

CULLMAN COUNTY COMMISSION

*Serving Our Community
for a Better Tomorrow!*

www.co.cullman.al.us

CITIZEN-CENTRIC REPORT | FY 2025

✓ **WHO WE ARE** Cullman County, established in 1877, is located in north-central Alabama and home to more than 90,000 residents. The County Commission serves as the county's legislative body and is responsible for ensuring efficient, transparent, and citizen-focused governance.

OUR MISSION

TO PROVIDE HIGH-QUALITY PUBLIC SERVICES, MAINTAIN AND IMPROVE COUNTY INFRASTRUCTURE, SUPPORT A SKILLED WORKFORCE, AND STEWARD TAXPAYER RESOURCES RESPONSIBLY.

MEET YOUR COUNTY COMMISSION ★



KERRY WATSON
DISTRICT 1



GARRY MARCHMAN
DISTRICT 2



JEFF CLEMONS
CHAIRMAN



KELLY DUKE
DISTRICT 3







COREY FREEMAN
DISTRICT 4

! STRATEGIC PRIORITIES !

- 1 Infrastructure & Roads:**
Restore and maintain county roads, bridges, and public facilities.
- 2 Personnel:**
Recruit and retain high-quality employees to deliver essential services.
- 3 Public Safety:**
Support law enforcement, emergency response, and justice services.
- 4 Efficiency:**
Operate enterprise funds using proven business practices.
- 5 Stewardship:**
Ensure transparent budgeting and responsible use of public funds.

COUNTY SNAPSHOT

-  Population: **90,665** (2022)
-  Area: **734 Square Miles**
-  Largest City/County Seat: **City of Cullman**
-  Location: **Midway between Birmingham and Huntsville on I-65**



HOW WE'RE DOING

Delivering Results for Cullman County



INFRASTRUCTURE & ROADS

55+ MILES
of roads resurfaced Annually

The FY 2025 Roads Budget totals **\$14.7 million**, supporting:

- **Employee Costs:** \$6.2 million
- **Road Paving & Maintenance:** \$2.48 million
- **Equipment Purchases:** \$1.05 million
- **Rebuild Alabama Projects:** \$1.33 million
- **Federal Aid Exchange:** \$400,000



PERSONNEL

Personnel costs are the largest share of nearly every department's budget, reflecting the county's commitment to:

- Competitive pay
- Retention of skilled employees
- High-quality public service delivery



\$36,930,270
Personnel Costs for FY 2025



PUBLIC SAFETY

Public Safety remains the single largest General Fund investment:

- **Sheriff & Jail:** \$17.93 million (48% of General Fund expenses)
- **EMA, Coroner, Safety Office, Juvenile Probation and Detention:** Over \$1 million combined



\$18,944,006.01
Public Safety Investment
in General Fund



EFFICIENCY

Enterprise operations continue to reduce reliance on taxpayer subsidies:

- Water and Sanitation operate fully on user fees.
- Park operations generate nearly half of their own revenue.

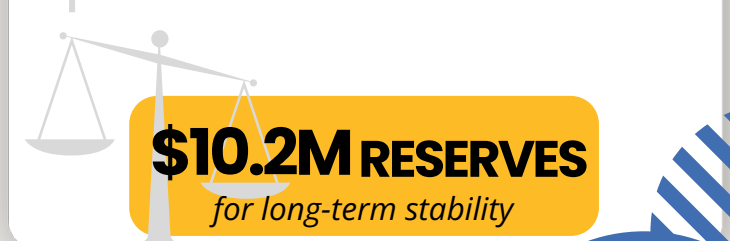


\$28,809,247
Enterprise Operations Expense



STEWARDSHIP

The Commission adopts a balanced budget each year, and maintains a reserve of \$10.2 million while honoring inter-period equity and putting your tax dollars to work for you.



\$10.2M RESERVES
for long-term stability

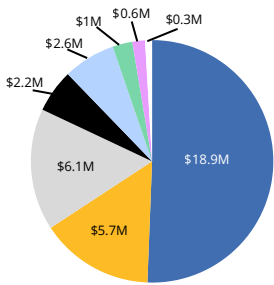
OUR FINANCES

Transparent. Responsible. Effective.

FY 2025 TOTAL BUDGET: \$81,126,320

GENERAL FUND BUDGET BREAKDOWN

THE GENERAL FUND (THE COUNTY'S LARGEST OPERATING FUND) TOTALS \$37,427,606.47
(The General Fund is a specific fund and the County's primary operating fund that supports day-to-day operations as seen below)

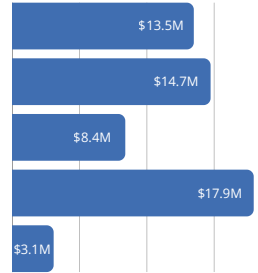


This chart summarizes General Fund expenditures into broad categories for simplified public presentation. Some figures elsewhere in this report may reflect countywide totals across all funds and operations.

- General Administrative: \$6,081,305.41**
29.19% County Commission; 25.92% Revenue Commission Office; 11.69% Local Sales Tax Office; 6.55% County Airport; 5.87% Elections; 4.26% Community Service; 4.34% Data Processing Department; 3.4% Soil Conservation Office; 2.45% General Government; 2.06% Industrial Development Board; 1.32% Board of Voter Registrars; 1.16% License Inspector; 0.85% Forestry Commission; 0.49% Agricultural Museum; 0.4% State Examiners; 0.03% Solid Waste Department
- Public Safety: \$18,944,006.01**
84.19% Sheriff Office; 30.48% Jail; 2.23% Emergency Management Service; 2.13% Rural Fire Department; 0.47% Corner Office; 0.44% Public Safety Office; 0.06% Probation Office
- Miscellaneous: \$348,497.88**
63.48% ATV Project #006; 24.73% N.A.R.C.O.G.; 5.74% Mud Creek; 5.74% Miscellaneous; 0.32% Str. Grant
- Highways & Roads: \$2,157,742.69**
100% Highways & Road
- Transfers Out: \$5,670,919.46**
22.92% Gasoline Fund; 19.98% A.O.A.; 12.99% Smith Lake; 12.99% C.A.R.T.S.; 7.57% Industrial Development Board; 7.38% Sportsman Lake; 6.01% Fund 312 2002 G.O.; 5.68% Juvenile Probation; 3.04% Ag. Center; 1.44% Miscellaneous General Government
- Health, Welfare & Social Service: \$988,988.38**
42.12% Animal Shelter; 30.54% Animal Control Officer; 9.05% Service for Commission on Aging; 8.09% County Public Health Department; 6.07% Aid For Developmentally Di.; 2.93% Mental Health M Retardation; 1.2% Service For The Indigent
- Library, REC, & EDU: \$630,258.07**
76.04% Library; 16.82% C.B.O.E.; 7.14% Extension Service
- Judicial & Courts: \$2,605,888.57**
46.64% Probate Judge Office; 43.72% Courthouse; 5.29% Courthouse Annex; 3.16% DIST Attorney Solicity; 0.89% Court Reporters; 0.3% Circuit Clerk

TOTAL BUDGET BREAKDOWN

MAJOR FY 2025 EXPENDITURES INCLUDE:



- Water Department: \$13,486,739**
- Road Department: \$14,733,261**
- Sanitation: \$8,400,000**
- Protection Services (Sheriff & Jail): \$17,934,299**
- Park System: \$3,081,360**

This chart highlights Cullman County's largest expenditures. It focuses on the largest departments and enterprise funds.

CULLMAN COUNTY COMMISSION - FINANCIAL STATEMENT

AS OF SEPTEMBER 30, 2025 - UNAUDITED

GOVERNMENTAL	General	Special Revenue	Debt	Trust &	Total
	Fund 0-99	Including Other Gov't	Service Funds 300	Agency Funds 700's	
Total Revenues	39,538,210.40	19,748,142.00	-	569,503.00	59,855,855.40
Total Expenditures	31,985,785.03	25,381,777.42	840,844.00	464,964.00	58,772,777.00
Excess Of Revenues Over/(Under)					
Expenditures	7,552,425.37	(5,339,612.00)	(840,844.00)	104,539.00	1,083,078.40
Net Operating Transfers	(5,810,316.46)	4,094,250.00	850,202.00	-	(865,864.46)
Sale of Assets	57,515.98	1,438,299.00	-	-	1,495,814.98
Total Other Financing	(5,752,800.48)	5,532,549.00	850,202.00	-	629,950.52
Excess of Revenues And Other Financing Sources					
Financing Sources Over/(Under) Expenditures					
And Other Financing	1,799,624.89	(101,086.42)	9358.00	464,964.00	2,172,860.47
Current Assets at 9/30/2025		Governmental	Business		
		Trust/Types	Types		Total
Cash-Other Than Sinking Fund - All Funds		23,327,809.61	2,183,670.00		25,511,479.61
Investments- Regular - All Funds		3,367,859.02			3,367,859.02
Total Cash and Investments		26,695,668.63	2,183,670.00		28,879,338.63
ENTERPRISE					
Sanitation, Water, Parks & Other				Capital Business Type	
Water			\$19,953,485.00	Sanitation	938,914.00
Sanitation			9,427,145.00	Water	2,397,869.00
Parks incl's trf in from General (a)			1,744,950.00	Total	3,336,783.00
Total Operating Revenues			31,125,580.00		
Operating Expenses					
Water Department			18,187,010.00	Series 2023 G.O. Bonds	
Sanitation Department			7,953,075.00	Matures 9/27/2053 4.42%	
Parks Department			2,669,162.00	Principal	Interest
				13,342,495.00	577,412.00
Total Expenses (Excludes Cap. Outlay)			28,809,247.00		
Non-Operating Rev/(Exp's)				Series 2021 A Warrants	
Interest Income			8,657.00	Matures 06/01/2031 1.88%	
Bond Admin Fee & Amorit. of Debt Cost			0.00	Principal	Interest
Interest Income			(751,650.00)	2,617,493.00	496,250.00
Other-grant and Reimbursements			2,116,888.00	Series 2021 B Warrants	
Total Non-Operating Rev/(Exp's)			1,373,895.00	Matures 12/01/2031 1.88%	
				Principal	Interest
Change in Net Position (Net Income)			3,690,228.00	3,349,929.00	232,500.00

Fair presentation of the county's financial condition and operating results require additional schedules and disclosures. This additional information is available on our website. Prepared by John Bullard - Chief Administrative Officer

Jeff Clemons, Chairman - Cullman County Commission

ENTERPRISE FUNDS

These services operate like businesses and are funded primarily through user fees:

- Water Department:** Fully funded by user fees; \$7.9 million for water resale.
- Sanitation:** Fully funded by user fees; \$3.53 million in employee-related expenses.
- Parks:** 50% user fees, 47% General Fund transfer, 3% Grants or Misc.

ROAD INFRASTRUCTURE CONTEXT

Cullman County maintains over **1,800 miles** of roadway (the second largest road system in the state). Based on current estimates, the average cost to pave one mile of road is approximately **\$200,000**.

At that rate, cost to fully pave all county roads would exceed **\$360 million**.

For perspective, the County's Road Department total FY 2025 budget is approximately **\$14.7 million**, meaning the cost to pave **1 mile** of road is **1.4%** the Road Department's annual budget (55+ miles were paved in 2025 using the budget and grant dollars).

This highlights the importance of strategic planning, prioritization, and phased infrastructure investment.

WHAT'S NEXT






Building A Better Tomorrow

LOOKING

AHEAD

Cullman County will continue investing in long-term improvements that strengthen quality of life and support economic growth.

UPCOMING FOCUS AREAS

-  **INFRASTRUCTURE REHAB:** CONTINUED PAVING, RESURFACING, AND BRIDGE IMPROVEMENTS ON COUNTY ROAD 222 AND BIG BRIDGE.
-  **EMPLOYEE DEVELOPMENT:** TRAINING, RECRUITMENT, AND RETENTION INITIATIVES.
-  **PUBLIC SAFETY ENHANCEMENTS:** JAIL IMPROVEMENTS, TECHNOLOGY UPGRADES, AND EMERGENCY RESPONSE CAPACITY.
-  **FACILITY MAINTENANCE:** IMPROVEMENTS TO COUNTY BUILDINGS AND EQUIPMENT
-  **ENTERPRISE FUND MODERNIZATION:** TECHNOLOGY & SERVICE UPGRADES IN WATER AND SANITATION.

COMMITMENT TO TRANSPARENCY

Ethical Stewardship of
Public Resources

Responsible Budgeting

Clear Communication

Long-term Planning

CITIZEN ENGAGEMENT

We welcome citizen feedback to help shape future priorities.

- **Website:** www.co.cullman.al.us
- **Facebook:** @CullmanCountyCommission
- **X (formerly Twitter):** @CullmanCountyAL
- **Commission Office:** (256) 775-4880
- **Address:** 500 2nd Ave SW, Cullman, AL 35055



CULLMAN COUNTY COMMISSION

Serving with integrity, accountability, and a commitment to the citizens we represent.