

**Annual Budget
Montgomery County Commission
Montgomery, Alabama
Fiscal Year
October 1, 2019 to September 30, 2020**

Adopted September 16, 2019

**Elton N. Dean, Sr., Chairman
Ronda M. Walker, Vice Chairman
Daniel Harris, Jr., Member
Isaiah Sankey, Member
Doug Singleton, Member**

**Compiled by
Donald L. Mims, CPA, MPA, Administrator
Sherrill R. Thomas, CPA, Finance Director**

ANNUAL BUDGET 2019-2020

Pursuant to the provision of the code of Alabama 1975, Code Section 11-8-3, the Montgomery County Commission shall, no later than October 1, prepare and adopt a budget for the fiscal year beginning on October 1 of the current calendar year which shall include all of the following: (1) An estimate of the anticipated revenue of the county for all public funds under its supervision and control including all unexpended balances as provided in Section 11-8-6. (2) An estimate of expenditures for county operations and, (3) Appropriations for the respective amounts that are to be used for each of such purposes.

**Donald L. Mims, CPA, MPA
Administrator
Montgomery County Commission
Montgomery, Alabama**

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 78,181,161	\$ 78,181,161
Emergency Fund	187,000	-
Workers' Compensation Fund	361,800	361,800
Health Trust Fund	13,370,000	13,370,000
R.E. Life Ins. Fund	120,000	120,000
Liability Fund	464,000	464,000
Gasoline Tax Fund	10,203,937	10,203,937
Public Buildings/Roads/Bridges Fund	7,030,000	7,849,937
Public Highways & Traffic Fund	467,000	450,000
Capital Improvement	850,000	1,100,000
RRR Gasoline Tax Fund	2,069,000	3,695,000
Severed Material Tax Fund	170,000	170,000
Appraisal Fund	3,080,648	3,080,648
Merit System Fund	1,183,590	1,270,544
Community Corrections	857,046	857,046
Grant Fund	575,640	575,640
G.O. Warrants - 2015/2017 Fund	3,824,575	3,824,575
G.O. Warrants - 2010 Fund	1,315,500	1,315,500
Less: Fund transfer elimination	<u>(13,975,373)</u>	<u>(13,975,373)</u>
TOTAL	\$ 110,335,524	\$ 112,914,415

ADD: BUDGETARY FUND BALANCE

Emergency Fund	(187,000)
Capital Improvement	250,000
Public Buildings/Roads/Bridges Fund	819,937
Public Highway and Traffic Fund	(17,000)
RRR Gasoline Tax Fund	1,626,000
Merit System Fund	<u>86,954</u>

TOTAL BUDGETARY FUND BALANCE 2,578,891

TOTAL PROPOSED BUDGET **\$ 112,914,415** **\$ 112,914,415**

Funds included in budget:

General Fund
Special Revenue Funds
Debt Service Funds

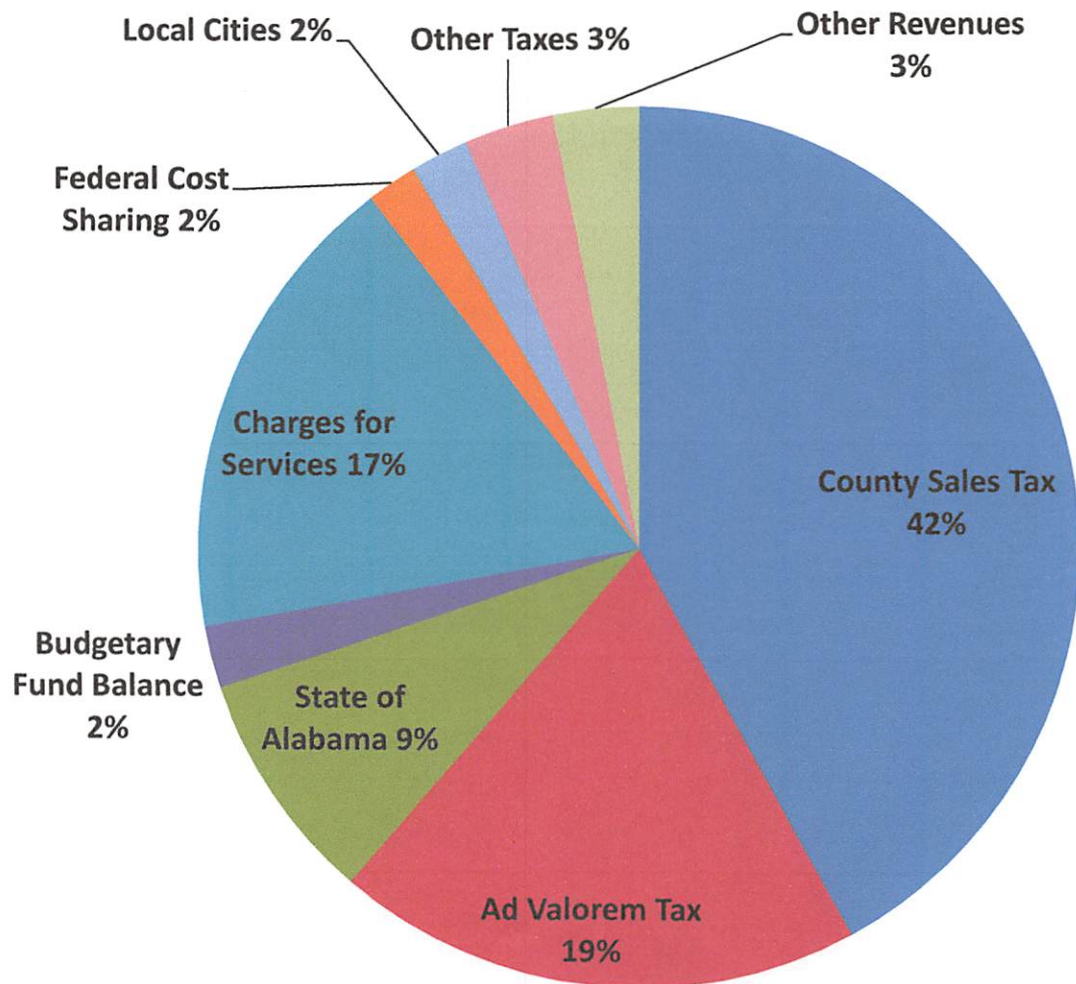
**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

FUNDS NOT INCLUDED IN OPERATING BUDGET

Construction Program Fund
Fiduciary Fund
Law Library Fund
Sheriff's Fund
Revenue Commissioner Special Fund
Solicitor's Fund
Worthless Check Fund
Child Support Fund
Recreation Board Fund
Judge of Probate Special Fund
Manufactured Home Trust Fund
Motor Vehicle Special Training
Emergency Management Communication District Board
MV Registration and Titling Technology Fund

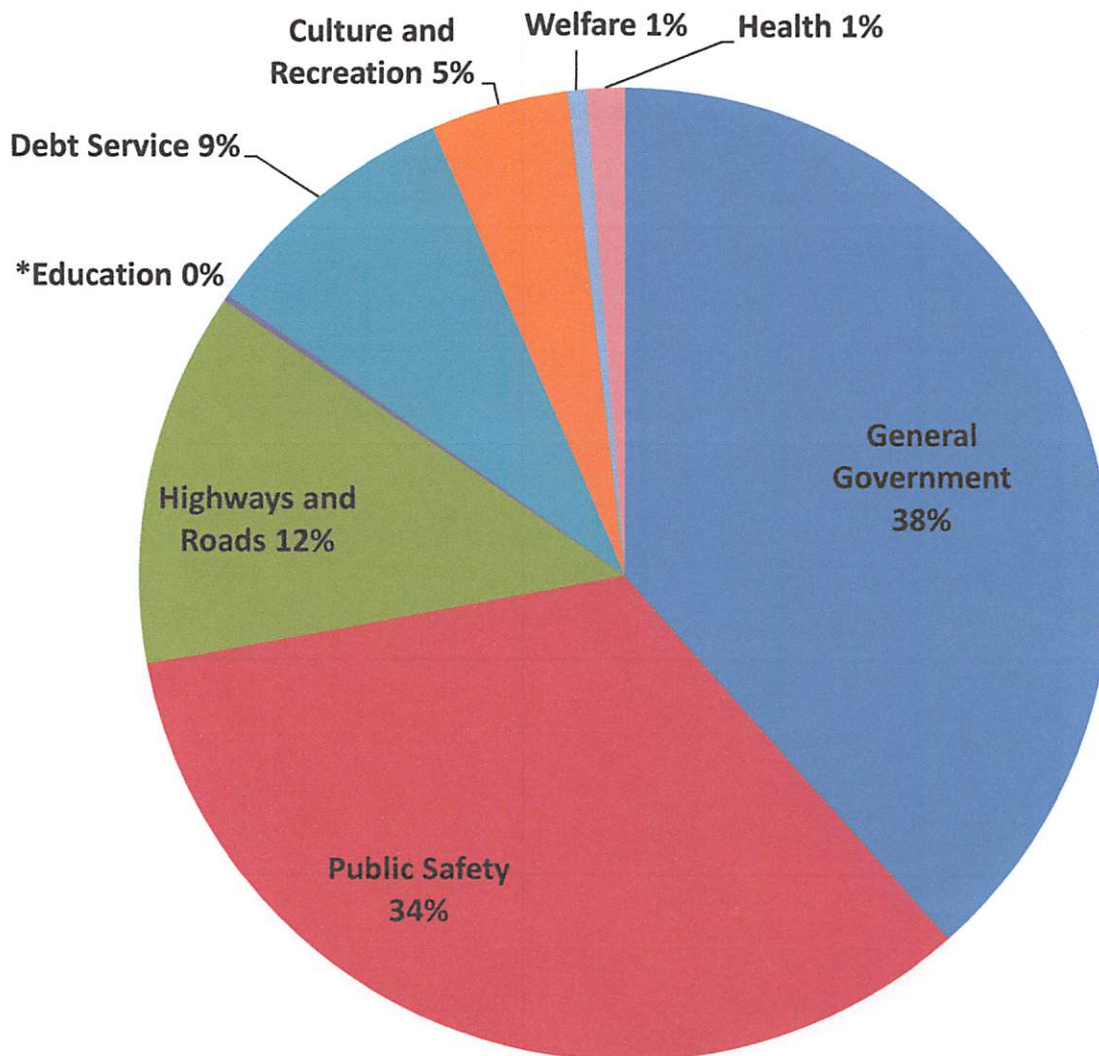
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
2019-2020

Type	Percentage	Total
County Sales Tax	42%	\$ 47,380,000
Ad Valorem Tax	19%	21,849,037
State of Alabama	9%	9,671,800
Budgetary Fund Balance	2%	2,578,891
Charges for Services	17%	19,686,200
Federal Cost Sharing	2%	2,088,672
Local Cities	2%	2,384,207
Other Taxes	3%	3,726,000
Other Revenues	3%	3,549,608
Miscellaneous		1,304,420
Interest		1,001,800
Licenses and Permits		563,300
Board of Education		645,088
Fines and Forfeitures		35,000
	100%	\$ 112,914,415



**Montgomery County Commission
Appropriations
2019-2020**

Type	Percentage	Total
General Government	38%	\$ 43,343,378
Public Safety	34%	38,047,682
Highways and Roads	12%	14,068,937
Education	0%	268,510
Debt Service	9%	9,875,104
Culture and Recreation	5%	5,168,900
Welfare	1%	692,768
Health	1%	1,449,136
	<u>100%</u>	<u>\$ 112,914,415</u>



***Additional \$27 million provided for Education by the 1% County Sales tax for Public Education**

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

**Summaries of
DEPARTMENTAL
and
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

GENERAL FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$ 14,000,000
County Sales Tax	47,380,000
Salaries for Revenue Commissioner	218,000
County Beer and Wine Tax	126,000
Lodging Tax	2,890,000
Other Tax	710,000
TOTAL TAXES	<u>65,324,000</u>

LICENSE & PERMITS

483,300

INTERGOVERNMENTAL

State Shared Revenue	1,819,890
State Cost Sharing Revenue	1,451,800
Federal Cost Sharing	1,777,672
Local Government Cost Sharing	244,879
TOTAL INTERGOVERNMENTAL	<u>5,294,241</u>

CHARGES FOR SERVICES

Court Fees	912,300
Fees & Commissions - Public Officials	4,309,800
Other Fees & Charges	117,100
TOTAL CHARGES FOR SERVICES	<u>5,339,200</u>

FINES AND FORFEITURES

35,000

MISCELLANEOUS

Interest	503,000
Sales & Rentals	578,120
Other	624,300
TOTAL MISCELLANEOUS	<u>1,705,420</u>

TOTAL ESTIMATED REVENUES

\$ 78,181,161

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$ 950,436
Risk Management	206,405
Public Affairs	94,647
Finance Department	528,220
Judges	442,693
District/Circuit/Domestic Relations Court	3,940
Circuit Clerk	32,560
District Attorney	3,328,136
Pre-Trial/District Attorney	712,699
Court Reporters	166,337
Probate Judge's Office	4,113,183
Revenue Commissioner	1,525,244
Tax and Audit Division	904,714
Support Services	3,149,111
Purchasing	285,925
Building Permits	39,114
Election Operating	294,220
Election Administration	480,310
Board of Registrars	298,132
Tax Equalization Board	5,824
Veterans Service Office	1,000
Forestry Commission	12,150
Industrial Park Utilities/Maintenance	43,000
Industrial Development	121,070
Information Systems	2,312,149
Fleet Maintenance	284,586
Contingent	25,000
Unemployment Compensation	10,000
TOTAL GENERAL GOVERNMENT	\$ 20,370,805

PUBLIC SAFETY

Sheriff's Office	\$ 15,318,574
Montgomery County Detention Facility	17,043,655
Montgomery City-County Emergency Management Agency	123,539
Coroner's Office	117,280
Youth Facility Net of City Funding	3,332,989
Youth Facility - DYS Subsidy	289,879
Youth Facility - DYS Boot Camp	341,000
Crimestoppers	5,000
Fire Hydrant Fees	27,720
Montgomery County Association of Volunteer Fire Departments	270,000
TOTAL PUBLIC SAFETY	\$ 36,869,636

SANITATION- Transfer Station & Storm Water Permit	\$ 135,375
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**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

GENERAL FUND

HEALTH

Health Department	\$ 449,546
Montgomery Area Mental Health Authority	189,200
Family Sunshine Center	31,700
VOCAL	5,000
Animal Shelter	500,000
Chemical Addictions Program, Inc.	37,500
Council on Substance Abuse - NCADD	11,700
Mosquito Control	58,365
Sickle Cell Foundation	15,750
Red Cross	15,000
TOTAL HEALTH	\$ 1,313,761

WELFARE

Transfer of Insane	\$ 7,101
Restor	5,000
Child Protect	3,750
Brantwood Children's Home	12,500
Montgomery Community Action Agency	32,500
Central Alabama Aging Consortium	15,000
Montgomery Area Council on Aging	32,500
Montgomery Area Food Bank	3,750
Pauper Burial	5,000
Joint Public Charity Hospital Board	94,000
Indigent Hospitalization Program	52,500
Student Worker Programs	146,777
Central Alabama Community Foundation (BONDS)	7,750
Department of Human Resources	20,000
TOTAL WELFARE	\$ 438,128

CULTURE & RECREATION

City - County Library	\$ 2,337,794
Pike Road Library net of Town of Pike Road funding	170,605
Montgomery Museum of Fine Arts	1,844,711
Montgomery County Recreation Board	563,603
Boys & Girls Clubs	12,500
The United Community Improvement	4,687
Unified YMCA	30,000
ECHO	5,000
Alabama Shakespeare Festival	200,000
TOTAL CULTURE & RECREATION	\$ 5,168,900

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

GENERAL FUND

APPROPRIATIONS

EDUCATION

Montgomery Education Foundation	\$ 45,000
Auburn Extension Service	117,970
Montgomery Internal Medicine Residency Program (UAB)	22,500
Thelma Morris After School Program	25,000
Latchkey	28,040
YMCA Childcare Program	30,000
TOTAL EDUCATION	\$ 268,510

CLASSIFIED BY CHARACTER ONLY

In-House Appropriations- General Government Category	\$ 1,701,546
In-House Appropriations-Retiree Health & Life Insurance	2,633,280
Reclassification Reserve	(700,000)
Montgomery Co Building Authority 2012-2018 Capital Lease Obligation	5,135,100
Montgomery Co Public Education Cooperative District Series 2015 Bonds	1,058,300
Education Debt Service Funding	(1,058,300)
Montgomery Energy Conservation Project 2012 G.O. Warrants	398,587
Montgomery Energy Conservation Project 2014 G.O. Warrants	393,042
Agency Appropriations-General Government Category	670,755
TOTAL CLASSIFIED BY CHARACTER ONLY	\$ 10,232,310

TOTAL APPROPRIATIONS	\$ 74,797,425
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TRANSFERS

To Community Corrections Fund	366,046
To Merit Fund	169,315
To General Obligation Warrant Debt Service Funds	5,140,075
Education Debt Service Funding	(2,291,700)
TOTAL TRANSFERS	\$ 3,383,736

TOTAL APPROPRIATIONS & TRANSFERS	\$ 78,181,161
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EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$ 187,000
TOTAL ESTIMATED REVENUES	\$ 187,000

APPROPRIATIONS

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$ -
BUDGETARY FUND BALANCE	\$ 187,000

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$ 340,000
Other reimbursements	5,000
Interest	16,800
TOTAL ESTIMATED REVENUES	\$ <u>361,800</u>

APPROPRIATIONS

Workers' Compensation Expenditures	\$ 361,800
TOTAL APPROPRIATIONS	\$ <u>361,800</u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 13,329,000
Interest	41,000
TOTAL ESTIMATED REVENUES	\$ <u>13,370,000</u>

APPROPRIATIONS

Health Care Costs	\$ 13,370,000
TOTAL APPROPRIATIONS	\$ <u>13,370,000</u>

RETIRED EMPLOYEE LIFE INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 120,000
TOTAL ESTIMATED REVENUES	\$ <u>120,000</u>

APPROPRIATIONS

Death Benefit Payments	\$ 120,000
TOTAL APPROPRIATIONS	\$ <u>120,000</u>

LIABILITY FUND

ESTIMATED REVENUES

Premiums	\$ 400,000
Interest	64,000
TOTAL ESTIMATED REVENUES	\$ <u>464,000</u>

APPROPRIATIONS

Liability Ins. Costs	\$ 464,000
TOTAL APPROPRIATIONS	\$ <u>464,000</u>

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

State Gasoline Tax	\$ 1,670,000
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STATE COST SHARING REVENUE

Engineer's & Assistant Engineer's Salary reimbursement	132,000
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MISCELLANEOUS

Other	<u>102,000</u>
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TOTAL ESTIMATED REVENUES

\$ <u>1,904,000</u>

TRANSFERS

From Public Highway & Traffic Fund	450,000
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From Public Building/Roads/Bridges	<u>7,849,937</u>
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TOTAL TRANSFERS

<u>8,299,937</u>

TOTAL ESTIMATED REVENUES AND TRANSFERS

\$ <u><u>10,203,937</u></u>

APPROPRIATIONS

HIGHWAYS & ROADS

Construction	\$ 1,843,195
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District I	1,750,563
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District II	1,821,712
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District III	2,127,393
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County Engineer's Office	1,435,866
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County Shop	751,980
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Bridge Maintenance	468,228
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Environmental Cleanup	<u>5,000</u>
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TOTAL APPROPRIATIONS

\$ <u>10,203,937</u>

TOTAL APPROPRIATIONS & TRANSFERS

\$ <u><u>10,203,937</u></u>

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax \$ 6,900,000

MISCELLANEOUS

Interest 130,000

TOTAL ESTIMATED REVENUES \$ 7,030,000

Budgetary Fund Balance 819,937

TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE \$ 7,849,937

APPROPRIATIONS

\$ -

TRANSFERS

To Gasoline Tax Fund \$ 7,849,937

TOTAL TRANSFERS 7,849,937

TOTAL APPROPRIATIONS & TRANSFERS \$ 7,849,937

PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits \$ 80,000

State Shared Revenue 325,000

Charges for Services 62,000

TOTAL ESTIMATED REVENUES \$ 467,000

TOTAL ESTIMATED REVENUES \$ 467,000

TRANSFERS

Transfer to Gasoline Tax Fund \$ 450,000

Budgetary Fund Balance 17,000

TOTAL TRANSFERS AND BUDGETARY FUND BALANCE \$ 467,000

CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUES

State Shared Revenue \$ 850,000

Budgetary Fund Balance 250,000

TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE \$ 1,100,000

APPROPRIATIONS

Debt Service \$ 1,100,000

TOTAL APPROPRIATIONS \$ 1,100,000

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

RRR GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUES

Motor Vehicle License - Act 84-186	\$ 450,000
Petroleum Inspection Fee - Act 84-185	120,000
4 cent Gasoline Tax	950,000
5 cent Gasoline Tax	465,000
Additional excise tax	34,000
TOTAL STATE SHARED REVENUES	\$ 2,019,000

MISCELLANEOUS

Interest	\$ 50,000
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TOTAL ESTIMATED REVENUES

Budgetary Fund Balance	\$ 2,069,000
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TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$ 1,626,000
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APPROPRIATIONS

Restriping & Resigning	115,000
Resurfacing	3,580,000
TOTAL APPROPRIATIONS	\$ 3,695,000

SEVERED MATERIAL TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE	\$ 160,000
Interest Income	10,000
TOTAL ESTIMATED REVENUES	\$ 170,000

APPROPRIATIONS

Road Bldg Materials and Supplies	\$ 170,000
TOTAL APPROPRIATIONS	\$ 170,000

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$ 579,470
Montgomery County	731,037
Board of Education	645,088
Local Cities	1,125,053
TOTAL ESTIMATED REVENUES	\$ 3,080,648

APPROPRIATIONS

General Government	\$ 3,080,648
TOTAL APPROPRIATIONS	\$ 3,080,648

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

MERIT SYSTEM FUND

ESTIMATED REVENUES	
City of Montgomery	\$ 1,014,275
TRANSFERS	
Transfer from General Fund	169,315
Budgetary Fund Balance	<u>86,954</u>
TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	<u>\$ 1,270,544</u>
 APPROPRIATIONS	
General Government	\$ <u>1,270,544</u>
TOTAL APPROPRIATIONS	<u>\$ 1,270,544</u>

COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES	
Alabama Department of Corrections	\$ 400,000
Client Fees	91,000
TOTAL ESTIMATED REVENUES	<u>\$ 491,000</u>
TRANSFERS	
Transfer From General Fund	366,046
TOTAL ESTIMATED REVENUES	<u>\$ 857,046</u>
APPROPRIATIONS	
Public Safety	\$ <u>857,046</u>
TOTAL APPROPRIATIONS	<u>\$ 857,046</u>

GRANT FUND

ESTIMATED REVENUES	
Federal and State Grants	\$ <u>575,640</u>
TOTAL ESTIMATED REVENUES	<u>\$ 575,640</u>
APPROPRIATIONS	
Grant Appropriations	\$ 575,640
TOTAL APPROPRIATIONS	<u>\$ 575,640</u>

**MONTGOMERY COUNTY COMMISSION
2019 - 2020 BUDGET**

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS

Transfer from General Fund	\$ <u>3,824,575</u>
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TOTAL TRANSFERS

\$ <u><u>3,824,575</u></u>

APPROPRIATIONS

Principal	\$ 2,795,000
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Interest	<u>1,029,575</u>
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TOTAL APPROPRIATIONS

\$ <u><u>3,824,575</u></u>

GENERAL OBLIGATION WARRANTS 2010-A DEBT SERVICE FUND

REVENUE AND TRANSFERS

Transfer from General Fund	\$ <u>1,315,500</u>
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TOTAL REVENUE AND TRANSFERS

\$ <u><u>1,315,500</u></u>

APPROPRIATIONS

Principal	\$ 1,000,000
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Interest	<u>315,500</u>
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TOTAL APPROPRIATIONS

\$ <u><u>1,315,500</u></u>
