



# **CULLMAN COUNTY COMMISSION**

**FISCAL YEAR 2023-2024 BUDGET**

**APPROVED SEPTEMBER 19, 2023**

# 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 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, 2023, through September 30, 2024.



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 2023-2024

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.

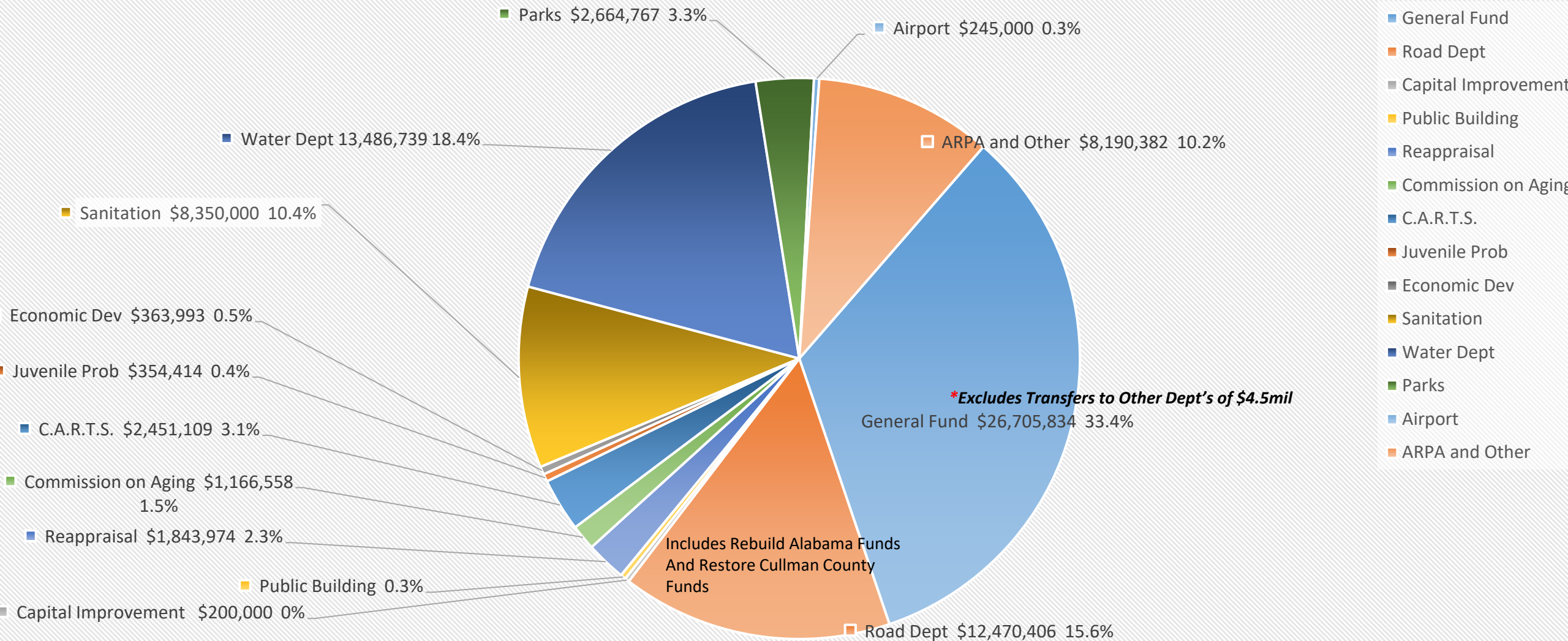


		Cullman County									
		Proposed FY 23-24 Budget									
Governmental Funds		Estimated							Expenses	Estimated	
		Beg. Cash							Ending Cash	Increase	
Fund	Fund	Balance	Current Yr	Transfers	Total	Current Yr	Transfers	Total	Balance		
Number	Name	Excl's CD's	Revenue	In	Revenue	Expenses	Out	Expense	Incl's CD's	(Decrease)	
										Cash	
001	General	3,920,074	31,579,290	0	31,579,290	26,968,234	4,499,695	31,467,929	4,031,435	111,361	
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	65,000	70,000		70,000	50,000			135,000		
031	Opioid Settlement Fund	620,420				200,000		200,000	420,420	(200,000)	
110	Service For COA	0	32,000	0	32,000	32,000	0	32,000	0	0	
111	Gasoline Fund	0	5,904,000	4,802,406	10,706,406	10,488,240	0	10,488,240	218,166	218,166	
112	Public Building, Roads, Bric	2,147,422	3,365,000	0	3,365,000	250,000	3,000,000	3,250,000	2,262,422	115,000	
113	Public Hwy & Traffic	51,124	530,000	0	530,000	0	515,000	515,000	66,124	15,000	
116	Capital Improvement	685,000	475,000	0	475,000	200,000	236,000	436,000	724,000	39,000	
117	RRR Gasoline	0	1,245,000	413,860	1,658,860	1,658,860	0	1,658,860	0	0	
118	Secondary Road	148,372	413,860	0	413,860	0	413,860	413,860	148,372	0	
120	Reappraisal	0	1,843,974	0	1,843,974	1,843,974	0	1,843,974	0	0	
123	Tourism Fund	121,861	0	0	0	20,000	0	20,000	101,861	(20,000)	
124	C.O.A. Fund	101,796	65,000	1,101,558	1,166,558	1,166,558	0	1,166,558	101,796	0	
125	Juvenile Probation	19,363	44,000	310,414	354,414	354,414	0	354,414	19,363	0	
126	Program & Subsistance	90,540	25,000	0	25,000	6,000	10,000	16,000	99,540	9,000	
127	Day Treatment Prog.	18,021	31,000	0	31,000	11,000	20,000	31,000	18,021	0	
128	Work Release	0	122,193	0	122,193	122,193	0	122,193	0	0	
129	Law Library	39,556	15,000	0	15,000	15,000	0	15,000	39,556	0	
135	Economic Development	141,509	12,500	351,493	363,993	363,993	0	363,993	141,509	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	129,608	561,228	539,525	0	539,525	47,898	21,703	
155	C.A.R.T.S.	650,168	1,178,007	850,963	2,028,970	1,803,679	129,608	1,933,287	745,851	95,683	
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.	146,018	0	0	0	0	0	0	146,018	0	
220	County Rebuild Alabama	0	1,364,000	0	1,364,000	1,364,000	0	1,364,000	0	0	
221	Federal Aid Exchange	0	400,000	0	400,000	400,000	0	400,000	0	0	
298	Coronavirus Rescue Act Fur	3,093,586	0	0	0	3,000,000	0	3,000,000	93,586	(3,000,000)	
299	Coronavirus Rescue Act Fur	3,351,513	0	0	0	3,000,000	0	3,000,000	351,513	(3,000,000)	
313	L/Term Note	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>18,896,347</b>	<b>49,310,444</b>	<b>7,960,302</b>	<b>57,270,746</b>	<b>53,951,670</b>	<b>8,824,163</b>	<b>62,725,833</b>	<b>13,441,260</b>	<b>(5,525,087)</b>	
<b>Proprietary Funds</b>											
511	Sanitation	279,757	8,350,000	0	8,350,000	8,350,000	0	8,350,000	279,757	0	
512-516	Parks	0	1,439,500	1,270,267	2,709,767	2,709,767	0	2,709,767	0	0	
518	Equity Inv In Airport accoun	0	0	245,000	245,000	245,000	0	245,000	0	0	
520	Water	400,000	14,690,360	0	14,690,360	14,690,360	0	14,690,360	400,000	0	
<b>Total Proprietary Funds</b>		<b>679,757</b>	<b>24,479,860</b>	<b>1,515,267</b>	<b>25,995,127</b>	<b>25,995,127</b>	<b>0</b>	<b>25,995,127</b>	<b>679,757</b>	<b>0</b>	
<b>Total Budget - FY 23-24</b>		<b>19,576,104</b>	<b>73,790,304</b>	<b>9,475,569</b>	<b>83,265,873</b>	<b>79,946,797</b>	<b>8,824,163</b>	<b>88,720,960</b>	<b>14,121,017</b>	<b>(5,525,087)</b>	

				Summary						
				FY 23-24	FY 22-23	Variance				
				Budget	Budget	Inc(Dec)	<u>Major Variances Explained</u>			
<b>General Fund-(Incl's transfers to other dept's of approx \$4.5mil )</b>				<b>31,467,929</b>	<b>28,016,324</b>	<b>3,451,605</b>	<b>Increasing Property, Sales and SSUT</b>			
<b>Less trf's to other departments</b>				<b>(4,499,695)</b>	<b>(3,732,233)</b>	<b>767,462</b>				
<b>Road Department(incl's RRR, Pub Hwy, Sec Rds &amp; Severence)</b>				<b>10,488,240</b>	<b>7,635,000</b>	<b>2,853,240</b>	<b>Increase in Taxes and Transfers for Restore</b>			
<b>Rebuild Alabama</b>				<b>1,364,000</b>	<b>1,229,858</b>	<b>134,142</b>				
<b>Federal Aid Exchange</b>				<b>400,000</b>	<b>400,000</b>	<b>0</b>				
<b>Public Building</b>				<b>3,250,000</b>	<b>2,928,000</b>	<b>322,000</b>				
<b>Capital Improvement Fund</b>				<b>475,000</b>	<b>436,000</b>	<b>39,000</b>				
<b>Reappraisal</b>				<b>1,843,794</b>	<b>1,894,424</b>	<b>(50,630)</b>				
<b>Commission On Aging</b>				<b>1,166,558</b>	<b>1,011,561</b>	<b>154,997</b>				
<b>C.A.R.T.S.</b>				<b>2,472,812</b>	<b>2,236,581</b>	<b>236,231</b>				
<b>State Juvenile Probation Dept</b>				<b>401,414</b>	<b>398,780</b>	<b>2,634</b>				
<b>Economic Development</b>				<b>363,993</b>	<b>369,891</b>	<b>(5,898)</b>				
<b>Sanitation</b>				<b>8,350,000</b>	<b>7,842,317</b>	<b>507,683</b>				
<b>Parks-Smith Lake, Sportsman Lake, Clarkston &amp; OHV</b>				<b>2,709,767</b>	<b>2,624,047</b>	<b>85,720</b>				
<b>Water</b>				<b>14,690,360</b>	<b>13,085,253</b>	<b>1,605,107</b>	<b>Capital Projects increase</b>			
<b>Equity Investment in Airport</b>				<b>245,000</b>	<b>245,000</b>	<b>0</b>				

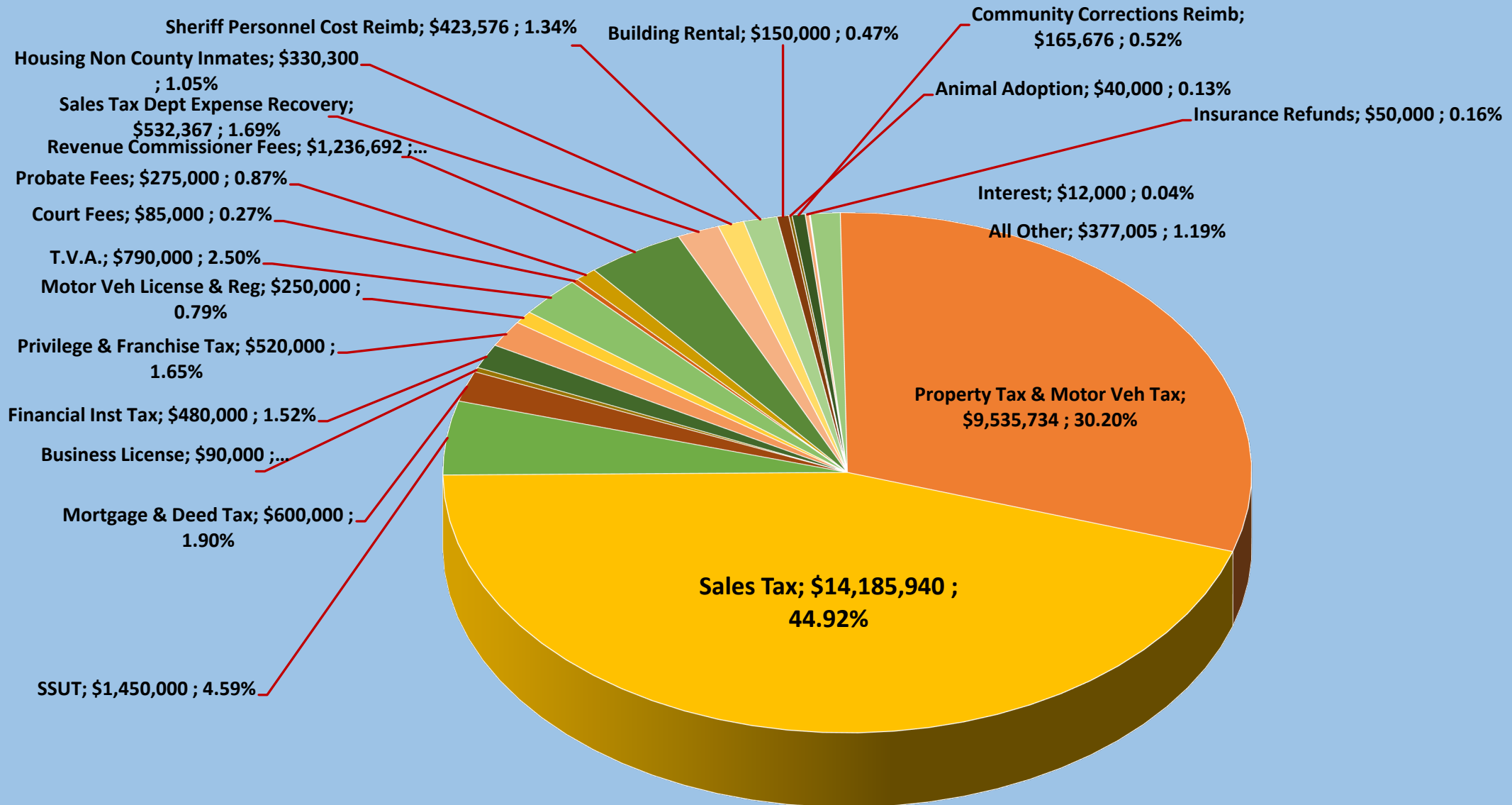
# FY 2024 Budget \$79,946,797

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



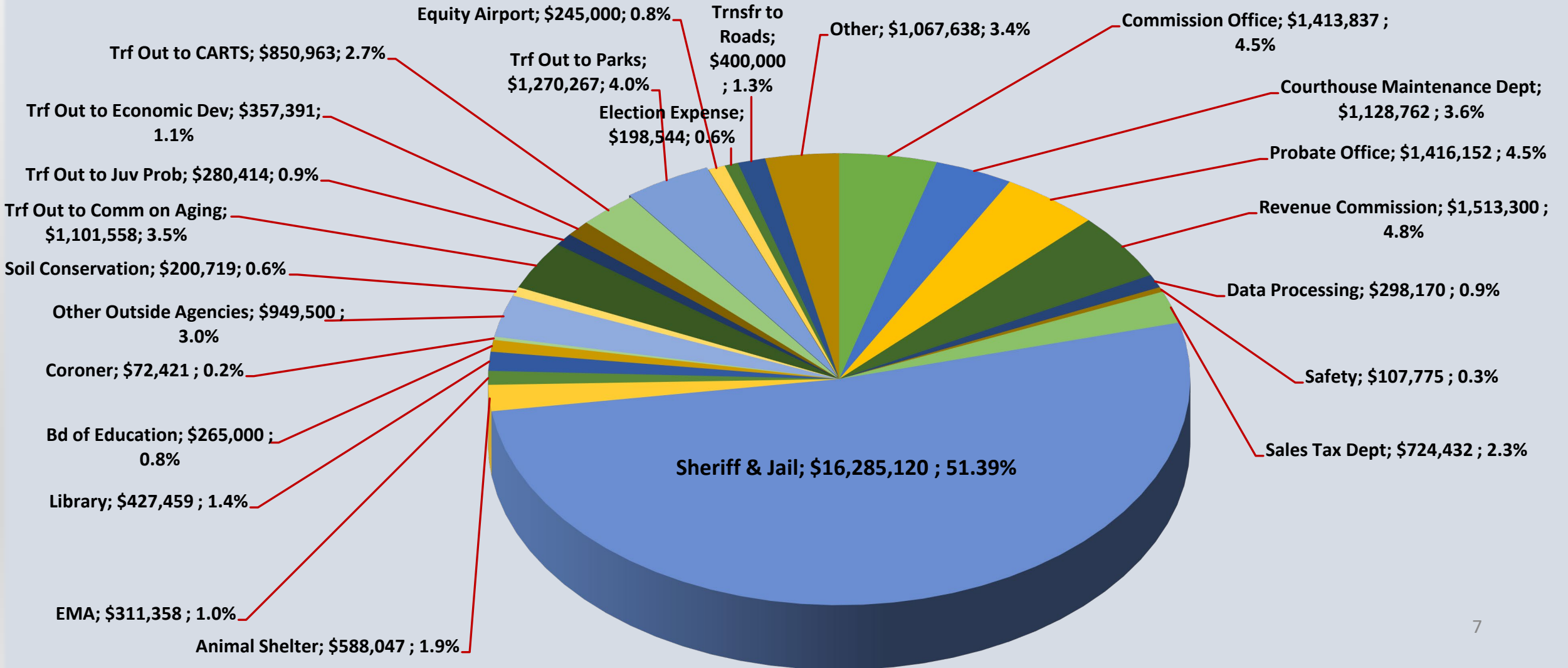
# General Fund FY 2024 Budgeted Revenue

## \$31,579,290

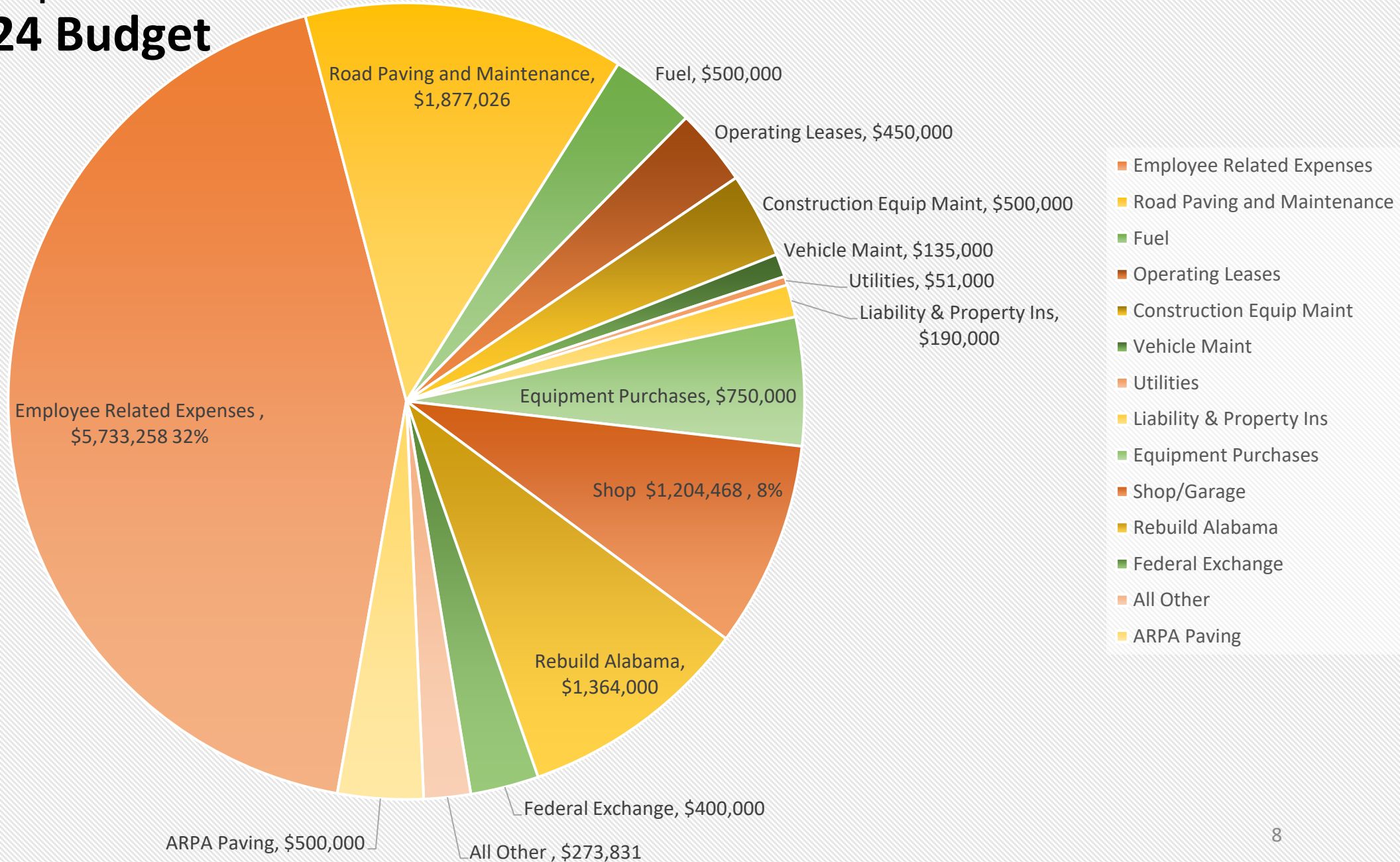


# General Fund FY 2024 Budgeted Expense

## \$31,467,929

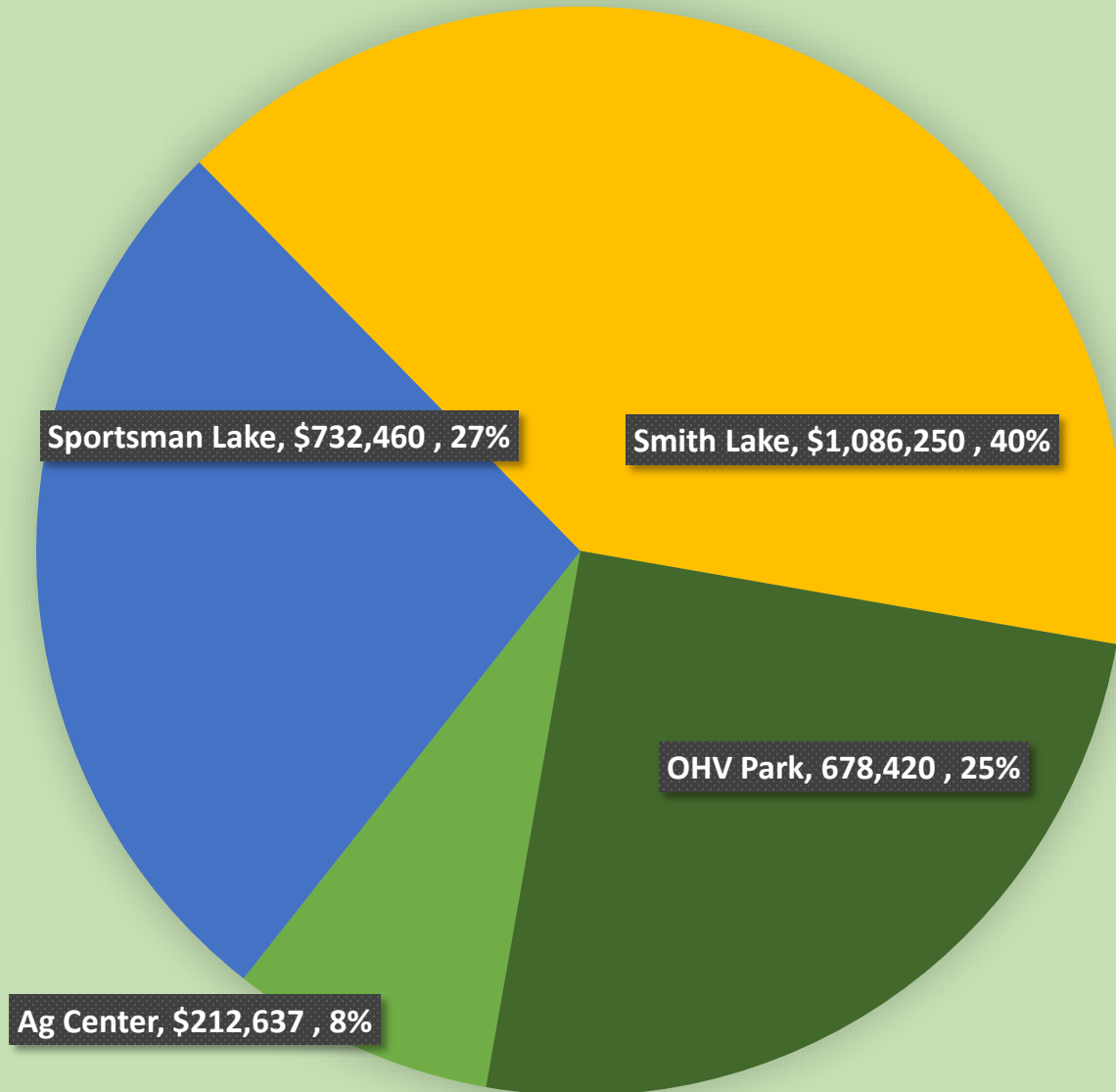


# ROAD Department FY 2024 Budget





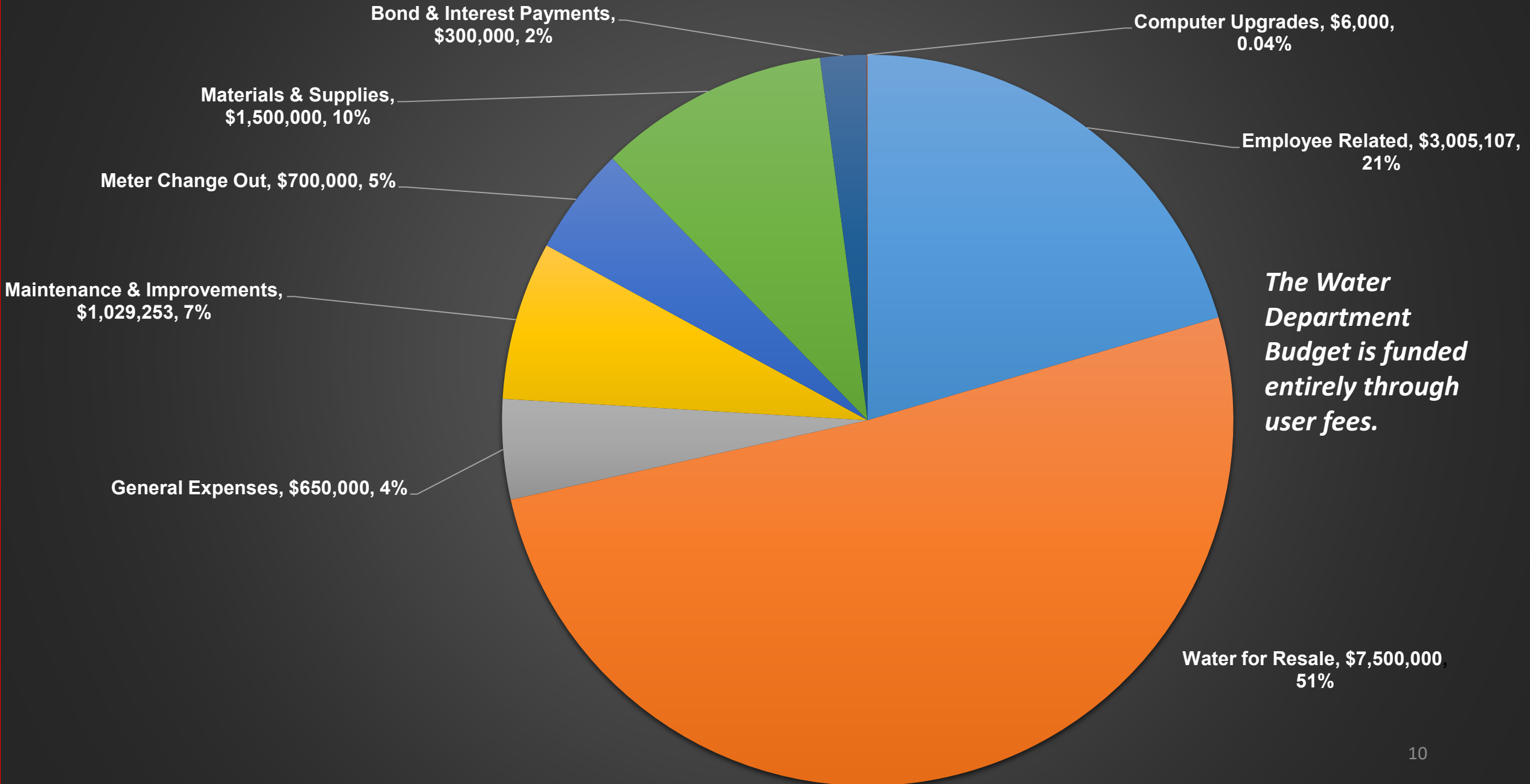
# PARKS & RECREATION - FY 2024 Budget



## Revenue Sources

User Fees	\$1,439,500	53.12%
Transfer From General	<u>\$1,270,267</u>	<u>46.88%</u>
<b>Total</b>	<b>\$2,709,767</b>	

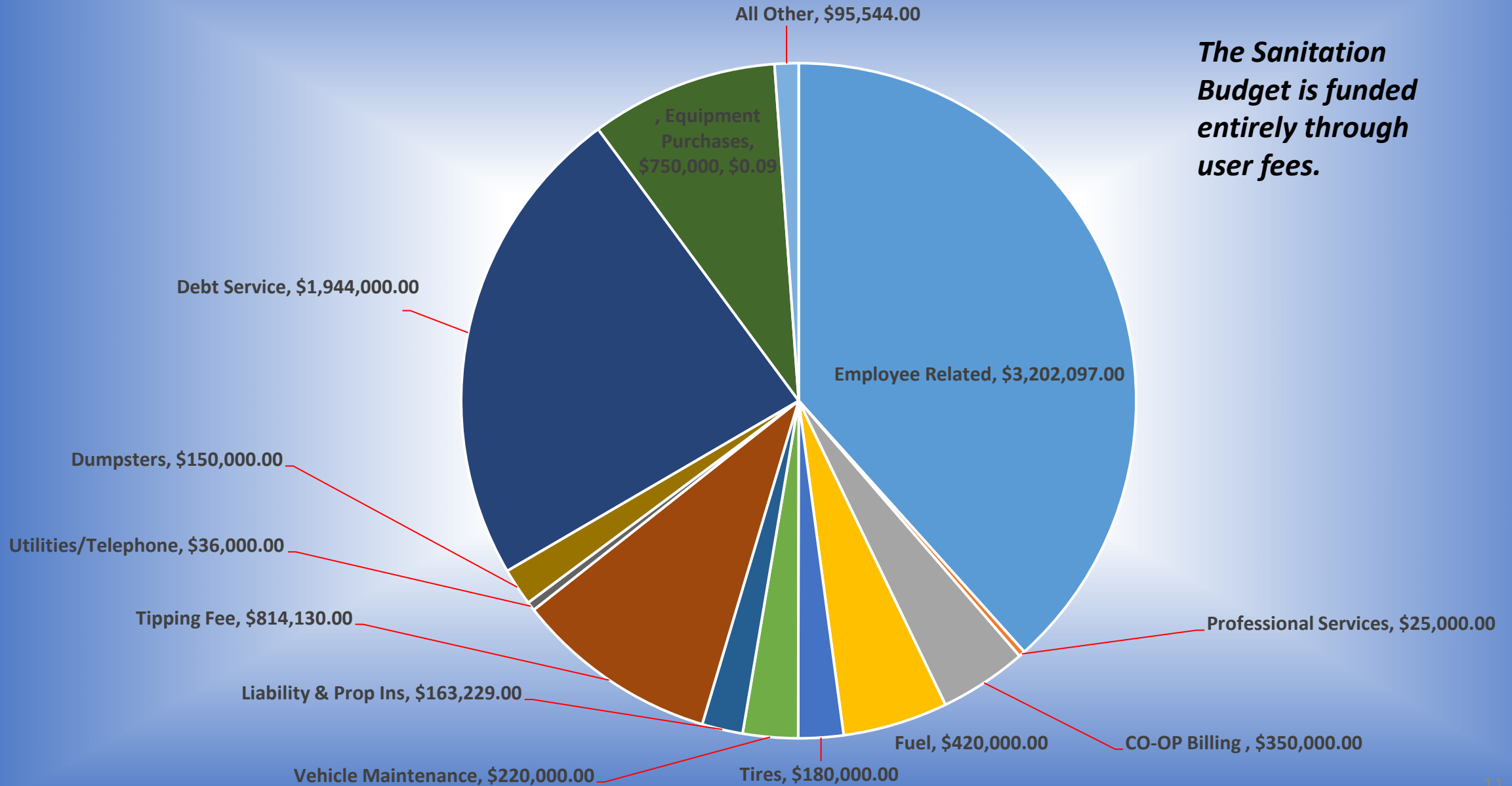
# FY 2024 Water Department Budget



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

# FY 2024 Sanitation Expense Budget

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



# Appropriations To Outside Agencies

Agency Requesting Funds	Amount Requested FY 24	FY 2023	FY 2022	FY 2021
Cullman Elks Veterans Committee	18,000.00	18,000.00	8,000.00	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	90,000.00	60,000.00
Soil Conservation	200,719.00	197,849.00	194,000.00	211,437.00
Forestry	24,000.00	24,000.00	24,000.00	24,000.00
Airport	245,000.00	245,000.00	180,000.00	180,000.00
Vol Fire Department	109,000.00	109,000.00	109,000.00	109,000.00
Health Dept	75,000.00	72,000.00	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	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	40,000.00	40,000.00	40,000.00
Victim Services of Cullman	1,000.00	1,000.00	1,000.00	1,000.00
Agriplex Center	7,500.00	5,000.00	2,500.00	1,000.00
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	1,350.00
Good Samaritan Health Clinic	1,000.00	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	1,000.00
Friends of the Public Library	5,000.00	5,000.00	5,000.00	
Farm-City	300.00	300.00	300.00	
VFW Heroes Dinner	500.00	500.00	500.00	
VFW SGB Shot	12,000.00	12,000.00		
<b>Total</b>	<b>1,094,519.00</b>	<b>1,081,149.00</b>	<b>977,800.00</b>	<b>956,787.00</b>