Building, Road and Bridge Fund
<b>Total Road</b>	<b>17,797,163</b>	<b>13,859,927</b>	<b>3,937,236</b>	Increase in ARPA funds
<b>Capital Improvement Fund</b>	<b>436,000</b>	<b>480,000</b>	<b>(44,000)</b>	
<b>Reappraisal</b>	<b>1,894,424</b>	<b>1,777,950</b>	<b>116,474</b>	
<b>Commission On Aging</b>	<b>1,011,561</b>	<b>953,554</b>	<b>58,007</b>	
<b>C.A.R.T.S.</b>	<b>2,344,486</b>	<b>2,099,365</b>	<b>245,121</b>	Reduction in Federal CARES Assistance
<b>State Juvenile Probation Dept</b>	<b>398,780</b>	<b>349,041</b>	<b>49,739</b>	
<b>Economic Development</b>	<b>369,891</b>	<b>357,467</b>	<b>12,424</b>	
<b>General Obligation Warrants- Debt Service on Jail</b>	<b>0</b>	<b>963,007</b>	<b>(963,007)</b>	Paid off at the end of fy 2022
<b>Judicial Jail Constr (original warrant in 2002)</b>	<b>292,344</b>	<b>292,000</b>	<b>344</b>	Pays off this fiscal year
<b>Sanitation</b>	<b>7,842,317</b>	<b>6,975,719</b>	<b>866,598</b>	Increase in Capital Expense to rotate fleet
<b>Parks-Smith Lake, Sportsman Lake, Clarkston &amp; OHV</b>	<b>2,624,047</b>	<b>2,282,089</b>	<b>341,958</b>	Increase to reflect actual expense, projects and increased revenue
<b>Water</b>	<b>13,085,253</b>	<b>11,670,000</b>	<b>1,415,253</b>	Increase for personnel and capital projects
<b>Equity Investment in Airport</b>	<b>245,000</b>	<b>180,000</b>	<b>65,000</b>	Increase to match 5 year average

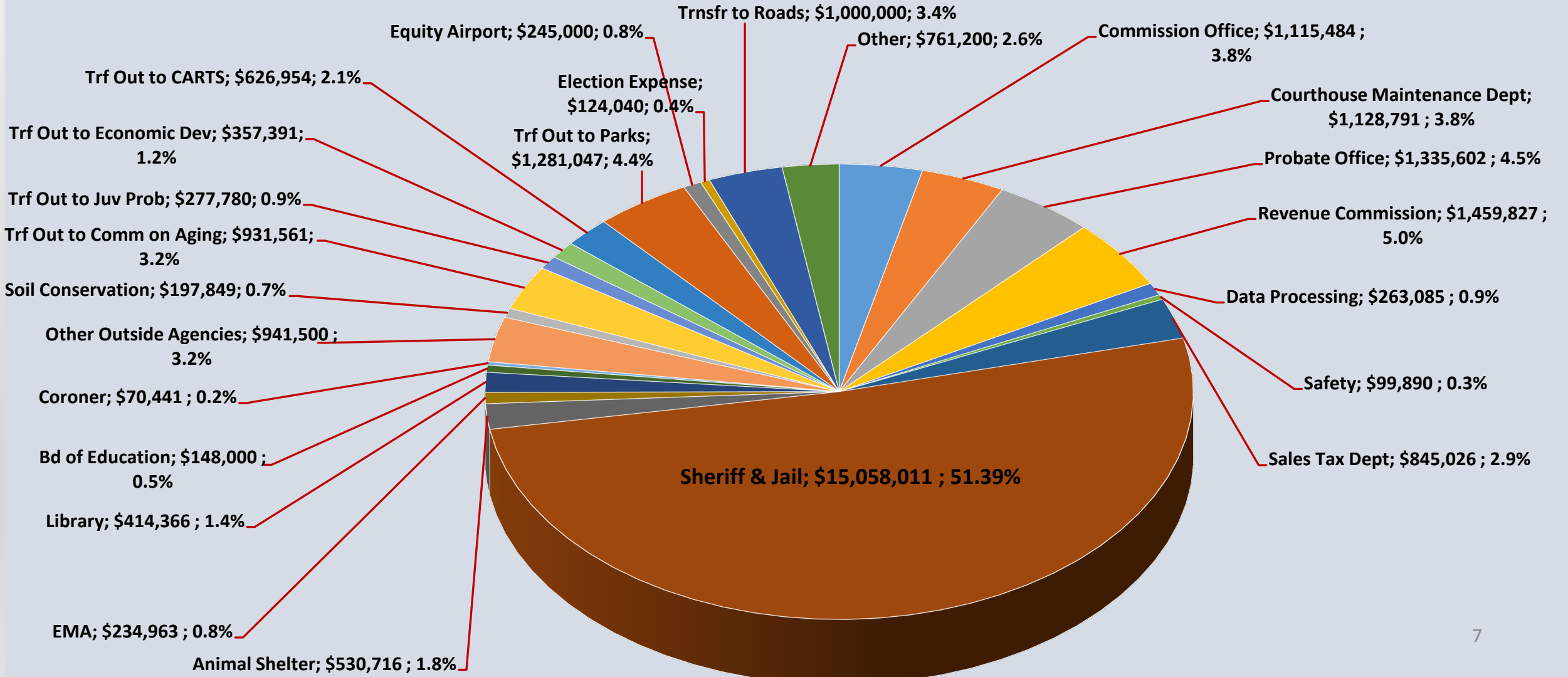
# General Fund FY 2023 Budgeted Revenue

## \$28,452,862

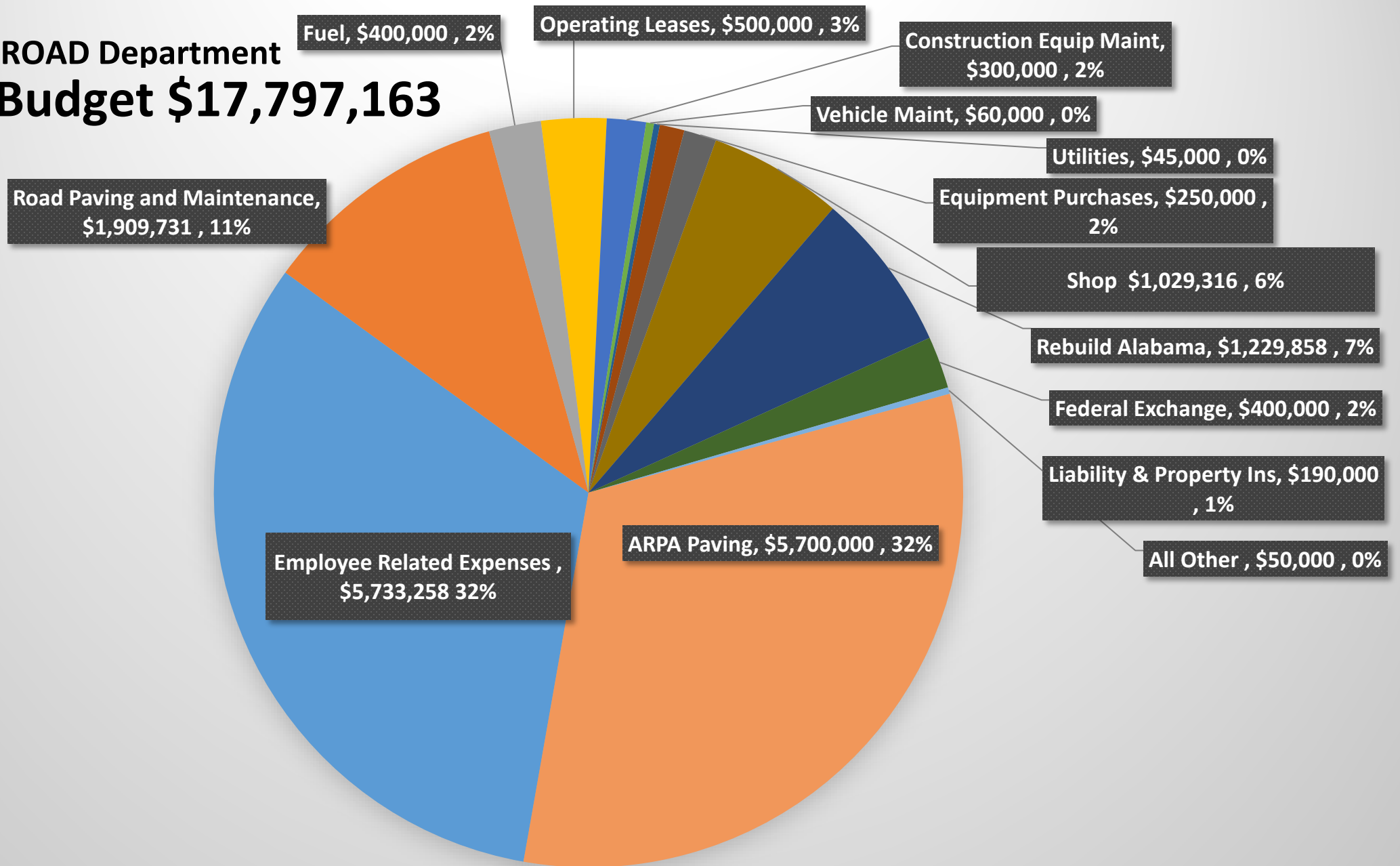


# General Fund FY 2023 Budgeted Expense

## \$29,448,524



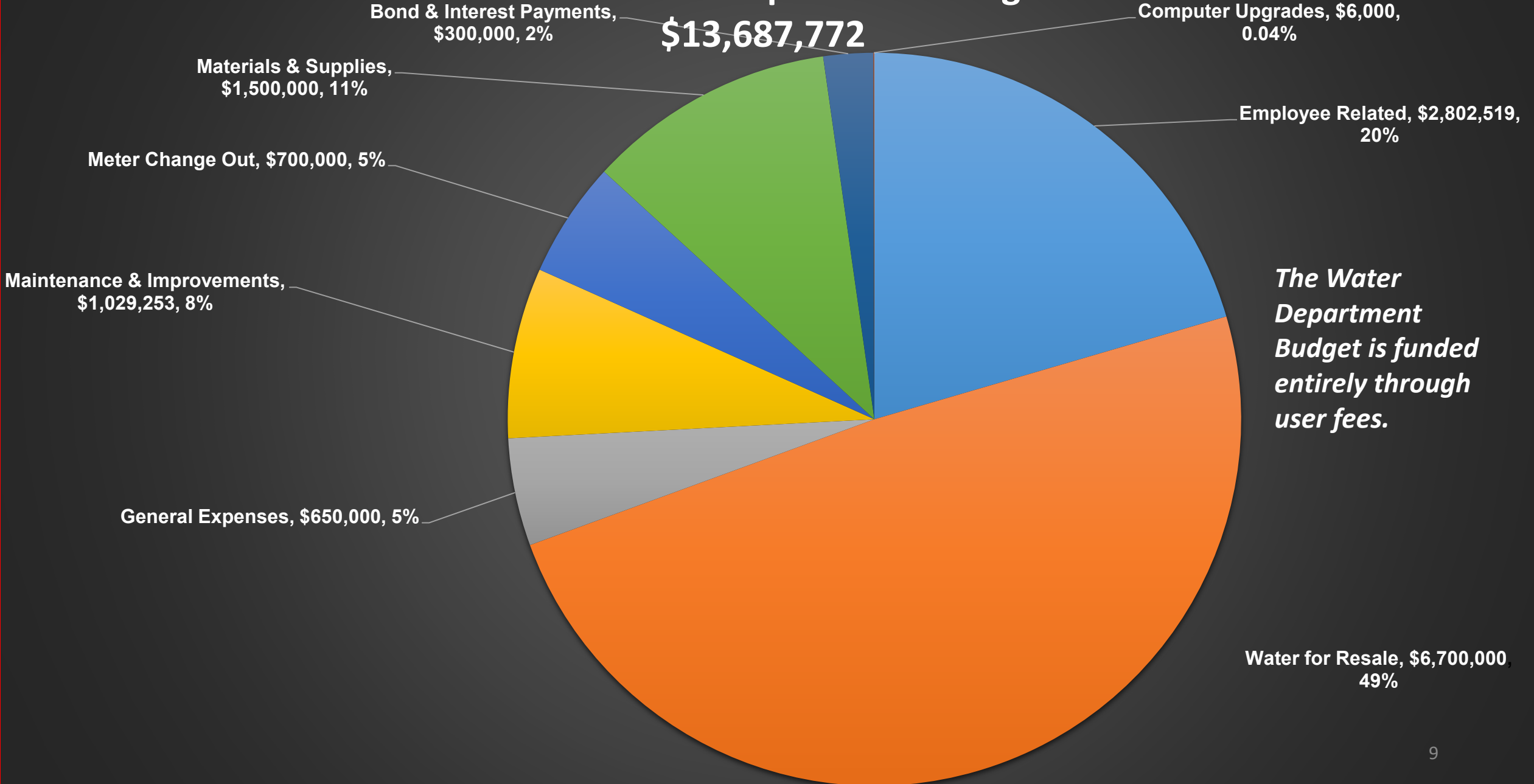
# ROAD Department FY 2023 Budget \$17,797,163





# FY 2023 Water Department Budget

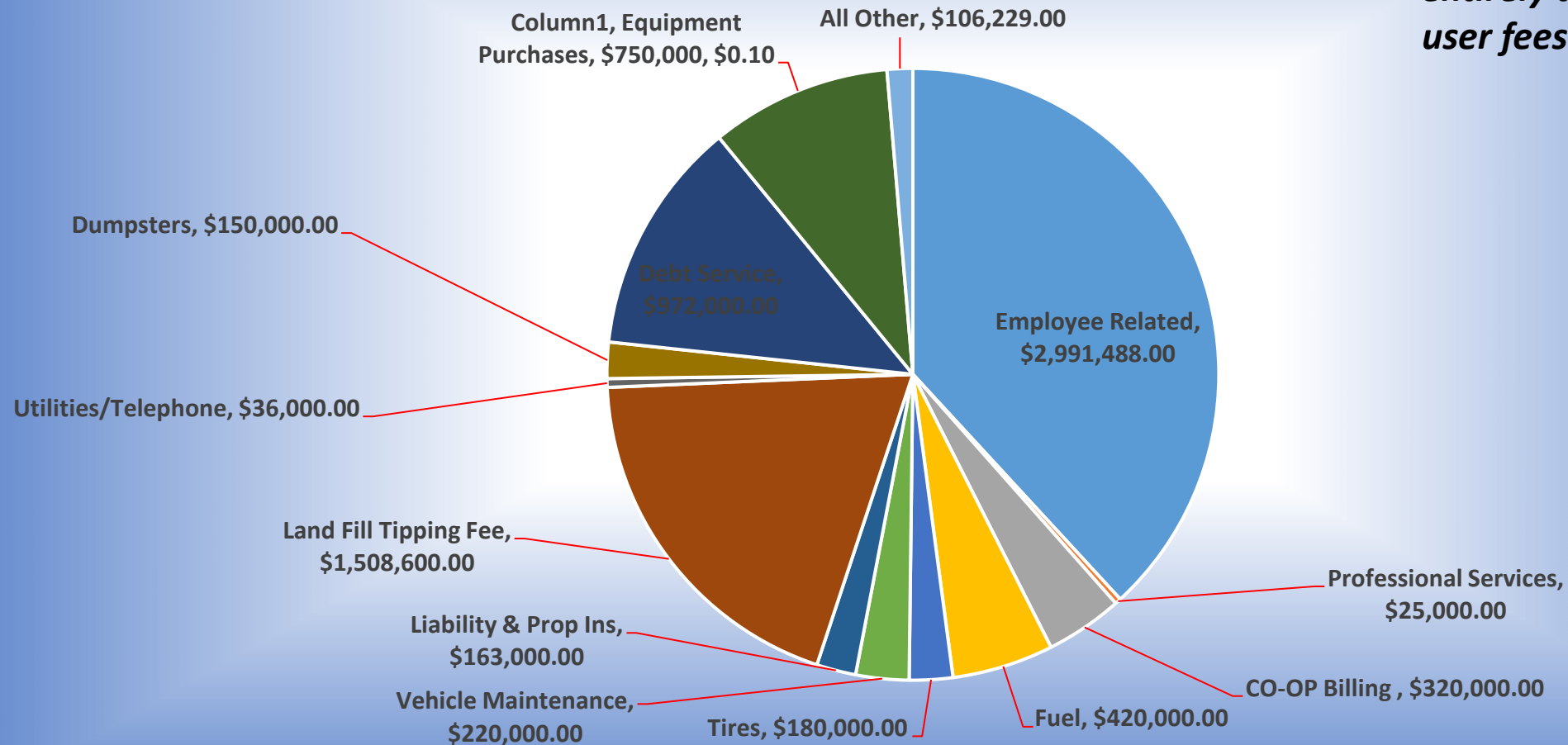
**\$13,687,772**



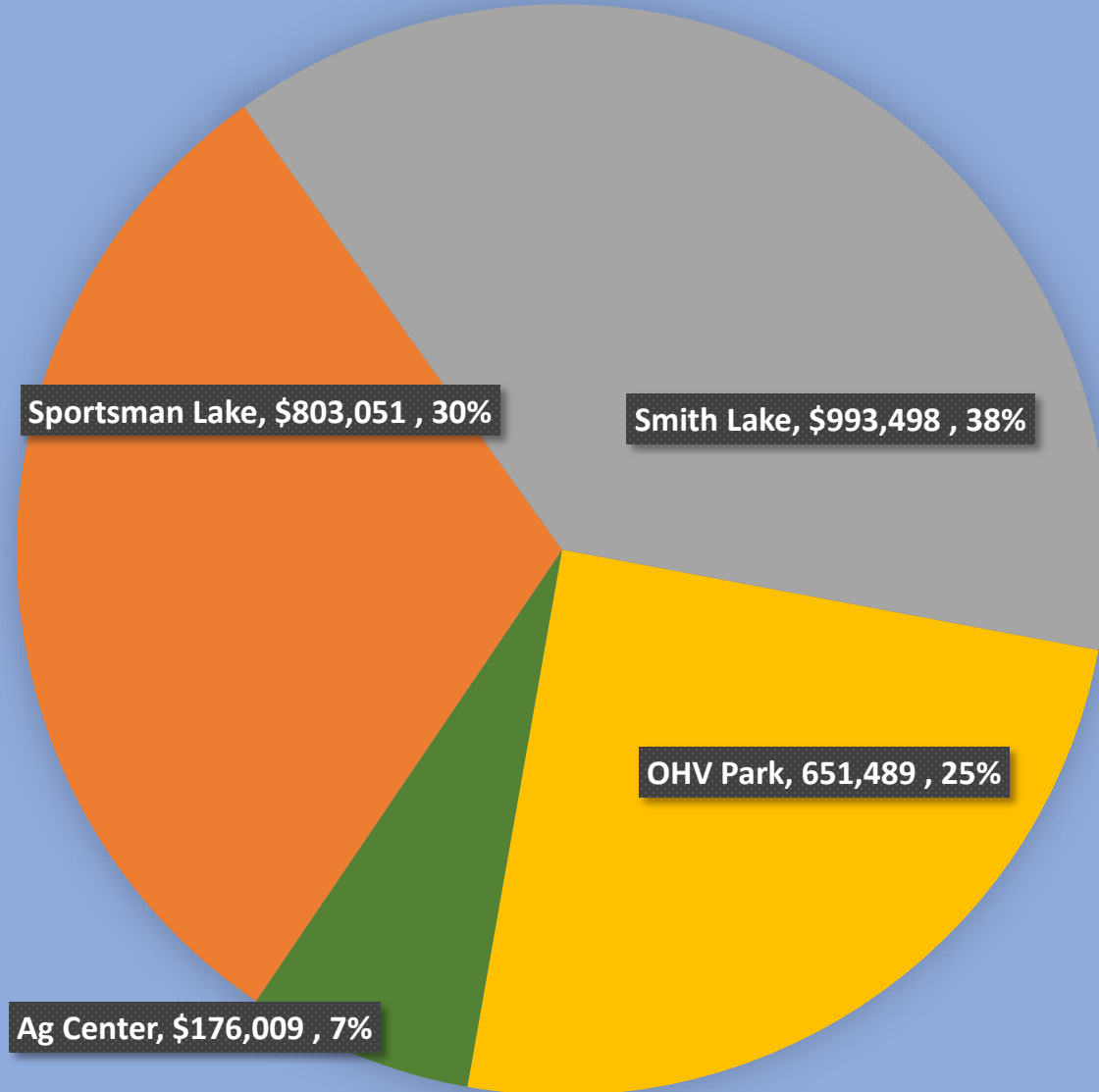
*The Water Department Budget is funded entirely through user fees.*

# FY 2023 Sanitation Expense Budget \$7,842,317

***The Sanitation Budget is funded entirely through user fees.***



# PARKS - FY 2023 Budget \$2,624,047



## Revenue Sources

User Fees	\$1,343,000	51%
Transfer From General	<u>\$1,282,047</u>	<u>49%</u>
Total	\$2,624,047	

# Appropriations To Outside Agencies

Agency Requesting Funds	Amount Requested FY 23	FY 2022	FY 2021
Cullman Elks Veterans Committee	18,000.00	8,000.00	8,000.00
Cullman Feshalle Market Platz Committee Promotion	3,000.00	3,000.00	3,000.00
Industrial Development Board	100,000.00	90,000.00	60,000.00
Soil Conservation	194,001.00	194,001.00	211,437.00
Forestry	24,000.00	24,000.00	24,000.00
Airport	245,000.00	180,000.00	180,000.00
Vol Fire Department	109,000.00	109,000.00	109,000.00
Health Dept	72,000.00	72,000.00	72,000.00
Cullman Area Mental Health	29,000.00	29,000.00	29,000.00
Library- Added back to Payroll after reimbursement	414,366.00	325,405.00	315,046.00
Chamber of Commerce	5,000.00	5,000.00	5,000.00
Developmentally Disabled-Cullman 310 Authority	60,000.00	60,000.00	60,000.00
Board of Education	148,000.00	148,000.00	148,000.00
Extension Service	40,000.00	40,000.00	40,000.00
Victim Services of Cullman	1,000.00	1,000.00	1,000.00
Agriplex Center	5,000.00	2,500.00	1,000.00
Foster Grandparent(Community Action)	1,000.00	1,000.00	1,000.00
United Way	2,500.00	2,500.00	1,350.00
Good Samaritan Health Clinic	1,000.00	1,000.00	1,000.00
Child Advocacy Center of Cullman	1,000.00	1,000.00	1,000.00
Lighthouse	1,000.00	1,000.00	1,000.00
Wallace State Community College	1,000.00	1,000.00	1,000.00
Friends of the Public Library	5,000.00	5,000.00	
Farm-City	300.00	300.00	
VFW Heroes Dinner	500.00	500.00	
VFW SGB Shot	12,000.00		
<b>Total</b>	<b>1,492,667.00</b>	<b>1,304,206.00</b>	<b>1,272,833.00</b>