

Cullman County Commission

Proposed

FY 2018 Budget

\$54,233,848

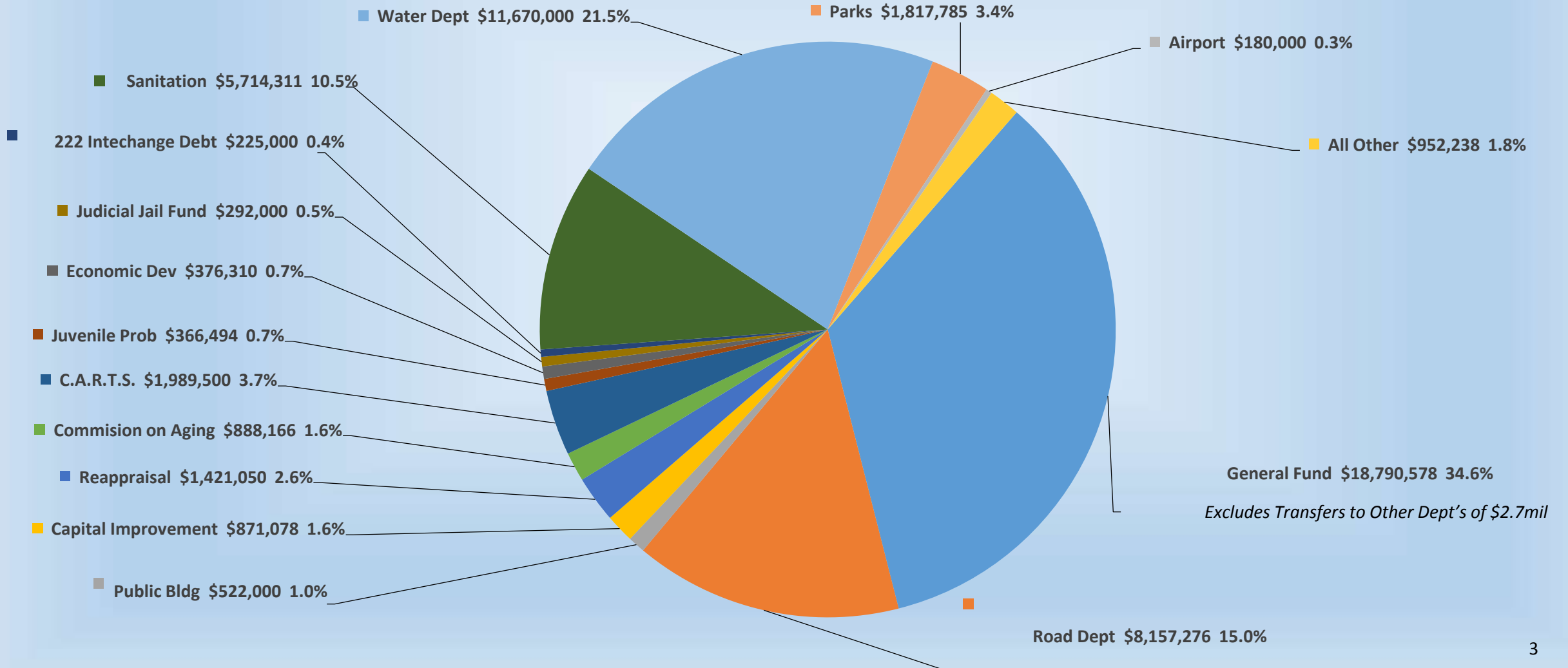
Budgeted Expenses - Major Funds

FY 17-18 VS. FY 16-17

	FY 17 - 18 Budget	FY 16 - 17 Budget	Variance Inc(Dec)	Major Variances Explained
General Fund-(Incl's transfers to other dept's of approx \$2.7mil) Less trf's to CARTS,Com on Aging, Eco Dev,Juv Prob,Parks,Airport	21,492,059 (2,701,481)	20,410,590 (2,475,696)	1,023,642 (225,785)	Increase due to higher healthcare cost Employee step increase and O.T.
Road Department(incl's RRR, Pub Hwy, Sec Rds & Severence)	8,157,276	8,688,493	(531,217)	Decrease due to lower revenue from the Public Bldg fund
Public Building-(incl's transfers of \$.8mil) Less transfers to other departments	1,322,000 (822,000)	1,824,000 (1,324,000)	(502,000) 502,000	Decrease due to lower transfers to the Gasoline Fund/Roads
Capital Improvement Fund - Includes Transfers \$.9mil Less transfers to Debt Service and the Gasoline Fund	1,071,078 (871,078)	1,071,078 (871,078)	0 0	
Reappraisal	1,421,050	1,862,950	(441,900)	Decrease due to aerial photography and software upgrades in FY 17
Commission On Aging	888,166	824,294	63,872	Increase due to s&w's and healthcare increases
C.A.R.T.S.	1,989,500	1,449,500	540,000	Increase primarily due to capital expenditures and health care cost
State Juvenile Probation Dept	366,494	361,819	4,675	
Economic Development	376,310	346,178	30,133	Increase primarily due to employee related expenses
General Obligation Warrants- Debt Service on Jail	963,078	963,078	0	
Judicial Jail Construction Fund trfs to debt service (original warrant in 2002)	292,000	270,000	22,000	
Less transfers to other Debt Service	(292,000)	(270,000)	(22,000)	
Sanitation	5,714,311	5,098,100	616,211	Inc due to adding an employee and equipment for adding roll-off business
Parks-Smith Lake, Sportsman Lake, Clarkston & OHV	1,817,785	1,687,954	129,831	Increase due to s&w's and healthcare cost
Water	11,670,000	11,565,000	105,000	Increase due to projected water system improvements & S&W's
Equity Investment in Airport	180,000	180,000	0	
All Other- Special Revenue, D>A> Trust Funds, RRR reversal ,-net	<u>1,199,298</u>	<u>1,194,298</u>	<u>5,000</u>	
	54,233,848	52,856,558	1,377,290	
	Increase		2.61%	2

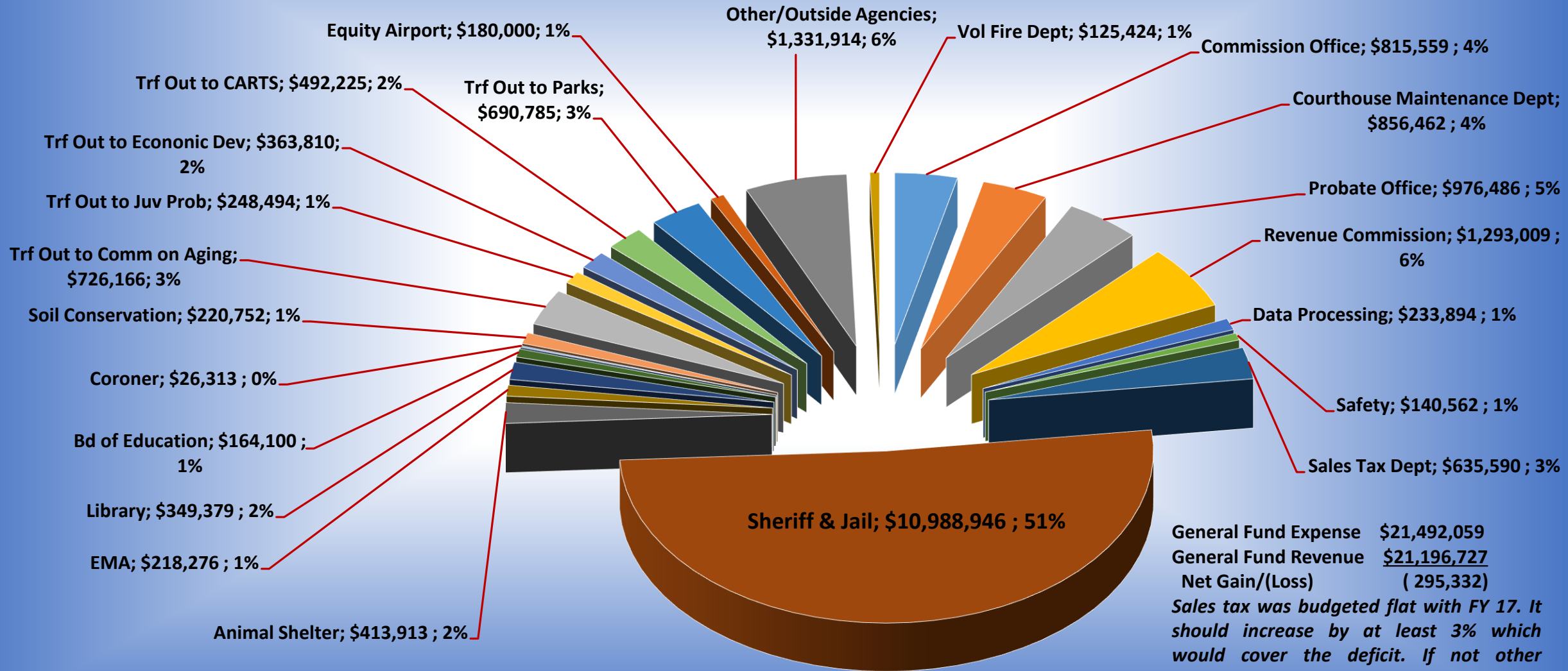
FY 2018 Budget \$54,233,848

Transfers Between Departments Are Excluded to Reflect Actual Cash Disbursements Outside of the County Commission



General Fund FY 2018 Budgeted Expense

\$21,492,059



General Fund Expense \$21,492,059
 General Fund Revenue \$21,196,727
 Net Gain/(Loss) (295,332)
Sales tax was budgeted flat with FY 17. It should increase by at least 3% which would cover the deficit. If not other reductions in expenditures can be initiated.

Appropriations To Outside Agencies

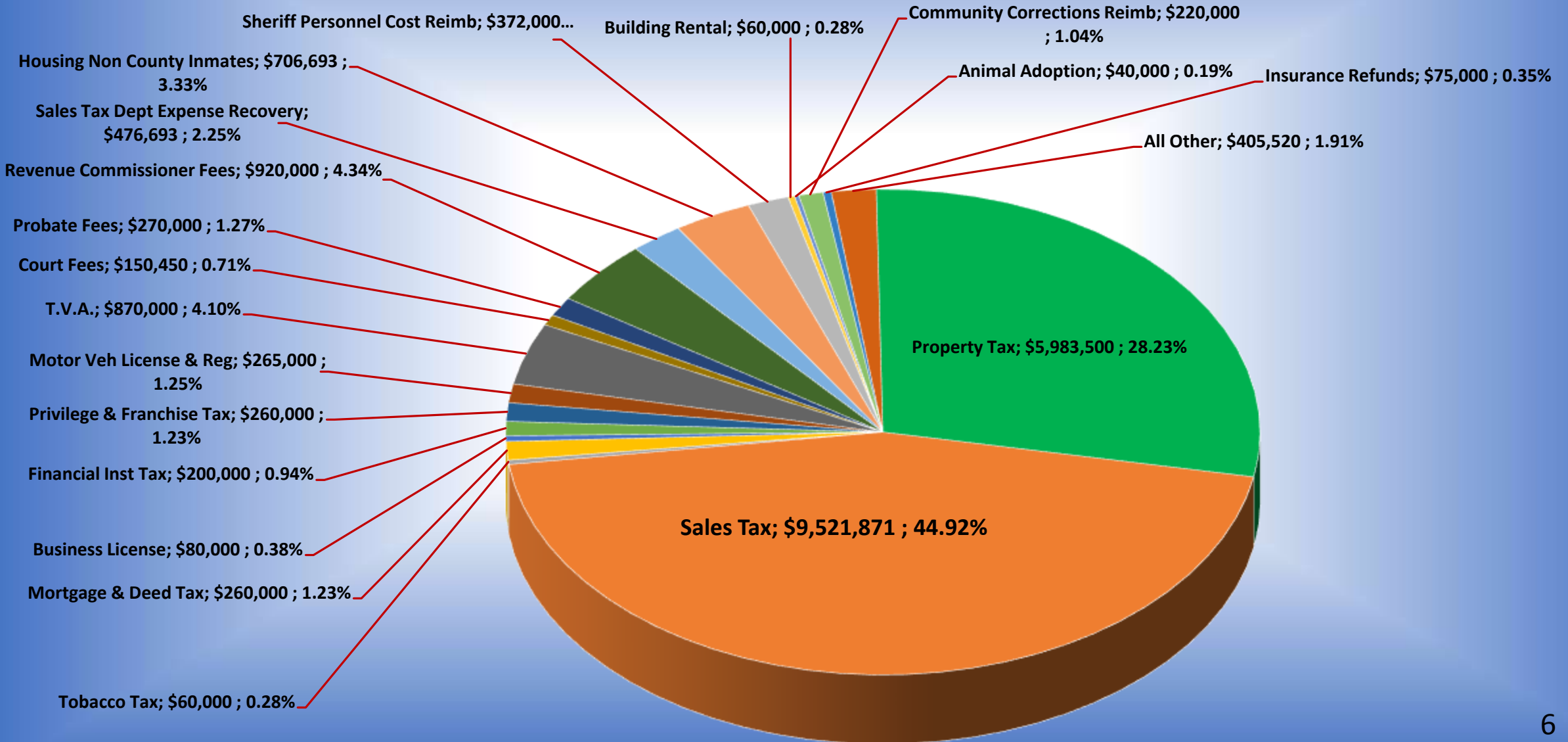
	Budget FY 2018
Soil Conservation <i>Direct 50,00- Plus Three Emp's</i>	220,551
Forestry	30,000
I D Board	75,000
Airport	180,000
Agriplex Center	7,500
Vol Fire Department	125,424
Health Dept	90,000
Cullman Area Mental Health	29,000
Library- <i>Direct \$79K -Plus six employees</i>	349,379
Chamber OF Comm.	5,000
Lighthouse	1,200
Victim Services of Cullman	7,500
Dev Disabled-Cullman 310 Auth.	75,000
Board of Education	164,100
Extension Service	50,000
Foster Grandparent(Community Action)	1,000
United Way	7,500
Other Misc.	7,500
Good Samaritan Health Clinic	5,000
Child Advocacy Center of Cullman	5,000
Total All Appropriations	<u>\$1,435,654</u>

*** Soil & Conservation has three County employees assigned to them & all paid by the County.

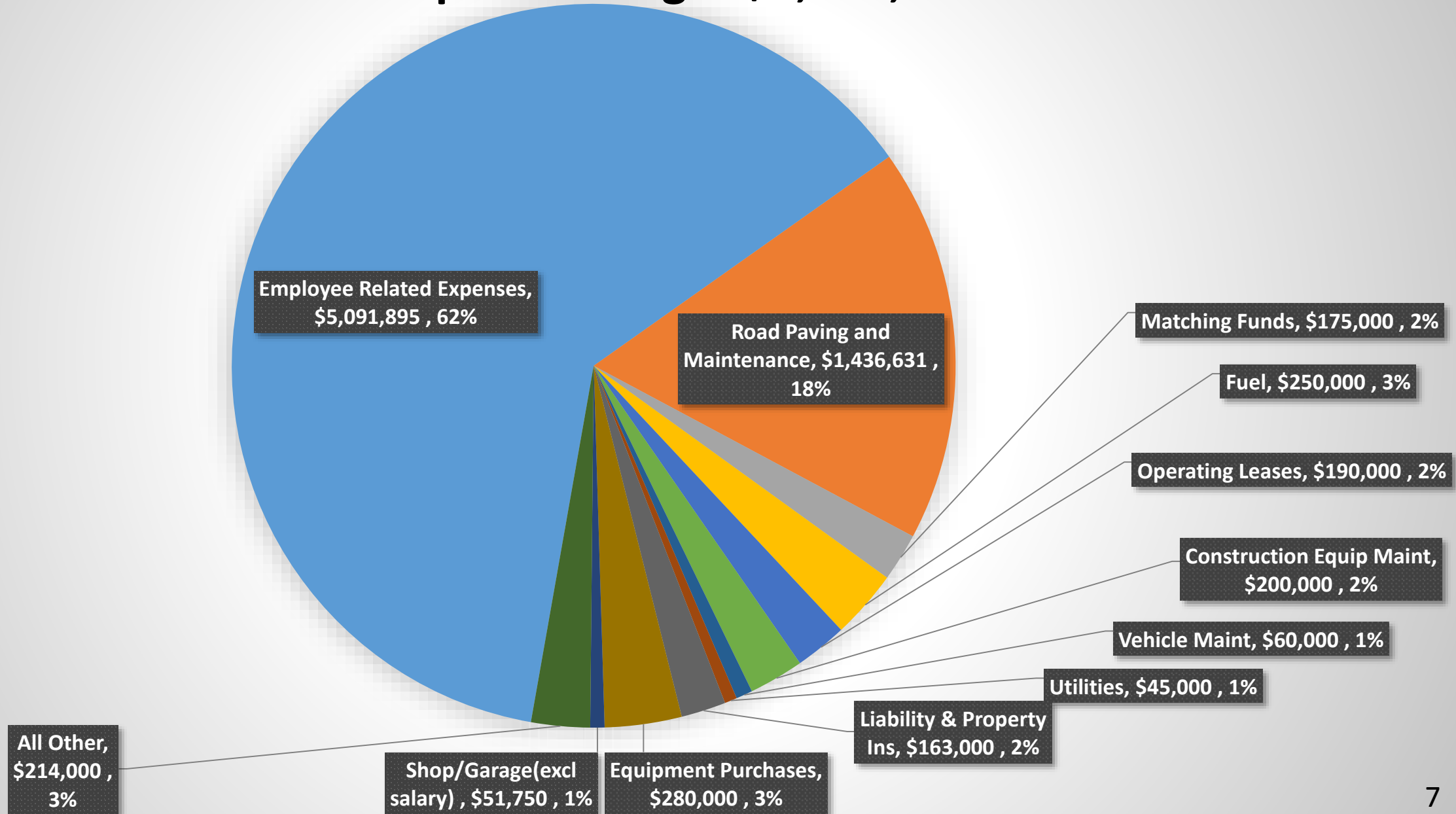
*** Library has four f/t & two p/t County employees paid by the County.

General Fund FY 2018 Budgeted Revenue

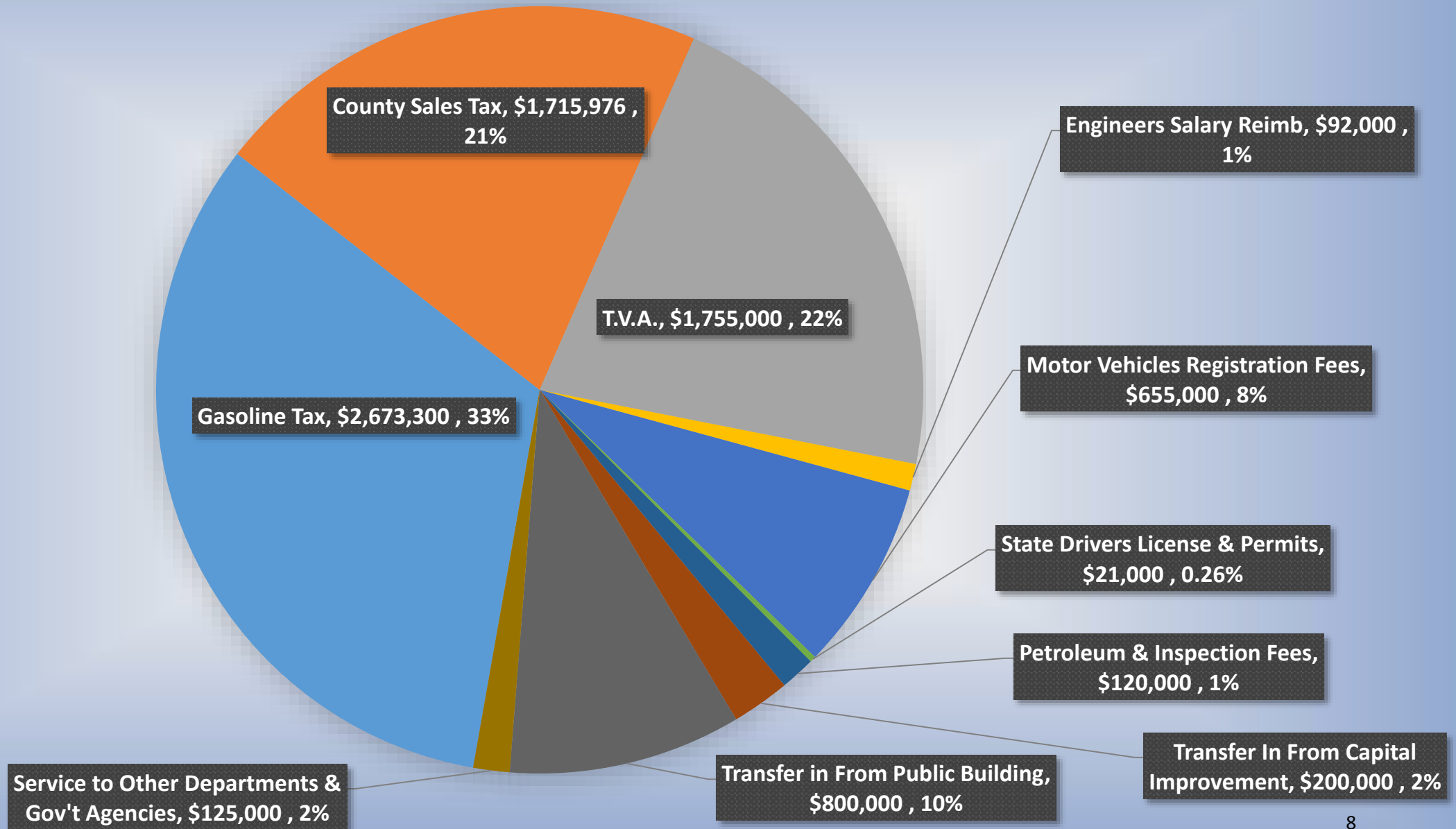
\$21,196,727



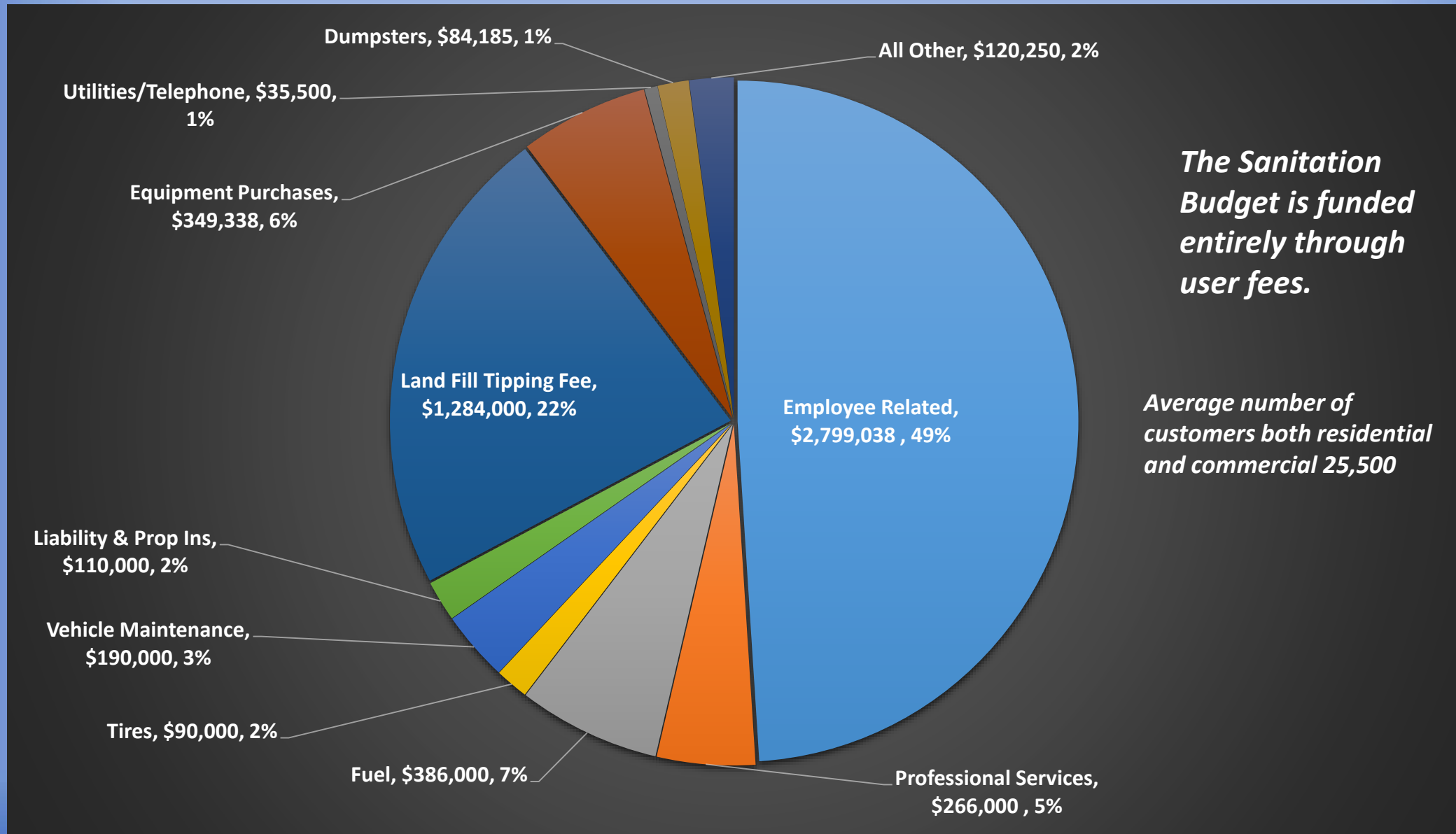
ROAD Department FY 2018 Expense Budget \$8,157,276



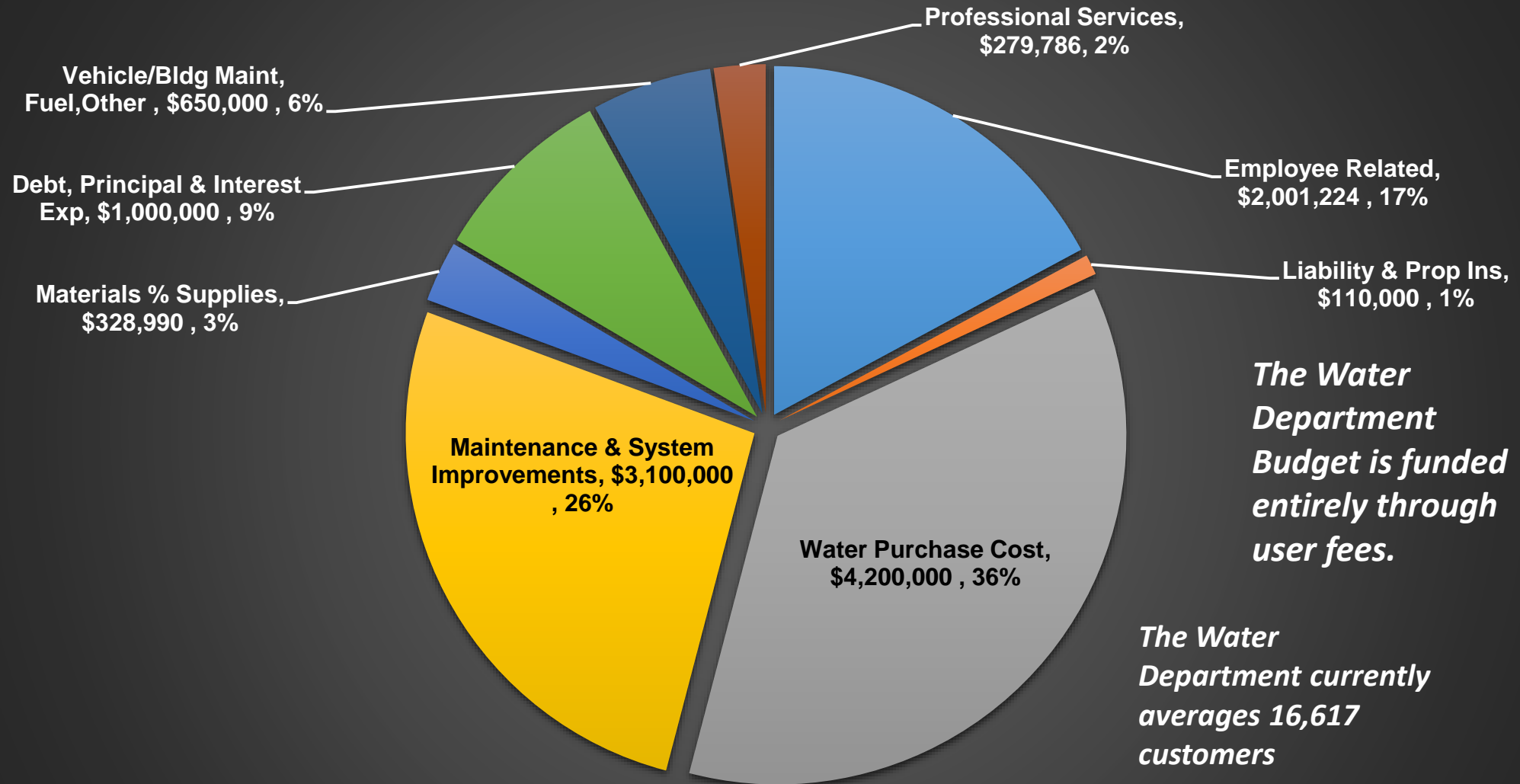
FY 2018 Road Dept Revenue Budget \$8,157,276



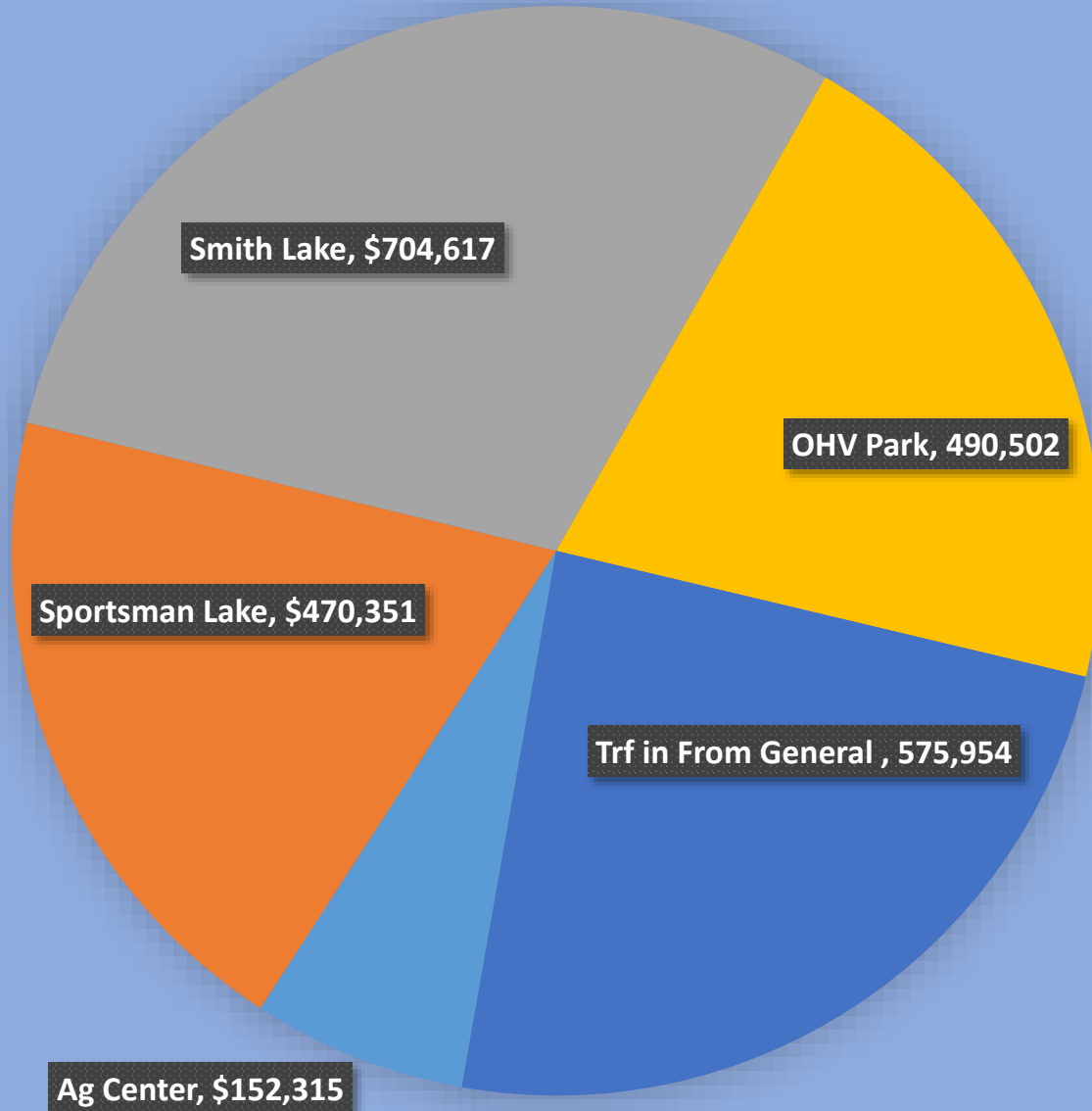
FY 2018 Sanitation Expense Budget \$5,098,100



FY 2018 Water Department Budget \$11,670,000



PARKS - FY 2018 Budget \$1,817,785



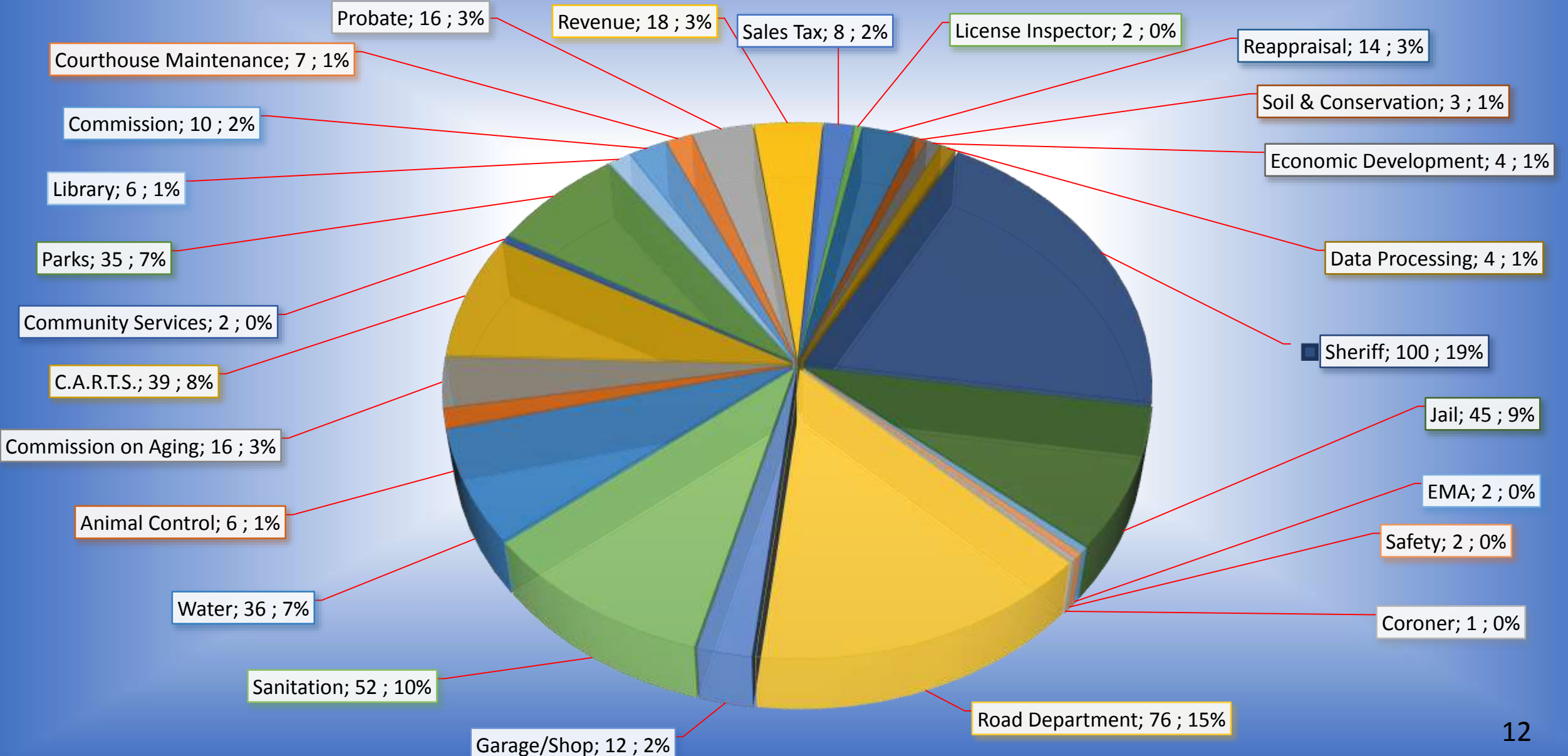
Revenue Sources

User Fees	\$1,112,000	68%
Transfer From General	<u>575,954</u>	<u>32%</u>
Total	\$1,817,785	

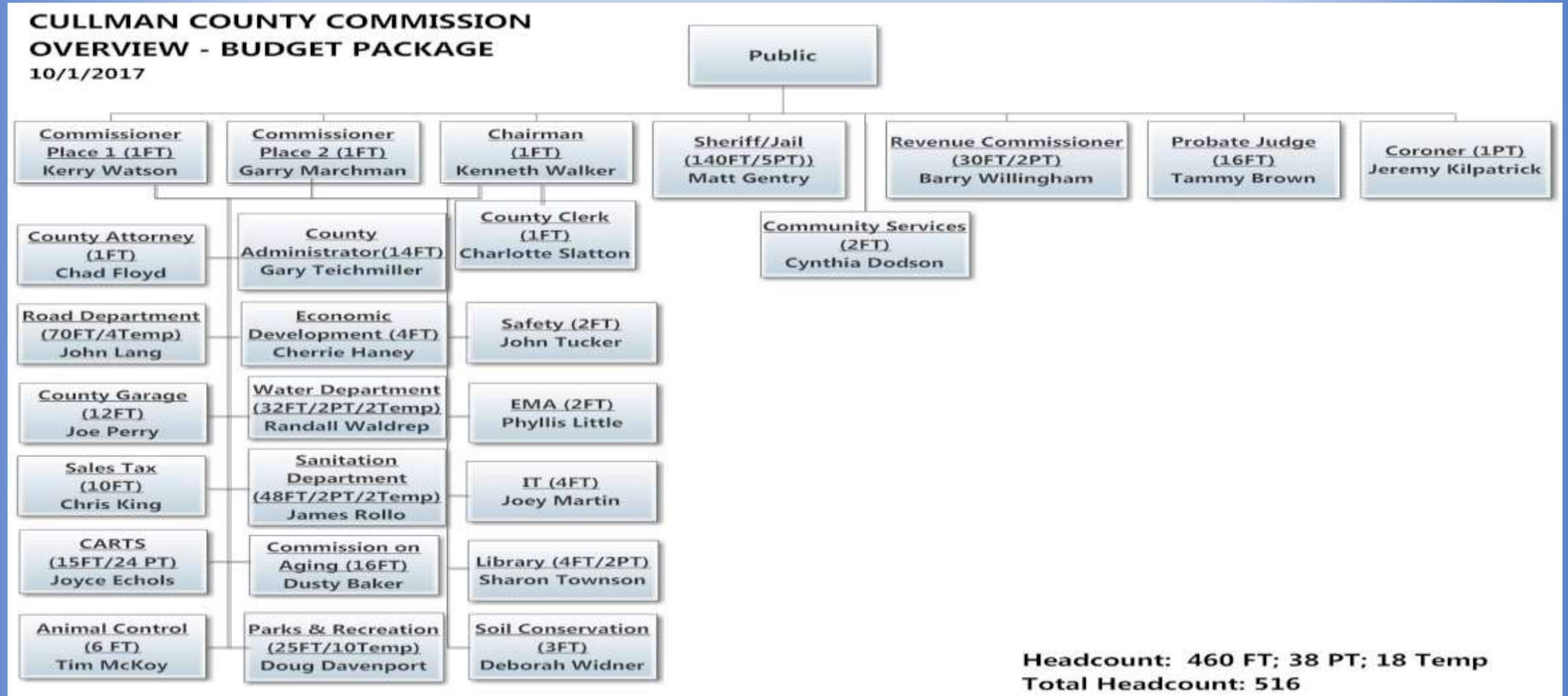
FY 2018 Budgeted Employees By Department #516

460 F/Time 38 P/Time 18 Temporary

(F/T includes Elected Officials)



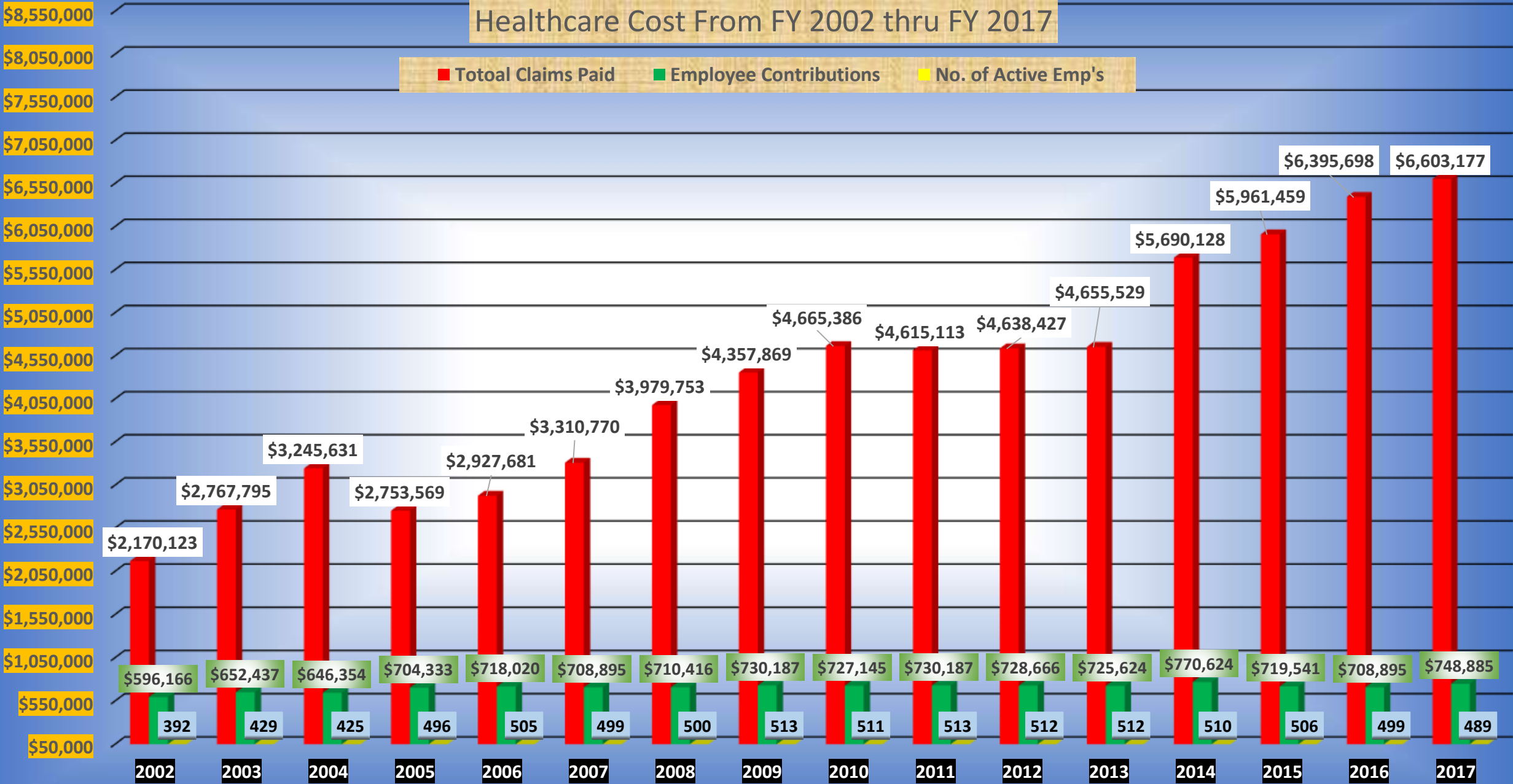
Summary Level Organizational Chart



Budgeted Revenue and Expense by Fund including Beginning and Ending Cash Balances

Cullman County											
Proposed FY 17 - 18 Budget											
Governmental Funds			Estimated	Revenues			Expenses			Estimated	
Fund Number	Fund Name		Beg. Cash Balance Incl's CD's	Current Yr Revenue	Transfers In	Total Revenue	Current Yr Expenses	Transfers Out	Total Expense	Ending Cash Balance Incl's CD's	Increase (Decrease) Cash
001	General		5,000,000	21,196,727	0	21,196,727	18,790,578	2,701,481	21,492,059	4,704,667	(295,333)
004	93 Sales Tax- Res.		3,400,000	0	0	0	0	0	0	3,400,000	0
110	Service For COA			82,000	0	82,000	82,000	0	82,000	0	0
111	Gasoline Fund			5,681,276	1,481,000	7,162,276	7,162,276	0	7,162,276	(0)	(0)
112	Public		3,810,000	1,983,000	0	1,983,000	500,000	822,000	1,322,000	4,471,000	661,000
113	Public Hwy & Traffic			481,000	0	481,000	0	481,000	481,000	0	0
116	Capital Improvement		949,000	400,000	0	400,000	200,000	871,078	1,071,078	277,922	(671,078)
117	RRR Gasoline			1,190,000	346,000	1,536,000	1,536,000	0	1,536,000	0	0
118	Secondary Road			346,000	0	346,000	0	346,000	346,000	0	0
119	Coal & Severance			0	0	0	0	0	0	0	0
120	Reappraisal			1,421,050	0	1,421,050	1,421,050	0	1,421,050	0	0
123	Tourism Fund		93,000	58,000	0	58,000	58,000	0	58,000	93,000	0
124	C.O.A. Fund			80,000	726,166	806,166	806,166	0	806,166	0	0
125	Juvenile Probation			52,000	308,494	360,494	360,494	0	360,494	0	0
126	Program & Subsistance		75,000	26,000	0	26,000	6,000	20,000	26,000	75,000	0
127	Day Treatment Prog.		144,000	40,000	0	40,000	0	40,000	40,000	144,000	0
128	Work Release			160,098	0	160,098	160,098	0	160,098	0	0
129	Law Library		30,000	20,000	0	20,000	20,000	0	20,000	30,000	0
135	Economic Development			12,500	363,810	376,310	376,310	0	376,310	0	0
136	Motor Vehicle Special		23,912	3,000	0	3,000	3,000	0	3,000	23,912	0
150	CARTS Escrow			416,000	124,000	540,000	540,000	0	540,000	0	0
155	C.A.R.T.S.		124,000	957,275	492,225	1,449,500	1,449,500	124,000	1,573,500	0	(124,000)
156	Special Probate fund		22,000	15,200	0	15,200	15,200	0	15,200	22,000	0
166	Sheriff's General Fund		48,000	30,000	0	30,000	30,000	0	30,000	48,000	0
201	Judicial Jail Const.		449,000	180,000	0	180,000	0	292,000	292,000	337,000	(112,000)
313	2004 L/Term Note - Jail		0	0	292,000	292,000	292,000	0	292,000	0	0
315	2010 G/O Warrants - New J		0	0	671,078	671,078	671,078	0	671,078	0	0
316	CCED Bldg		0	0	22,000	22,000	22,000	0	22,000	0	0
317	222 Interchange-Note		0	225,000	0	225,000	225,000	0	225,000	0	0
765	District Attorney		22,000	25,000	0	25,000	25,000	0	25,000	22,000	0
770	Worthless Check Fee		18,000	100,000	0	100,000	100,000	0	100,000	18,000	0
Total Governmental Funds			14,207,912	35,181,126	4,826,774	40,007,899	34,851,751	5,697,559	40,549,310	13,666,501	(541,411)
Propreitary Funds											
511	Sanitation		400,000	5,714,311	0	5,714,311	5,714,311	0	5,714,311	400,000	0
512-516	Parks		0	1,127,000	690,785	1,817,784	1,817,785	0	1,817,785	(0)	(0)
518	Equity Inv In Airport accou		0	0	180,000	180,000	180,000	0	180,000	0	0
520	Water		2,500,000	11,670,000	0	11,670,000	11,670,000	0	11,670,000	2,500,000	0
Total Propreitary Funds			2,900,000	18,511,311	870,785	19,382,096	19,382,097	0	19,382,097	2,900,000	(0)
Total Budget - FY 17-18			17,107,912	53,692,437	5,697,559	59,389,995	54,233,848	5,697,559	59,931,407	16,566,501	(541,411)

Healthcare Cost From FY 2002 thru FY 2017



Employee count & revenue excludes Retirees : At September 2014 there were 52 retirees: at September 2016 there were 62 retirees: 2017 there are 63. This will continue to increase as our average workforce age is 45. 15