



# CULLMAN COUNTY COMMISSION

FISCAL YEAR 2024-2025 BUDGET

APPROVED SEPTEMBER 17, 2024

# 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 2022 population of 90,665 people. 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.
- ▶ The Commissioners have set some priorities including:
  - ▶ Restoring Cullman County Roads, Bridges and Infrastructure
  - ▶ Recruiting and Retaining high-quality employees
  - ▶ Maintaining County buildings and equipment to a high standard
  - ▶ Operating Enterprise Funds as efficiently as possible using proven business practices to reduce taxpayer subsidies.

- ▶ The Code of Alabama 1975, Title II, 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, 2024, through September 30, 2025.



Chairman: Jeff Clemons

Commissioner District 1: Kerry Watson

Commissioner District 2: Garry Marchman

Commissioner District 3: Kelly Duke

Commissioner District 4: Corey Freeman

THE BUDGET 2024-2025

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								
		Proposed FY 24-25 Budget							3	
Governmental Funds		Estimated	Revenues				Expenses		Estimated	
		Beg. Cash							Ending Cash	Increase
Fund	Fund	Balance	Current Yr	Transfers	Total	Current Yr	Transfers	Total	Balance	(Decrease)
Number	Name	Excl's CD's	Revenue	In	Revenue	Expenses	Out	Expense	Incl's CD's	Cash
001	General	3,120,550	34,086,846	0	34,086,846	28,550,833	5,185,473	34,086,846	3,120,550	0
004	93 Sales Tax- Res.	3,369,266	65,000	0	65,000	0	0	0	3,434,266	65,000
029	Pistol Permit Revenue Loss	230,226	70,000		70,000	50,000		50,000	250,226	20,000
031	Opioid Settlement Fund	147,645	50,000	0	50,000	197,645		197,645	0	(147,645)
110	Service For COA	0	32,000	0	32,000	32,000	0	32,000	0	0
111	Gasoline Fund	100,000	6,675,000	6,023,937	12,698,937	12,698,937	0	12,698,937	100,000	0
112	Public Building, Roads, Bric	2,000,000	3,615,000	0	3,615,000	100,000	3,236,000	3,336,000	2,279,000	279,000
113	Public Hwy & Traffic	31,542	520,000	0	520,000	0	515,000	515,000	36,542	5,000
116	Capital Improvement	500,000	489,500	0	489,500	376,299	0	376,299	613,201	113,201
117	RRR Gasoline	0	1,245,000	413,860	1,658,860	1,658,860	0	1,658,860	0	0
118	Secondary Road	0	413,860	0	413,860	0	413,860	413,860	0	0
120	Reappraisal	0	1,843,974	0	1,843,974	1,843,974	0	1,843,974	0	0
123	Tourism Fund	85,551	0	0	0	20,000	0	20,000	65,551	(20,000)
124	C.O.A. Fund	101,796	60,250	1,133,209	1,193,459	1,193,459	0	1,193,459	101,796	0
125	Juvenile Probation	5,000	49,000	341,851	390,851	390,851	0	390,851	5,000	0
126	Program & Subsistance	110,000	25,000	0	25,000	6,000	10,000	16,000	119,000	9,000
127	Day Treatment Prog.	0	31,000	0	31,000	11,000	10,000	21,000	10,000	10,000
128	Work Release	0	109,426	0	109,426	109,426	0	109,426	0	0
129	Law Library	39,355	15,000	0	15,000	15,000	0	15,000	39,355	0
135	Economic Development	140,000	12,500	429,556	442,056	442,056	0	442,056	140,000	0
136	Motor Vehicle Special	25,000	3,000	0	3,000	3,000	0	3,000	25,000	0
150	CARTS Escrow	26,195	0	148,724	148,724	148,724	0	148,724	26,195	0
155	C.A.R.T.S.	22,363	1,454,282	736,697	2,190,979	2,064,618	148,724	2,213,342	0	(22,363)
156	Special Probate fund	21,000	17,000	0	17,000	17,000	0	17,000	21,000	0
166	Sheriff's General Fund	25,000	5,000	0	5,000	5,000	0	5,000	25,000	0
201	Judicial Jail Const.	172,937	0	0	0	0	172,937	172,937	0	(172,937)
220	County Rebuild Alabama	0	1,420,000	0	1,420,000	1,420,000	0	1,420,000	0	0
221	Federal Aid Exchange	0	400,000	0	400,000	400,000	0	400,000	0	0
250	CARES Act	210,000	0	0	0	180,000	20,000	200,000	10,000	(200,000)
298	Coronavirus Rescue Act Fur	2,411,860	0	0	0	2,411,860	0	2,411,860	0	(2,411,860)
299	Coronavirus Rescue Act Fur	1,677,266	0	0	0	1,677,266	0	1,677,266	0	(1,677,266)
313	L/Term Note	0	0	0	0	0	0	0	0	0
765	District Attorney	42,825	20,000	0	20,000	15,000	0	15,000	47,825	5,000
770	Worthless Check Fee	15,000	35,000	0	35,000	35,000	0	35,000	15,000	0
<b>Total Governmental Funds</b>		<b>14,630,377</b>	<b>52,762,638</b>	<b>9,227,834</b>	<b>61,990,472</b>	<b>56,073,808</b>	<b>9,711,994</b>	<b>66,136,342</b>	<b>10,484,507</b>	<b>(4,145,870)</b>
<b>Proprietary Funds</b>										
511	Sanitation	109,000	8,400,000	0	8,400,000	8,400,000	0	8,400,000	109,000	0
512-516	Parks	0	1,533,200	1,548,160	3,081,360	3,081,360	0	3,081,360	0	0
518	Equity Inv In Airport accoun	0	0	0	0	0	0	0		0
520	Water	400,000	16,382,970	0	16,382,970	16,382,970	0	16,382,970	400,000	0
<b>Total Proprietary Funds</b>		<b>509,000</b>	<b>26,316,170</b>	<b>1,548,160</b>	<b>27,864,330</b>	<b>27,864,330</b>	<b>0</b>	<b>27,864,330</b>	<b>509,000</b>	<b>0</b>
<b>Total Budget - FY 24-25</b>		<b>15,139,377</b>	<b>79,078,808</b>	<b>10,775,994</b>	<b>89,854,802</b>	<b>83,938,138</b>	<b>9,711,994</b>	<b>94,000,672</b>	<b>10,993,507</b>	<b>(4,145,870)</b>

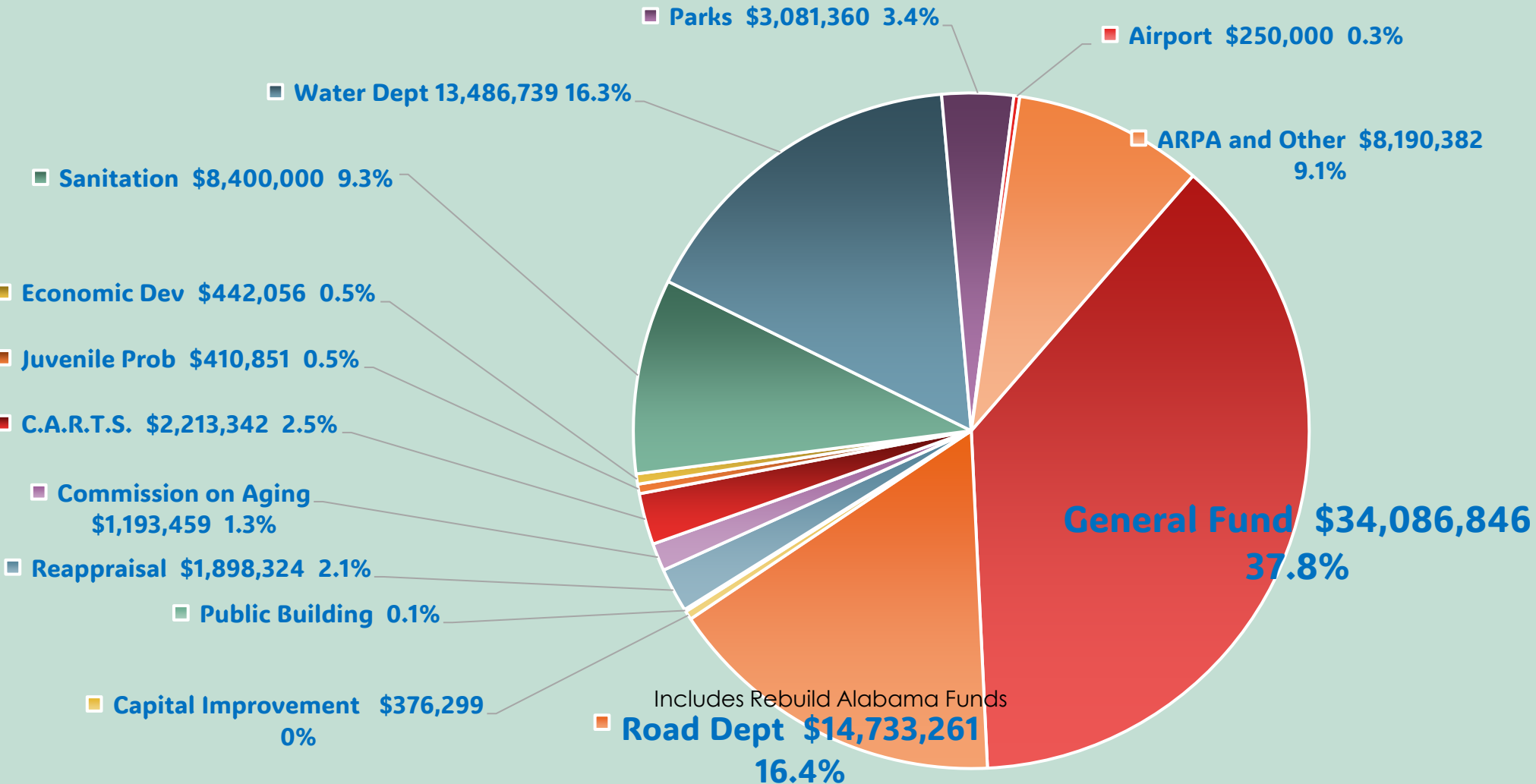
				FY 24-25	FY 23-24	FY 22-23	Variance			
				Budget	Budget	Budget	Inc(Dec)			
<b>General Fund-(Incl's transfers to other dept's of approx \$4.5mil )</b>				33,736,306	31,467,929	28,016,324	2,268,377			
<b>Less trf's to other departments</b>				(5,185,473)	(4,499,695)	(3,732,233)	(685,778)			
<b>Road Department(incl's RRR, Pub Hwy, Sec Rds &amp; Severence)</b>				12,698,937	10,488,240	7,635,000	2,210,697			
<b>Rebuild Alabama</b>				1,334,323	1,364,000	1,229,858	(29,677)			
<b>Federal Aid Exchange</b>				400,000	400,000	400,000	0			
<b>Public Building</b>				3,336,000	3,250,000	2,928,000	86,000			
<b>Capital Improvement Fund</b>				376,299	475,000	436,000	(98,701)			
<b>Reappraisal</b>				1,898,324	1,843,794	1,894,424	54,530			
<b>Commission On Aging</b>				1,193,459	1,166,558	1,011,561	26,901			
<b>C.A.R.T.S.</b>				2,213,342	2,472,812	2,236,581	(259,470)			
<b>State Juvenile Probation Dept</b>				370,851	401,414	398,780	(30,563)			
<b>Economic Development</b>				442,056	363,993	369,891	78,063			
<b>Sanitation</b>				8,400,000	8,350,000	7,842,317	50,000			
<b>Parks-Smith Lake, Sportsman Lake, Clarkston &amp; OHV</b>				3,181,360	2,709,767	2,624,047	471,593			
<b>Water</b>				15,424,500	14,690,360	13,085,253	734,140			
<b>Airport Operations</b>				250,000	245,000	245,000	5,000			

# FY 2025 Total Budget

## \$82,979,668

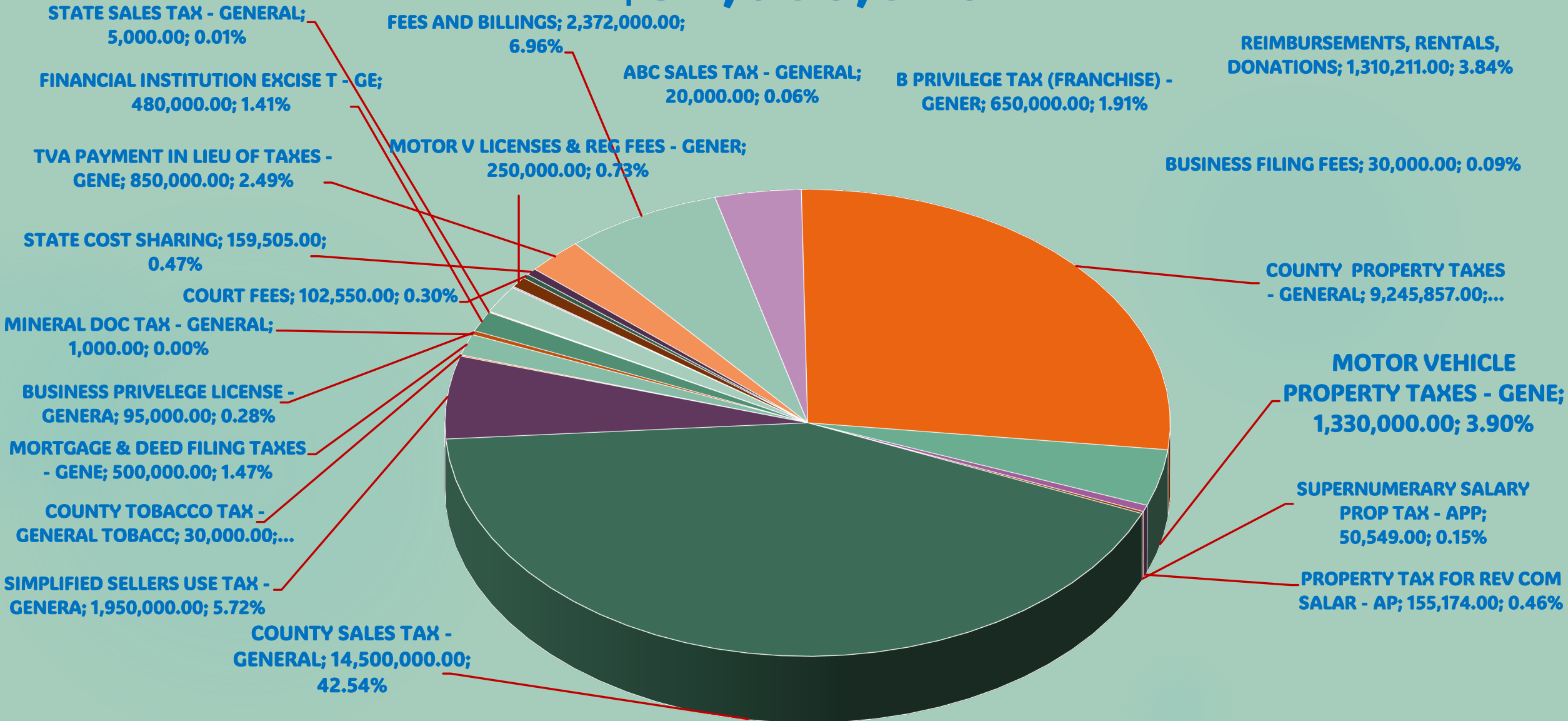
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- General Fund
- Road Dept
- Capital Improvement
- Public Building
- Reappraisal
- Commission on Aging
- C.A.R.T.S.
- Juvenile Prob
- Economic Dev
- Sanitation
- Water Dept
- Parks
- Airport
- ARPA and Other



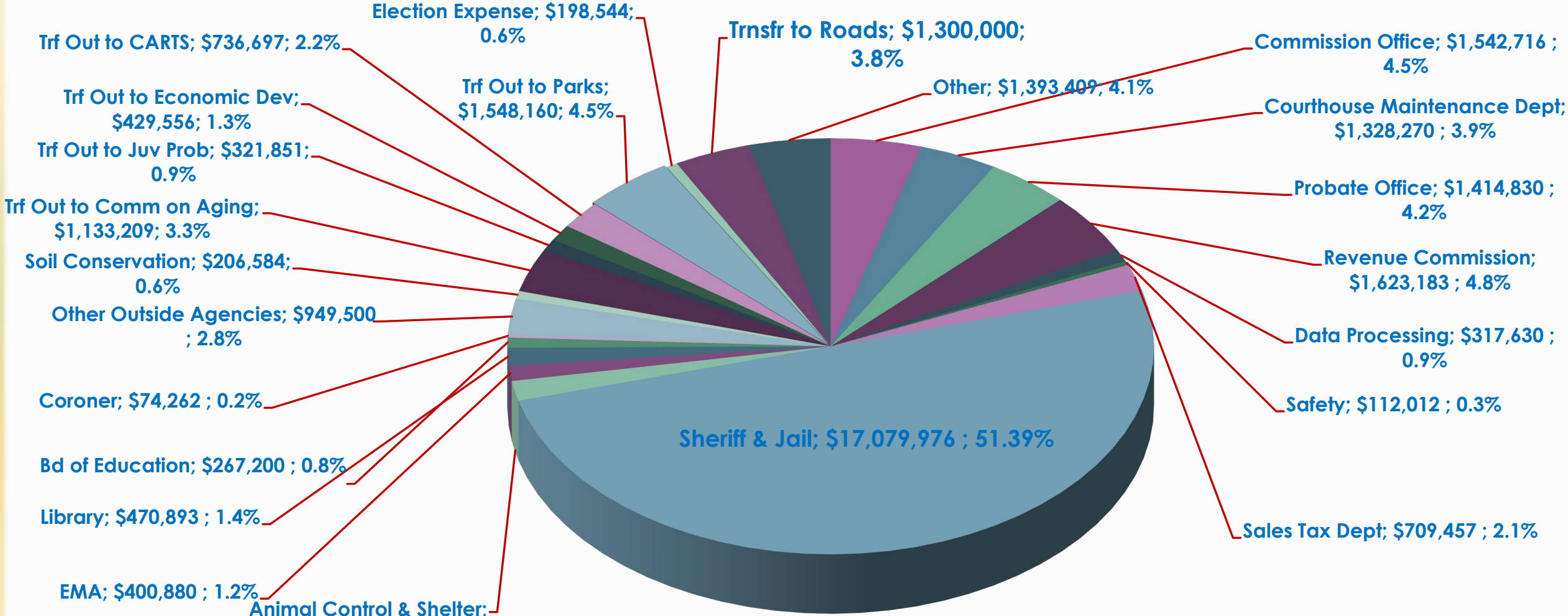
# General Fund FY 2025 Budgeted Revenue

## \$34,086,846



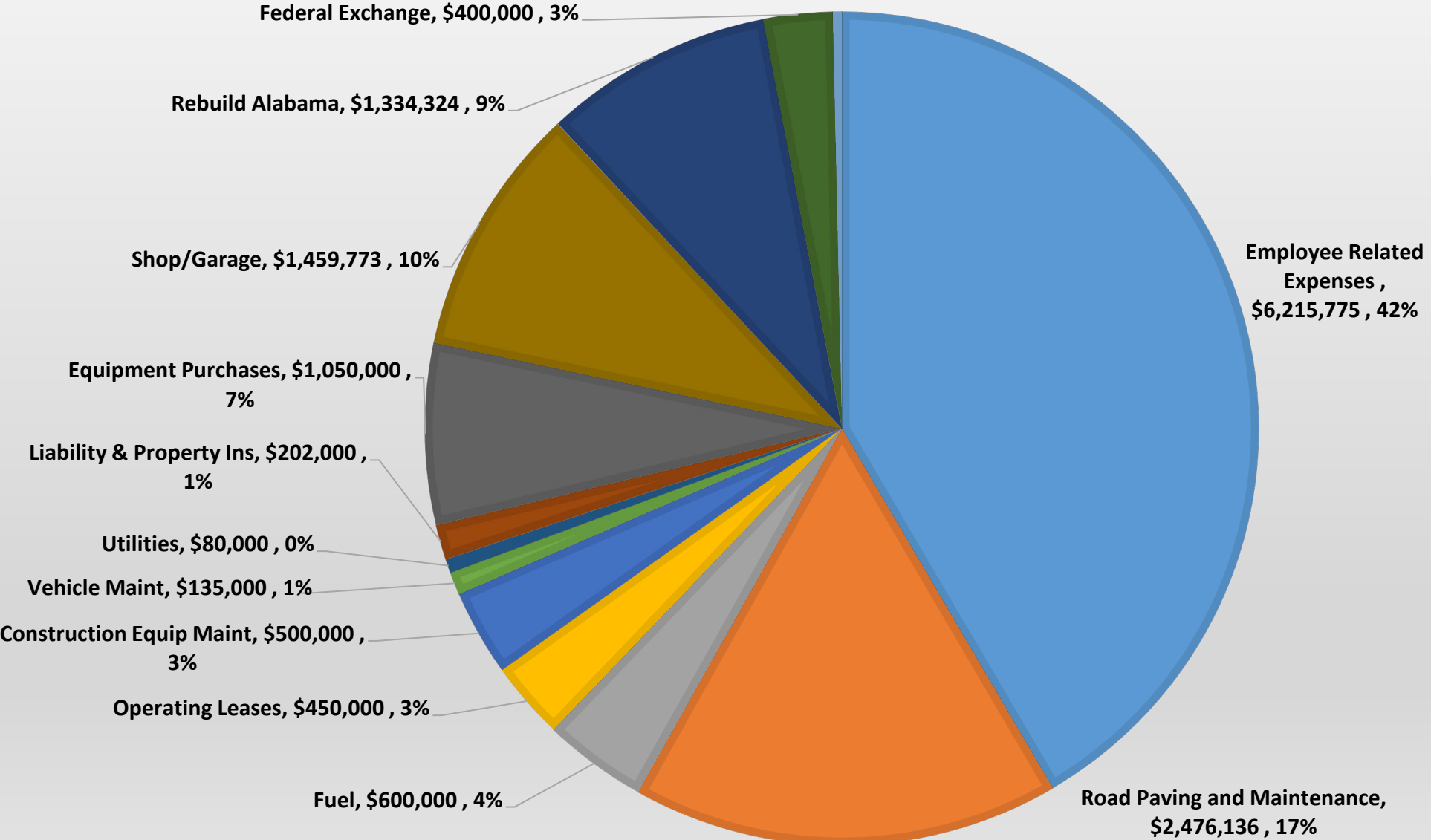
# General Fund FY 2025 Budgeted Expense

## \$34,086,846



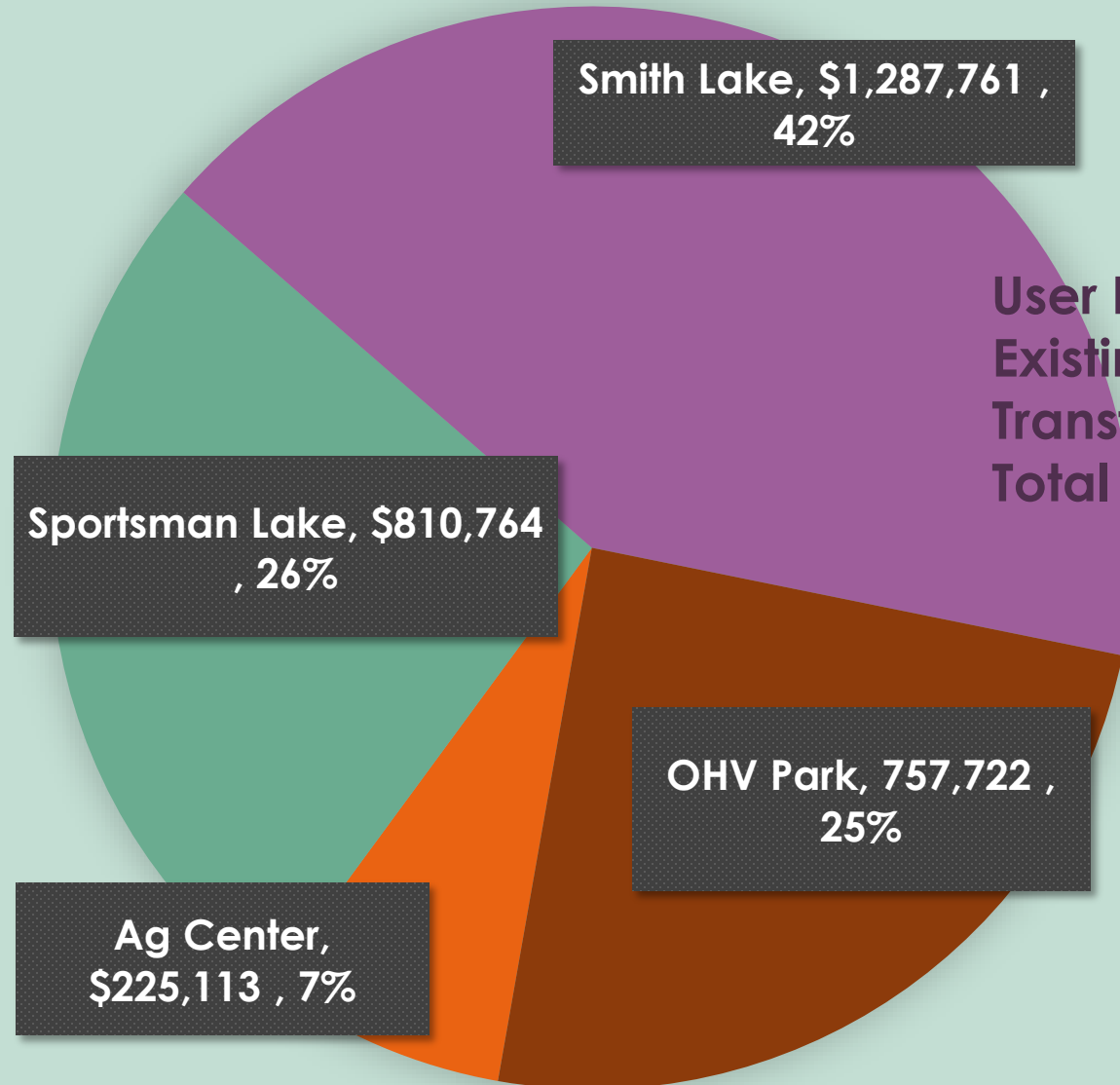
# CULLMAN COUNTY ROADS BUDGET FY 2025

- Employee Related Expenses
- Road Paving and Maintenance
- Fuel
- Operating Leases
- Construction Equip Maint
- Vehicle Maint
- Utilities
- Liability & Property Ins
- Equipment Purchases
- Shop/Garage
- Rebuild Alabama
- Federal Exchange
- Federal Match
- Other





# CULLMAN COUNTY PARKS SYSTEM- FY 2025 Budget

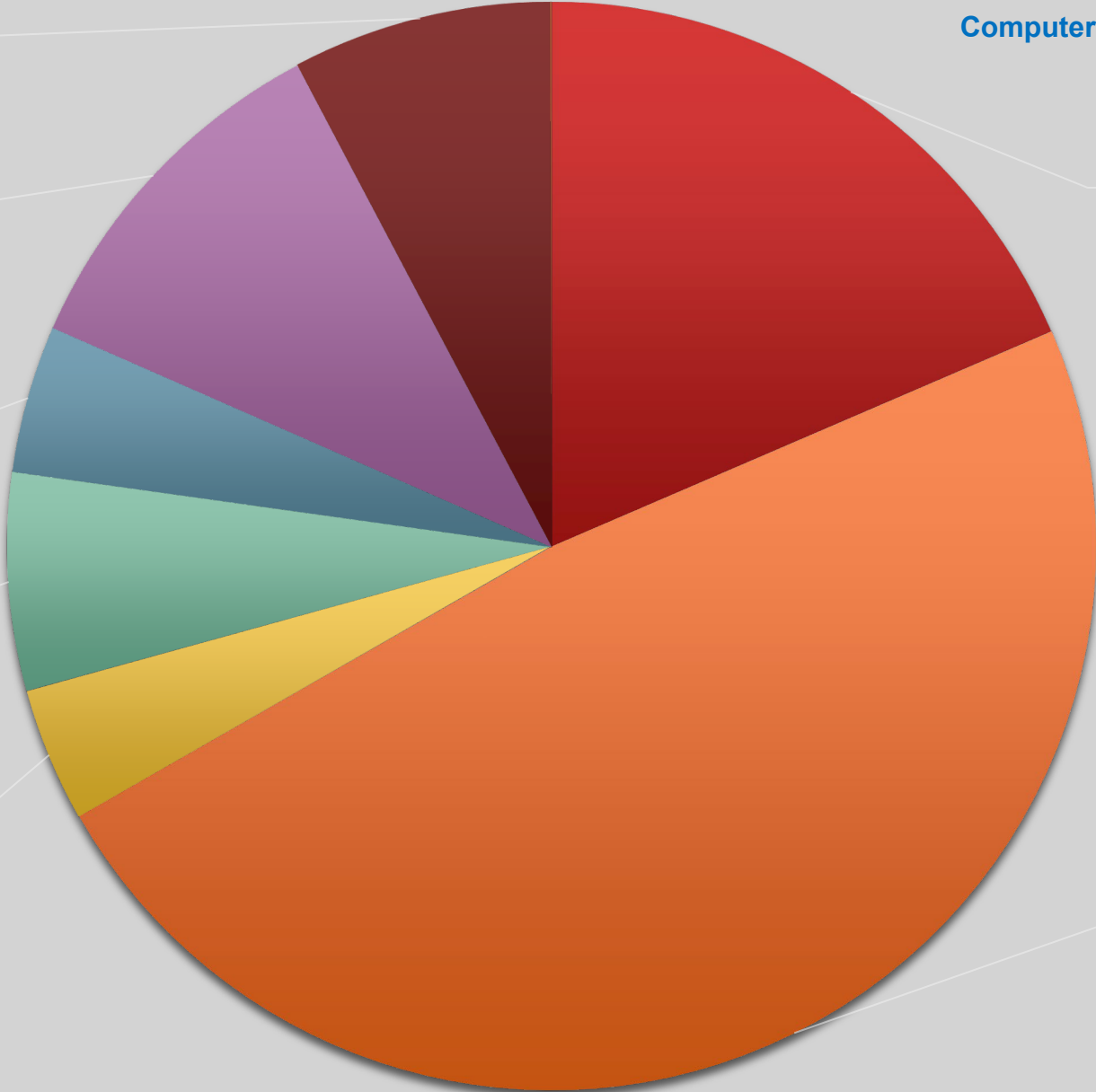


## Revenue Sources

User Fees	\$1,533,200	49.83%
Existing Cash Balance	\$100,000	3.25%
Transfer From General	\$1,548,160	46.92%
<b>Total</b>	<b>\$3,181,360</b>	<b>100.00%</b>

# FY 2025 Water Department Budget

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Computer Upgrades, \$6,000, 0.04%

Employee Related, \$3,035,657, 19%

Bond & Interest Payments, \$1,259,900, 8%

Materials & Supplies, \$1,750,000, 11%

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

Water for Resale, \$7,900,000, 48%

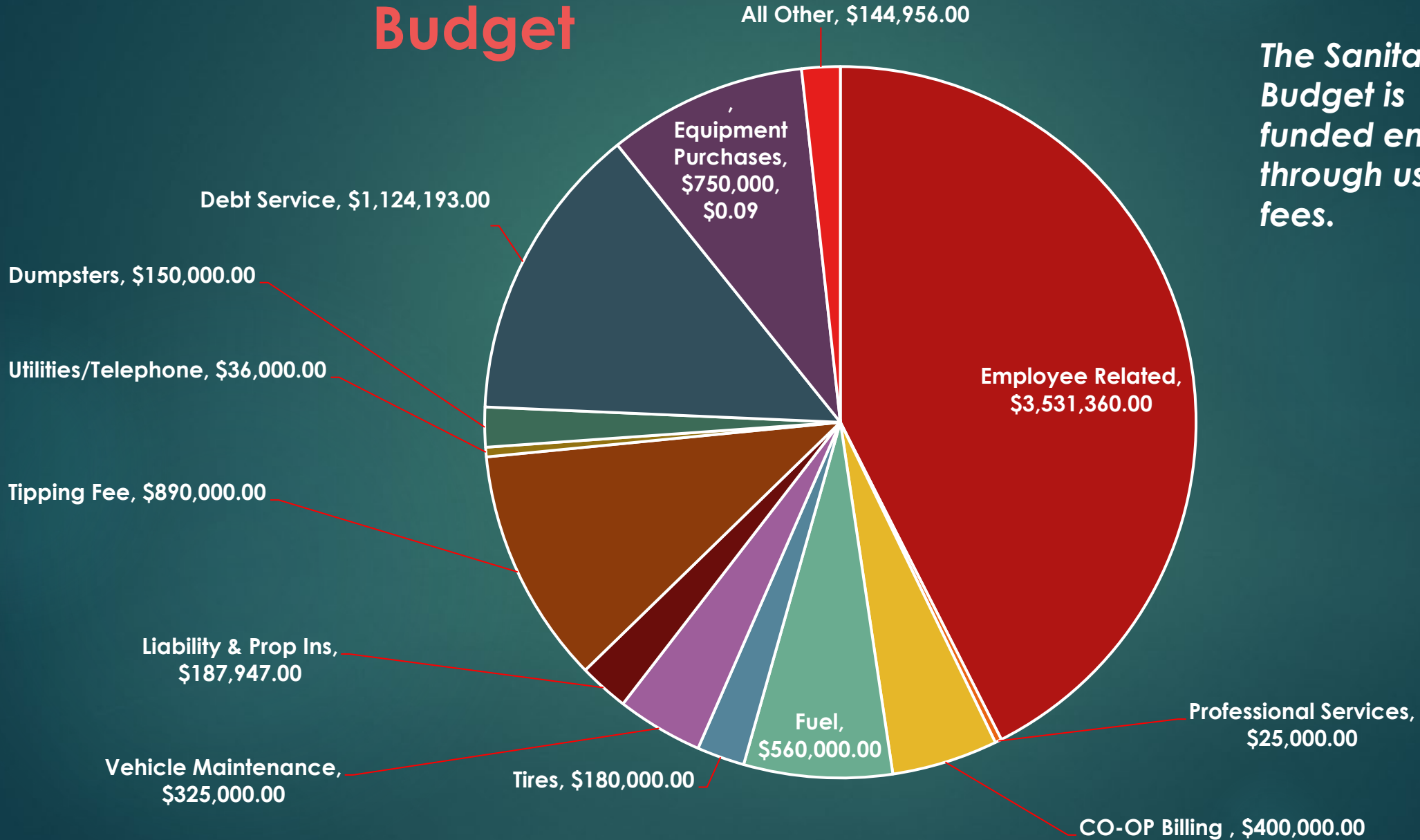
General Expenses, \$650,000, 4%

Maintenance & Improvements, \$1,061,413, 6%

Meter Change Out, \$720,000, 4%

# FY 2025 Sanitation Expense Budget

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



# Appropriations To Outside Agencies

Agency Requesting Funds	FY 2025	FY 2024	FY 2023	FY 2022
Cullman Elks Veterans Committee	18,000.00	18,000.00	18,000.00	8,000.00
Cullman Festhalle Market Platz Committee Promotion	3,000.00	3,000.00	3,000.00	3,000.00
Industrial Development Board	100,000.00	100,000.00	100,000.00	90,000.00
Soil Conservation	200,719.00	200,719.00	197,849.00	194,000.00
Forestry	24,000.00	24,000.00	24,000.00	24,000.00
Airport	250,000.00	245,000.00	245,000.00	180,000.00
Vol Fire Department	109,000.00	109,000.00	109,000.00	109,000.00
Health Dept- AL Public Health	80,000.00	75,000.00	72,000.00	72,000.00
Cullman Area Mental Health	29,000.00	29,000.00	29,000.00	29,000.00
Chamber of Commerce- membership through CCEDC	5,000.00	5,000.00	5,000.00	5,000.00
Developmentally Disabled-Cullman 310 Authority	60,000.00	60,000.00	60,000.00	60,000.00
Board of Education	148,000.00	148,000.00	148,000.00	148,000.00
Extension Service	45,000.00	45,000.00	40,000.00	40,000.00
Victim Services of Cullman	1,000.00	1,000.00	1,000.00	1,000.00
Agriplex- request for Extension rent upon completion of building	30,000.00	7,500.00	5,000.00	2,500.00
Foster Grandparent(Community Action)	1,000.00	1,000.00	1,000.00	1,000.00
United Way	2,500.00	2,500.00	2,500.00	2,500.00
Good Samaritan Health Clinic	3,000.00	1,000.00	1,000.00	1,000.00
Child Advocacy Center of Cullman	1,000.00	1,000.00	1,000.00	1,000.00
Lighthouse	-	1,000.00	1,000.00	1,000.00
Friends of the Public Library	5,000.00	5,000.00	5,000.00	5,000.00
Farm-City	300.00	300.00	300.00	300.00
VFW Heroes Dinner	500.00	500.00	500.00	500.00
VFW SGB Shot	12,000.00	12,000.00	12,000.00	
Project Lifesaver	5,000.00	-	-	-