

**Proposed Annual Budget
Montgomery County Commission
Montgomery, Alabama
Fiscal Year
October 1, 2020 to September 30, 2021**

Presented September 8, 2020

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

**Compiled by
Florence M. Cauthen, Administrator
Sherrill R. Thomas, CPA, Finance Director**

ANNUAL BUDGET 2020-2021

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.

**Florence M. Cauthen
Administrator
Montgomery County Commission
Montgomery, Alabama**

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 75,906,235	\$ 75,906,235
Emergency Fund	10,000	-
Workers' Compensation Fund	339,000	339,000
Health Trust Fund	13,365,000	13,365,000
R.E. Life Ins. Fund	120,000	120,000
Liability Fund	432,000	432,000
Gasoline Tax Fund	9,701,893	9,701,893
Public Buildings/Roads/Bridges Fund	6,902,000	8,061,536
Public Highways & Traffic Fund	452,000	500,000
Capital Improvement	931,000	931,000
RRR Gasoline Tax Fund	1,943,000	3,695,000
Severed Material Tax Fund	150,500	150,500
Appraisal Fund	2,939,634	2,939,634
Merit System Fund	1,073,185	1,073,185
Community Corrections	803,212	803,212
Grant Fund	914,032	914,032
County Rebuild Alabama Fund	2,039,965	1,614,972
Federal Aid Exchange Fund	400,000	800,000
G.O. Warrants - 2015/2017 Fund	3,832,725	3,832,725
G.O. Warrants - 2010 Fund	1,333,875	1,333,875
Less: Fund transfer elimination	<u>(14,355,712)</u>	<u>(14,355,712)</u>
TOTAL	\$ 109,233,544	\$ 112,158,087
ADD: BUDGETARY FUND BALANCE		
Emergency Fund	(10,000)	
Public Buildings/Roads/Bridges Fund	1,159,536	
Public Highway and Traffic Fund	48,000	
RRR Gasoline Tax Fund	1,752,000	
County Rebuild Alabama Fund	(424,993)	
Federal Aid Exchange Fund	400,000	
TOTAL BUDGETARY FUND BALANCE	2,924,543	
TOTAL PROPOSED BUDGET	\$ 112,158,087	\$ 112,158,087

Funds included in budget:

General Fund
Special Revenue Funds
Debt Service Funds

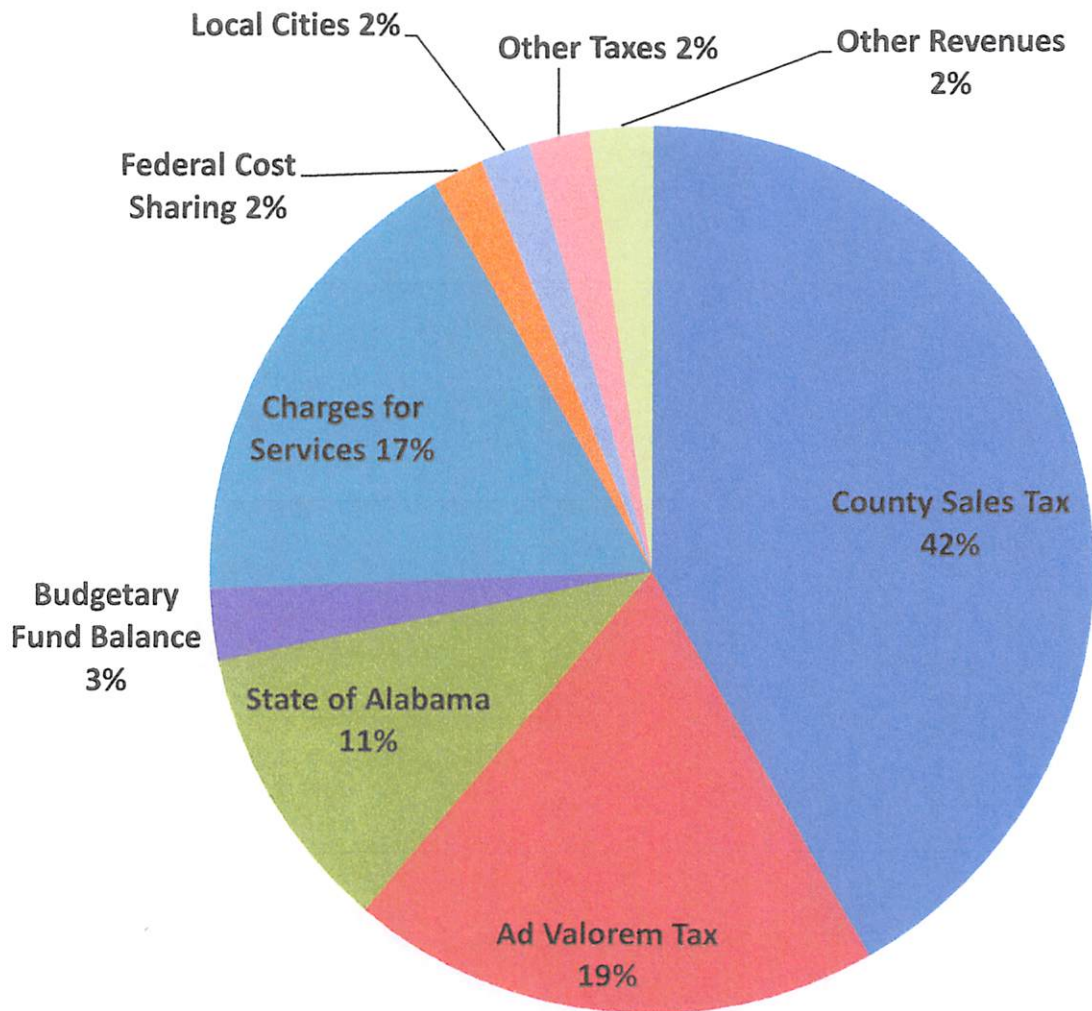
**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

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

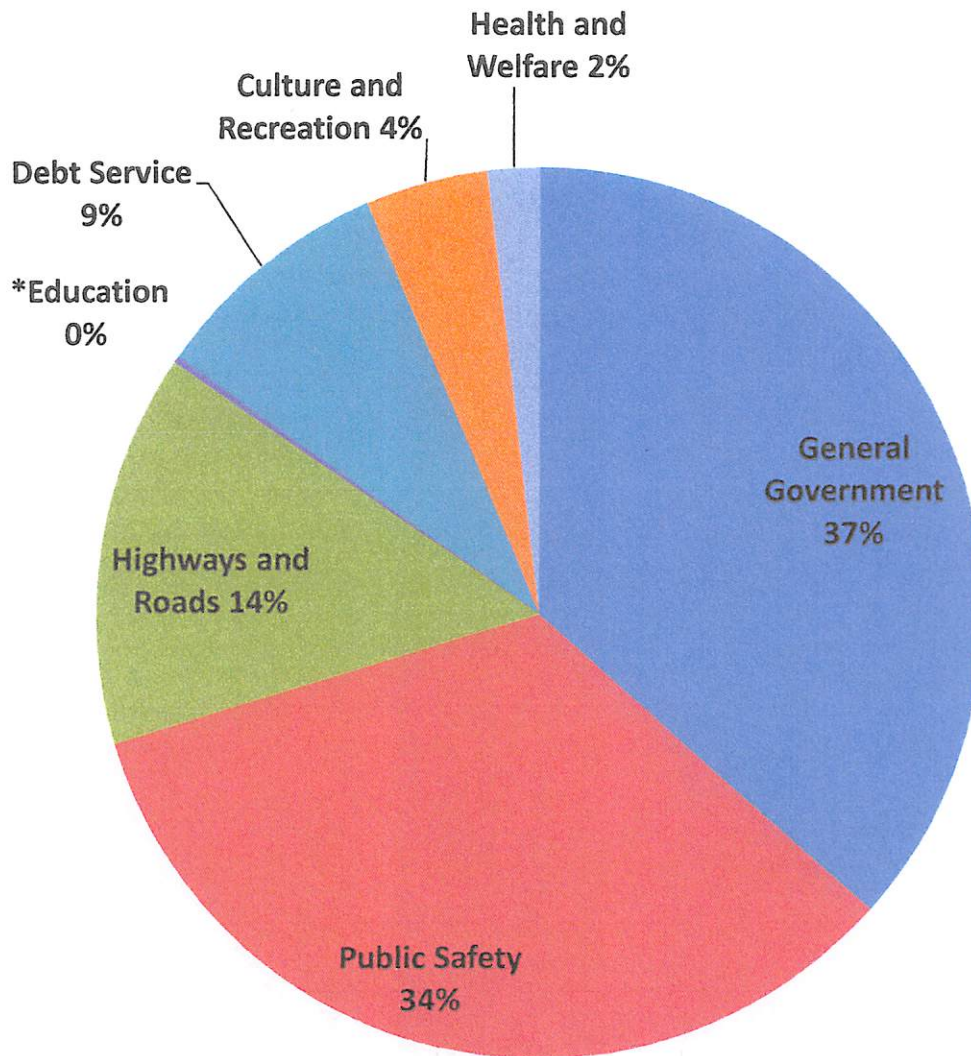
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
2020-2021

Type	Percentage	Total
County Sales Tax	42%	\$ 46,780,000
Ad Valorem Tax	19%	21,810,578
State of Alabama	11%	11,926,996
Budgetary Fund Balance	3%	2,924,543
Charges for Services	17%	19,523,200
Federal Cost Sharing	2%	2,091,566
Local Cities	2%	2,048,840
Other Taxes	2%	2,465,000
Other Revenues	2%	2,587,364
Miscellaneous		1,319,120
Interest		83,000
Licenses and Permits		538,800
Board of Education		611,444
Fines and Forfeitures		35,000
	100%	<u>\$ 112,158,087</u>



**Montgomery County Commission
Appropriations
2020-2021**

Type	Percentage	Total
General Government	37%	\$ 40,998,606
Public Safety	34%	37,884,084
Highways and Roads	14%	15,962,365
Education	0%	268,510
Debt Service	9%	9,880,937
Culture and Recreation	4%	5,004,550
Health and Welfare	2%	<u>2,159,035</u>
	100%	\$ 112,158,087



***Additional \$27.2 million provided for Education by the 1% County Sales tax for Public Education**

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

**Summaries of
DEPARTMENTAL
and
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET
GENERAL FUND**

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$ 14,000,000
County Sales Tax	46,780,000
Salaries for Revenue Commissioner	218,000
County Beer and Wine Tax	125,000
Lodging Tax	1,580,000
Other Tax	760,000
TOTAL TAXES	<u>63,463,000</u>

LICENSE & PERMITS

463,800

INTERGOVERNMENTAL

State Shared Revenue	1,801,890
State Cost Sharing Revenue	1,455,800
Federal Cost Sharing	1,432,925
Local Government Cost Sharing	135,000
TOTAL INTERGOVERNMENTAL	<u>4,825,615</u>

CHARGES FOR SERVICES

Court Fees	754,300
Fees & Commissions - Public Officials	4,352,800
Other Fees & Charges	91,100
TOTAL CHARGES FOR SERVICES	<u>5,198,200</u>

FINES AND FORFEITURES

35,000

MISCELLANEOUS

Interest	6,500
Sales & Rentals	601,120
Other	613,000
TOTAL MISCELLANEOUS	<u>1,220,620</u>

TRANSFERS IN FROM OTHER FUNDS

700,000

TOTAL ESTIMATED REVENUES

\$ 75,906,235

MONTGOMERY COUNTY COMMISSION

2020 - 2021 BUDGET

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$	952,120
Risk Management		181,590
Public Affairs		95,645
Finance Department		506,982
Judges		442,195
District/Circuit/Domestic Relations Court		3,970
Circuit Clerk		32,665
District Attorney		3,184,236
Pre-Trial/District Attorney		689,274
Court Reporters		166,581
Probate Judge's Office		3,945,164
Revenue Commissioner		1,394,672
Tax and Audit Division		874,362
Support Services		3,020,343
Purchasing		216,631
Building Permits		40,300
Election Operating		296,049
Election Administration		368,315
Board of Registrars		300,905
Tax Equalization Board		5,804
Veterans Service Office		1,000
Forestry Commission		6,517
Industrial Park Utilities/Maintenance		43,527
Industrial Development		104,830
Information Systems		2,235,305
Fleet Maintenance		274,996
Contingent		22,500
Unemployment Compensation		15,000
TOTAL GENERAL GOVERNMENT	\$	<u>19,421,478</u>

PUBLIC SAFETY

Sheriff's Office	\$	15,185,020
Montgomery County Detention Facility		16,899,248
Montgomery City-County Emergency Management Agency		150,000
Coroner's Office		117,280
Youth Facility Net of City Funding		3,359,177
Youth Facility - DYS Subsidy		147,786
Youth Facility - DYS Boot Camp		341,000
Crimestoppers		5,000
Fire Hydrant Fees		27,720
Montgomery County Association of Volunteer Fire Departments		190,000
TOTAL PUBLIC SAFETY	\$	<u>36,422,231</u>

SANITATION- Transfer Station & Storm Water Permit	\$	<u>151,916</u>
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**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

GENERAL FUND

HEALTH

Health Department	\$ 450,414
Montgomery Area Mental Health Authority	189,200
Family Sunshine Center	31,700
VOCAL	5,000
Animal Shelter	500,000
Aletheia Research and Management Inc.	37,500
Council on Substance Abuse - NCADD	11,700
Mosquito Control	57,336
Sickle Cell Foundation	15,750
Red Cross	15,000
TOTAL HEALTH	\$ 1,313,600

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
City of Montgomery (BONDS)	7,750
Department of Human Resources	20,000
TOTAL WELFARE	\$ 438,128

CULTURE & RECREATION

City - County Library	\$ 2,149,032
Pike Road Library net of Town of Pike Road funding	187,621
Montgomery Museum of Fine Arts	1,659,448
Montgomery County Recreation Board	748,449
Boys & Girls Clubs	12,500
The United Community Improvement	12,500
Unified YMCA	30,000
ECHO	5,000
Alabama Shakespeare Festival	200,000
TOTAL CULTURE & RECREATION	\$ 5,004,550

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

GENERAL FUND

APPROPRIATIONS

EDUCATION

Montgomery Education Foundation	\$ 45,000
Auburn Extension Service	117,970
Montgomery Internal Medicine Residency Program	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	\$ 1,359,805
In-House Appropriations-Retiree Health & Life Insurance	2,771,880
Reclassification Reserve	(1,494,131)
Montgomery Co Building Authority 2012-2018 Capital Lease Obligation	5,283,710
Montgomery Co Public Education Cooperative District Series 2015 Bonds	1,061,500
Education Debt Service Funding	(1,061,500)
Montgomery Energy Conservation Project 2012 G.O. Warrants	398,587
Montgomery Energy Conservation Project 2014 G.O. Warrants	389,540
Agency Appropriations-General Government Category	670,755
TOTAL CLASSIFIED BY CHARACTER ONLY	9,380,146

TOTAL APPROPRIATIONS	\$ 72,400,559
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TRANSFERS

To Community Corrections Fund	383,212
To Merit Fund	244,364
To General Obligation Warrant Debt Service Funds	5,166,600
Education Debt Service Funding	(2,288,500)
TOTAL TRANSFERS	\$ 3,505,676

TOTAL APPROPRIATIONS & TRANSFERS	\$ 75,906,235
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EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$ 10,000
TOTAL ESTIMATED REVENUES	\$ 10,000

APPROPRIATIONS

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$ -
BUDGETARY FUND BALANCE	\$ 10,000

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$ 325,000
Other reimbursements	5,000
Interest	9,000
TOTAL ESTIMATED REVENUES	\$ <u>339,000</u>

APPROPRIATIONS

Workers' Compensation Expenditures	\$ 339,000
TOTAL APPROPRIATIONS	\$ <u>339,000</u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 13,345,000
Interest	20,000
TOTAL ESTIMATED REVENUES	\$ <u>13,365,000</u>

APPROPRIATIONS

Health Care Costs	\$ 13,365,000
TOTAL APPROPRIATIONS	\$ <u>13,365,000</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	32,000
TOTAL ESTIMATED REVENUES	\$ <u>432,000</u>

APPROPRIATIONS

Liability Ins. Costs	\$ 432,000
TOTAL APPROPRIATIONS	\$ <u>432,000</u>

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

State Gasoline Tax	\$ 1,600,000
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STATE COST SHARING REVENUE

Engineer's & Assistant Engineer's Salary reimbursement	135,357
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MISCELLANEOUS

Other	<u>105,000</u>
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TOTAL ESTIMATED REVENUES

\$ <u>1,840,357</u>

TRANSFERS

From Public Highway & Traffic Fund	500,000
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From Public Building/Roads/Bridges	<u>7,361,536</u>
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TOTAL TRANSFERS

<u>7,861,536</u>

TOTAL ESTIMATED REVENUES AND TRANSFERS

\$ <u><u>9,701,893</u></u>

APPROPRIATIONS

HIGHWAYS & ROADS

Construction	\$ 1,757,303
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District I	1,705,956
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District II	1,764,566
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District III	1,981,738
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County Engineer's Office	1,431,947
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County Shop	607,163
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Bridge Maintenance	448,220
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Environmental Cleanup	<u>5,000</u>
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TOTAL APPROPRIATIONS

\$ <u>9,701,893</u>

TOTAL APPROPRIATIONS & TRANSFERS

\$ <u><u>9,701,893</u></u>

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax \$ 6,900,000

MISCELLANEOUS

Interest 2,000

TOTAL ESTIMATED REVENUES \$ 6,902,000

Budgetary Fund Balance 1,159,536

TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE \$ 8,061,536

APPROPRIATIONS

TRANSFERS

To General Fund \$ 700,000

To Gasoline Tax Fund 7,361,536

TOTAL TRANSFERS 8,061,536

TOTAL APPROPRIATIONS & TRANSFERS \$ 8,061,536

PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits \$ 75,000

State Shared Revenue 317,000

Charges for Services 60,000

TOTAL ESTIMATED REVENUES \$ 452,000

Budgetary Fund Balance 48,000

TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE \$ 500,000

TRANSFERS

Transfer to Gasoline Tax Fund \$ 500,000

TOTAL TRANSFERS \$ 500,000

CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUES

State Shared Revenue \$ 931,000

TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE \$ 931,000

APPROPRIATIONS

Debt Service \$ 931,000

TOTAL APPROPRIATIONS \$ 931,000

MONTGOMERY COUNTY COMMISSION

2020 - 2021 BUDGET

RRR GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUES

Motor Vehicle License - Act 84-186	\$	450,000
Petroleum Inspection Fee - Act 84-185		110,000
4 cent Gasoline Tax		900,000
5 cent Gasoline Tax		450,000
Additional excise tax		30,000
TOTAL STATE SHARED REVENUES	\$	<u>1,940,000</u>

MISCELLANEOUS

Interest	\$	<u>3,000</u>
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TOTAL ESTIMATED REVENUES

\$ 1,943,000

Budgetary Fund Balance

1,752,000

TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE

\$ 3,695,000

APPROPRIATIONS

Restriping & Resigning		115,000
Resurfacing		3,580,000
TOTAL APPROPRIATIONS	\$	<u><u>3,695,000</u></u>

SEVERED MATERIAL TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

\$ 150,000

Interest Income

500

TOTAL ESTIMATED REVENUES

\$ 150,500

APPROPRIATIONS

Road Bldg Materials and Supplies	\$	150,500
TOTAL APPROPRIATIONS	\$	<u><u>150,500</u></u>

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$	550,593
Montgomery County		692,578
Board of Education		611,444
Local Cities		1,085,019
TOTAL ESTIMATED REVENUES	\$	<u><u>2,939,634</u></u>

APPROPRIATIONS

General Government	\$	2,939,634
TOTAL APPROPRIATIONS	\$	<u><u>2,939,634</u></u>

**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET**

MERIT SYSTEM FUND

ESTIMATED REVENUES

City of Montgomery	\$ 828,821
TRANSFERS	
Transfer from General Fund	<u>244,364</u>

TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$ <u><u>1,073,185</u></u>
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APPROPRIATIONS

General Government	\$ <u>1,073,185</u>
TOTAL APPROPRIATIONS	\$ <u><u>1,073,185</u></u>

COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES

Alabama Department of Corrections	\$ 350,000
Client Fees	70,000

TOTAL ESTIMATED REVENUES	\$ <u>420,000</u>
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TRANSFERS

Transfer From General Fund	383,212
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TOTAL ESTIMATED REVENUES	\$ <u><u>803,212</u></u>
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APPROPRIATIONS

Public Safety	\$ <u>803,212</u>
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TOTAL APPROPRIATIONS	\$ <u><u>803,212</u></u>
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GRANT FUND

ESTIMATED REVENUES

Federal and State Grants	\$ <u>914,032</u>
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TOTAL ESTIMATED REVENUES	\$ <u><u>914,032</u></u>
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APPROPRIATIONS

Grant Appropriations	\$ 914,032
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TOTAL APPROPRIATIONS	\$ <u><u>914,032</u></u>
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**MONTGOMERY COUNTY COMMISSION
2020 - 2021 BUDGET
COUNTY REBUILD ALABAMA FUND**

ESTIMATED REVENUES	
State Shared Revenue	\$ 2,039,965
TOTAL ESTIMATED REVENUES	<u>\$ 2,039,965</u>
APPROPRIATIONS	
Road Construction	\$ 1,614,972
Budgetary Fund Balance	<u>424,993</u>
TOTAL APPROPRIATIONS AND BUDGETARY FUND BALANCE	<u>\$ 2,039,965</u>

FEDERAL AID EXCHANGE FUND

ESTIMATED REVENUES	
State Shared Revenue	\$ 400,000
Budgetary Fund Balance	<u>400,000</u>
TOTAL ESTIMATED REVENUES AND BUDGETARY BALANCE	<u>\$ 800,000</u>
APPROPRIATIONS	
Road Construction	\$ 800,000
TOTAL APPROPRIATIONS	<u>\$ 800,000</u>

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS	
Transfer from General Fund	\$ 3,832,725
TOTAL TRANSFERS	<u>\$ 3,832,725</u>
APPROPRIATIONS	
Principal	\$ 2,925,000
Interest	907,725
TOTAL APPROPRIATIONS	<u>\$ 3,832,725</u>

GENERAL OBLIGATION WARRANTS 2010-A DEBT SERVICE FUND

REVENUE AND TRANSFERS	
Transfer from General Fund	\$ 1,333,875
TOTAL REVENUE AND TRANSFERS	<u>\$ 1,333,875</u>
APPROPRIATIONS	
Principal	\$ 1,065,000
Interest	268,875
TOTAL APPROPRIATIONS	<u>\$ 1,333,875</u>

Montgomery County Commission

Construction Programs Fund

Account Number	Account Description	2020 Proposed Budget
REVENUE		
	Budgetary Fund Balance	\$ <u>800,000</u>
	TOTAL REVENUE AND BUDGETARY FUND BALANCE	\$ <u><u>800,000</u></u>
EXPENSES		
Department:	51107 - Other Construction Projects	
231	Repair & Maintenance Bldgs/Impr	<u>800,000</u>
	TOTAL APPROPRIATIONS	\$ <u><u>800,000</u></u>

Emergency Management Communication District Board

2021 Proposed
Budget

Account Number	Account Description	
REVENUES		
Department:	40000 - Non Dept	
<i>MS - Miscellaneous</i>		
47908	911 Fees	705,000
47103	Interest	600
TOTAL REVENUES		<u>\$705,600</u>
BUDGETARY FUND BALANCE		<u>395,840</u>
TOTAL REVENUES AND BUDGETARY FUND BALANCE		<u><u>1,101,440</u></u>
EXPENSES		
Department:	51986 - Emergency Management Dist Bd	
101	Reimbursements to General Fund for Dispatch expense	260,000
127	Retiree Allowances and Benefits	9,240
171	Dues and Membership Fees	3,000
180	Geographic Information Sys(GIS)	1,200
211	Office Supplies/Minor Equipment	13,000
219	Other Miscellaneous Supplies	25,000
240	Repair & Main - Software License	125,000
255	Cellular Service	40,000
265	Travel - Registration & Training	3,000
400	Equipment purchases-under capital asset threshold	3,000
499	Administration Expense	50,000
541	Equipment	75,000
584	Computer Equipment	260,000
605	Long Term Lease-MCC project-City of Mtgy	234,000
TOTAL EXPENSES		<u><u>1,101,440</u></u>