

**Proposed Annual Budget
Montgomery County Commission
Montgomery, Alabama
Fiscal Year
October 1, 2021 to September 30, 2022**

Presented September 7, 2021

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

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

ANNUAL BUDGET 2021-2022

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
2021 - 2022 BUDGET**

	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 84,773,840	\$ 84,773,840
Emergency Fund	21,000	-
Workers' Compensation Fund	408,258	408,258
Health Trust Fund	13,355,300	13,355,300
R.E. Life Ins. Fund	150,000	150,000
Liability Fund	488,200	488,200
Gasoline Tax Fund	10,826,276	10,826,276
Public Buildings/Roads/Bridges Fund	7,210,000	8,483,556
Public Highways & Traffic Fund	468,000	500,000
Capital Improvement	990,000	1,100,000
RRR Gasoline Tax Fund	1,981,500	3,695,000
Severed Material Tax Fund	170,100	170,100
Appraisal Fund	3,180,378	3,180,378
Merit System Fund	1,225,261	1,225,261
Community Corrections	890,797	890,797
Grant Fund	769,473	769,473
County Rebuild Alabama Fund	2,549,956	1,560,619
Federal Aid Exchange Fund	400,000	400,000
G.O. Warrants - 2015/2017 Fund	2,921,400	2,921,400
G.O. Warrants - 2010 Fund	5,709,528	5,709,528
Less: Fund transfer elimination	<u>(18,362,333)</u>	<u>(18,362,333)</u>
TOTAL	\$ 120,126,934	\$ 122,245,653
ADD: BUDGETARY FUND BALANCE		
Emergency Fund	(21,000)	
Public Buildings/Roads/Bridges Fund	1,273,556	
Public Highway and Traffic Fund	32,000	
Capital Improvement Fund	110,000	
RRR Gasoline Tax Fund	1,713,500	
County Rebuild Alabama Fund	(989,337)	
TOTAL BUDGETARY FUND BALANCE	2,118,719	
TOTAL PROPOSED BUDGET	\$ 122,245,653	\$ 122,245,653

Funds included in budget:

General Fund
Special Revenue Funds
Debt Service Funds

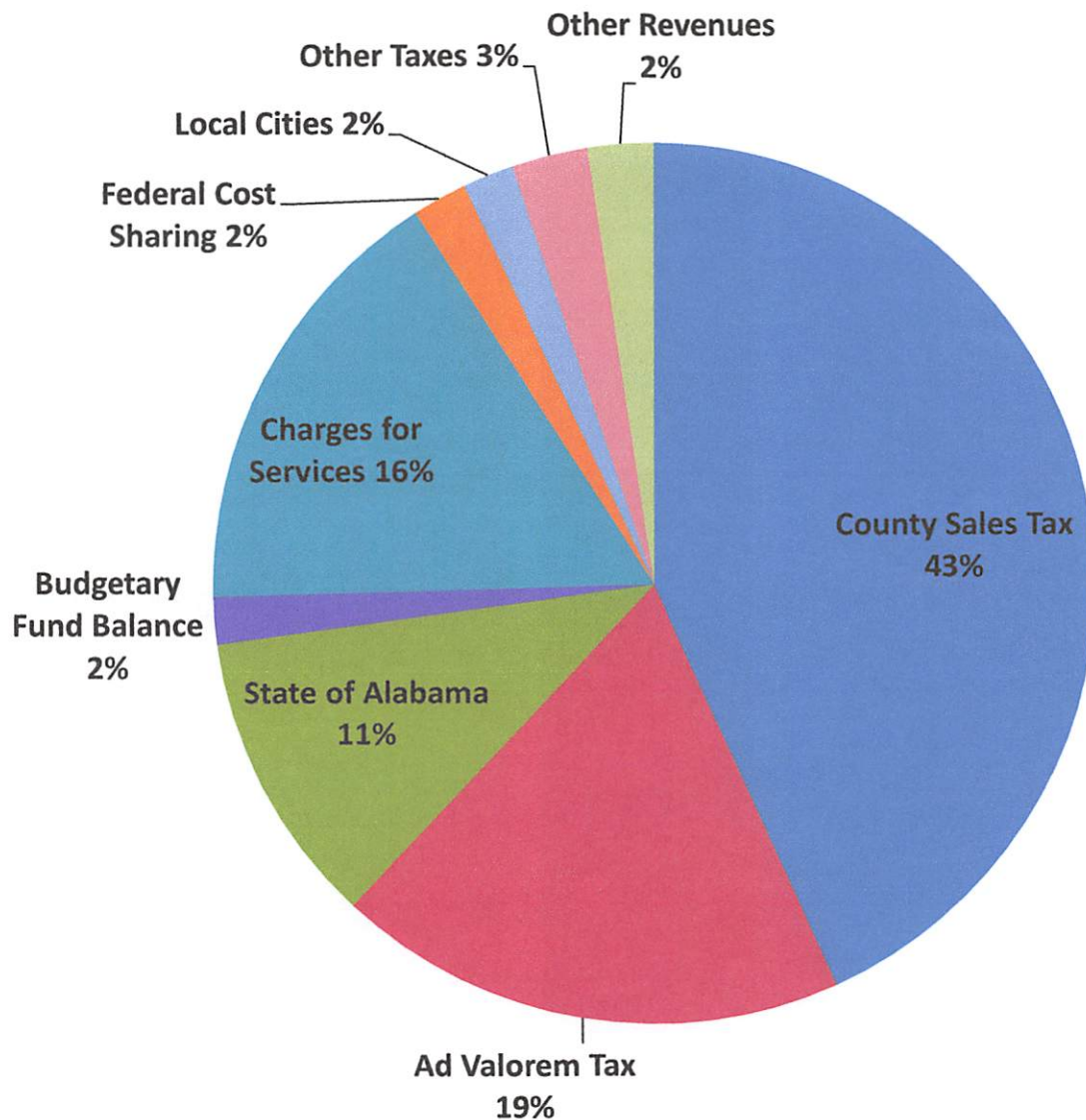
**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

FUNDS NOT INCLUDED IN OPERATING BUDGET

Construction Program Fund
Coronavirus Rescue Act 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

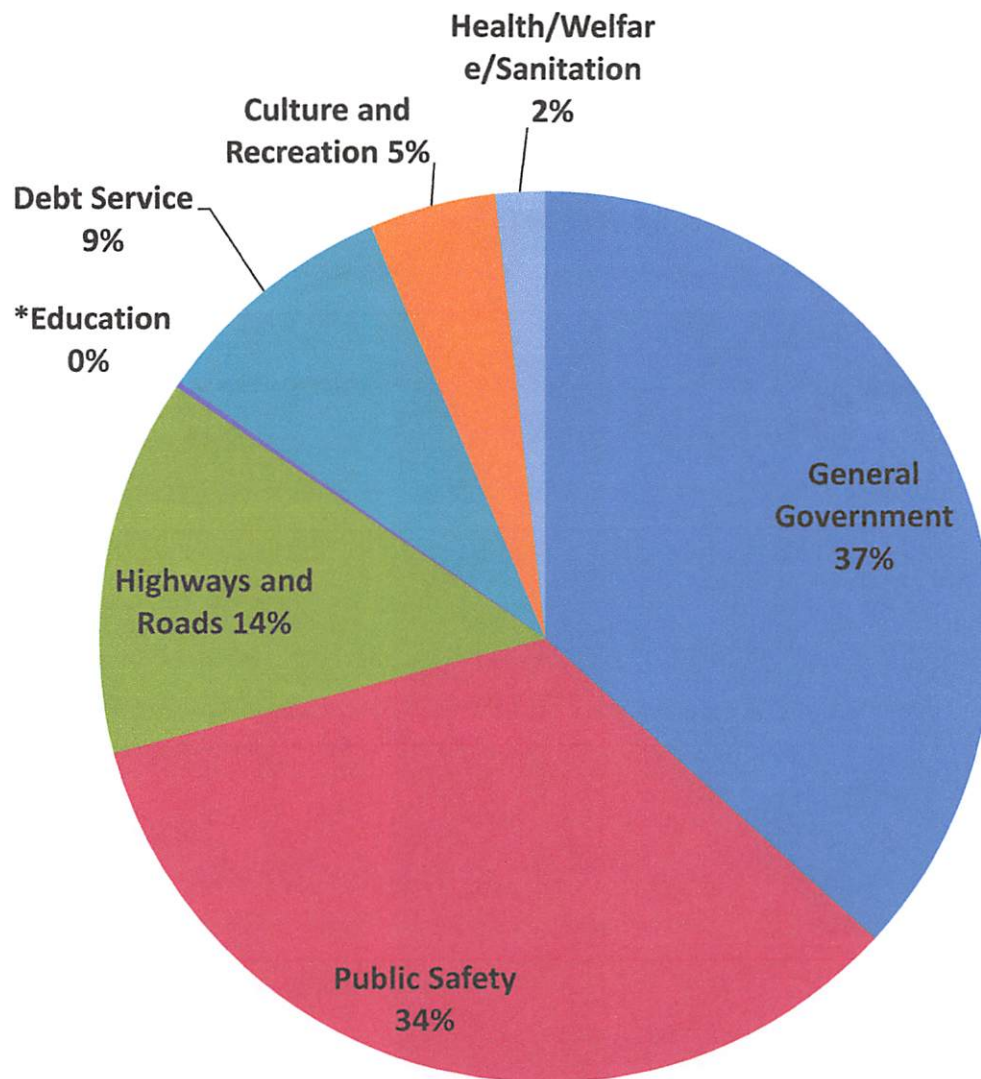
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
2021-2022

Type	Percentage	Total
County Sales Tax	43%	\$ 52,850,000
Ad Valorem Tax	19%	22,924,066
State of Alabama	11%	13,305,870
Budgetary Fund Balance	2%	2,118,719
Charges for Services	16%	19,965,358
Federal Cost Sharing	2%	2,448,089
Local Cities	2%	2,276,724
Other Taxes	3%	3,425,200
Other Revenues	2%	2,931,627
Miscellaneous		1,563,915
Interest		83,000
Licenses and Permits		595,600
Board of Education		656,112
Fines and Forfeitures		33,000
	100%	\$ 122,245,653



**Montgomery County Commission
Appropriations
2021-2022**

Type	Percentage	Total
General Government	37%	\$ 44,959,507
Public Safety	34%	41,695,101
Highways and Roads	14%	16,651,995
Education	0%	268,820
Debt Service	9%	10,851,902
Culture and Recreation	5%	5,618,195
Health/Welfare/Sanitation	2%	<u>2,200,133</u>
	100%	\$ 122,245,653



*Additional \$30.5 million provided for Education by the 1% County Sales tax for Public Education

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

**Summaries of
DEPARTMENTAL
and
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET
GENERAL FUND**

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$	14,800,000
County Sales Tax		52,850,000
Salaries for Revenue Commissioner		170,000
County Beer and Wine Tax		125,200
Lodging Tax		2,300,000
Other Tax		1,000,000
TOTAL TAXES		<u>71,245,200</u>

LICENSE & PERMITS

520,600

INTERGOVERNMENTAL

State Shared Revenue	2,111,890
State Cost Sharing Revenue	1,857,572
Federal Cost Sharing	1,956,663
Local Government Cost Sharing	122,000
TOTAL INTERGOVERNMENTAL	<u>6,048,125</u>

CHARGES FOR SERVICES

Court Fees	747,500
Fees & Commissions - Public Officials	4,602,300
Other Fees & Charges	101,600
TOTAL CHARGES FOR SERVICES	<u>5,451,400</u>

FINES AND FORFEITURES

33,000

MISCELLANEOUS

Interest	43,600
Sales & Rentals	783,289
Other	648,626
TOTAL MISCELLANEOUS	<u>1,475,515</u>

TOTAL ESTIMATED REVENUES

\$ 84,773,840

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$ 1,193,775
Risk Management	206,982
Public Affairs	105,433
Finance Department	569,690
Judges	440,684
District/Circuit/Domestic Relations Court	3,970
Circuit Clerk	32,715
District Attorney	3,426,239
Pre-Trial/District Attorney	763,170
Court Reporters	167,283
Probate Judge's Office	4,567,981
Revenue Commissioner	1,444,502
Tax and Audit Division	972,017
Support Services	3,321,738
Purchasing	214,841
Building Permits	44,102
Election Operating	375,029
Election Administration	703,939
Board of Registrars	276,509
Tax Equalization Board	1,237
Veterans Service Office	1,000
Forestry Commission	12,150
Industrial Park Utilities/Maintenance	46,000
Industrial Development	104,830
Information Systems	2,384,720
Fleet Maintenance	312,990
Contingent	22,500
Unemployment Compensation	40,000
TOTAL GENERAL GOVERNMENT	\$ 21,756,026

PUBLIC SAFETY

Sheriff's Office	\$ 16,399,322
Montgomery County Detention Facility	19,374,003
Montgomery City-County Emergency Management Agency	150,000
Coroner's Office	133,500
Youth Facility Net of City Funding	3,531,188
Youth Facility - DYS Subsidy	161,235
Youth Facility - DYS Boot Camp	341,000
Crimestoppers	5,000
Fire Hydrant Fees	27,630
Montgomery County Association of Volunteer Fire Departments	190,000
TOTAL PUBLIC SAFETY	\$ 40,312,878

SANITATION- Transfer Station & Storm Water Permit	\$ 161,275
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**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

GENERAL FUND

HEALTH

Health Department	\$ 456,186
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	57,500
Sickle Cell Foundation	15,750
Red Cross	15,000
TOTAL HEALTH	\$ 1,319,536

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	149,924
City of Montgomery (BONDS)	7,750
Department of Human Resources	20,000
TOTAL WELFARE	\$ 441,275

CULTURE & RECREATION

City - County Library	\$ 2,535,733
Pike Road Library net of Town of Pike Road funding	199,732
Montgomery Museum of Fine Arts	1,833,273
Montgomery County Recreation Board	789,457
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	\$ 5,618,195

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

GENERAL FUND

APPROPRIATIONS

EDUCATION

Montgomery Education Foundation	\$ 45,000
Auburn Extension Service	118,280
Montgomery Internal Medicine Residency Program	22,500
Thelma Morris After School Program	25,000
Latchkey	28,040
YMCA Childcare Program	30,000
TOTAL EDUCATION	\$ 268,820

CLASSIFIED BY CHARACTER ONLY

In-House Appropriations- General Government Category	\$ 1,488,400
In-House Appropriations-Retiree Health & Life Insurance	2,857,320
Reclassification Reserve	(620,741)
Montgomery Co Building Authority 2014-2018 Capital Lease Obligation	1,946,611
Montgomery Co Public Education Cooperative District Series 2015 Bonds	1,059,500
Education Debt Service Funding	(1,059,500)
Montgomery Energy Conservation Project 2012 G.O. Warrants	398,587
Montgomery Energy Conservation Project 2014 G.O. Warrants	386,276
Agency Appropriations-General Government Category	671,105
TOTAL CLASSIFIED BY CHARACTER ONLY	\$ 7,127,558

TOTAL APPROPRIATIONS **\$ 77,005,563**

TRANSFERS

To Community Corrections Fund	502,797
To Merit Fund	245,052
To General Obligation Warrant Debt Service Funds	8,630,928
Education Debt Service Funding	(1,610,500)
TOTAL TRANSFERS	\$ 7,768,277

TOTAL APPROPRIATIONS & TRANSFERS **\$ 84,773,840**

EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$ 21,000
TOTAL ESTIMATED REVENUES	\$ 21,000

APPROPRIATIONS

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$ -
BUDGETARY FUND BALANCE	\$ 21,000

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$ 400,258
Other reimbursements	8,000
TOTAL ESTIMATED REVENUES	\$ <u>408,258</u>

APPROPRIATIONS

Workers' Compensation Expenditures	\$ 408,258
TOTAL APPROPRIATIONS	\$ <u>408,258</u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 13,353,000
Interest	2,300
TOTAL ESTIMATED REVENUES	\$ <u>13,355,300</u>

APPROPRIATIONS

Health Care Costs	\$ 13,355,300
TOTAL APPROPRIATIONS	\$ <u>13,355,300</u>

RETIRED EMPLOYEE LIFE INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 150,000
TOTAL ESTIMATED REVENUES	\$ <u>150,000</u>

APPROPRIATIONS

Death Benefit Payments	\$ 150,000
TOTAL APPROPRIATIONS	\$ <u>150,000</u>

LIABILITY FUND

ESTIMATED REVENUES

Premiums	\$ 482,700
Interest	5,500
TOTAL ESTIMATED REVENUES	\$ <u>488,200</u>

APPROPRIATIONS

Liability Ins. Costs	\$ 488,200
TOTAL APPROPRIATIONS	\$ <u>488,200</u>

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 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	136,720
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MISCELLANEOUS

Other	<u>106,000</u>
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TOTAL ESTIMATED REVENUES

\$ <u>1,842,720</u>

TRANSFERS

From Public Highway & Traffic Fund	500,000
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From Public Building/Roads/Bridges	<u>8,483,556</u>
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TOTAL TRANSFERS

<u>8,983,556</u>

TOTAL ESTIMATED REVENUES AND TRANSFERS

\$ <u><u>10,826,276</u></u>

APPROPRIATIONS

HIGHWAYS & ROADS

Construction	\$ 2,145,474
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District I	1,877,334
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District II	1,913,515
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District III	2,163,860
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County Engineer's Office	1,453,634
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County Shop	770,083
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Bridge Maintenance	497,376
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Environmental Cleanup	<u>5,000</u>
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TOTAL APPROPRIATIONS

\$ <u>10,826,276</u>

TOTAL APPROPRIATIONS & TRANSFERS

\$ <u><u>10,826,276</u></u>

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$	7,200,000
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MISCELLANEOUS

Interest		<u>10,000</u>
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TOTAL ESTIMATED REVENUES	\$	<u>7,210,000</u>
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Budgetary Fund Balance		<u>1,273,556</u>
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>8,483,556</u></u>
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APPROPRIATIONS

TRANSFERS

To Gasoline Tax Fund		<u>8,483,556</u>
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TOTAL TRANSFERS		<u>8,483,556</u>
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TOTAL APPROPRIATIONS & TRANSFERS	\$	<u><u>8,483,556</u></u>
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PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits	\$	75,000
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State Shared Revenue		335,000
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Charges for Services		<u>58,000</u>
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TOTAL ESTIMATED REVENUES	\$	<u>468,000</u>
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Budgetary Fund Balance		32,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>500,000</u></u>
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TRANSFERS

Transfer to Gasoline Tax Fund	\$	500,000
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TOTAL TRANSFERS	\$	<u><u>500,000</u></u>
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CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUES

State Shared Revenue	\$	990,000
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Budgetary Fund Balance		110,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>1,100,000</u></u>
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APPROPRIATIONS

Debt Service	\$	<u>1,100,000</u>
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TOTAL APPROPRIATIONS	\$	<u><u>1,100,000</u></u>
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**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

RRR GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUES

Motor Vehicle License - Act 84-186	\$ 470,000
Petroleum Inspection Fee - Act 84-185	115,000
4 cent Gasoline Tax	900,000
5 cent Gasoline Tax	460,000
Additional excise tax	36,000
TOTAL STATE SHARED REVENUES	\$ 1,981,000

MISCELLANEOUS

Interest	\$ 500
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TOTAL ESTIMATED REVENUES

	\$ 1,981,500
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Budgetary Fund Balance	1,713,500
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TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$ 3,695,000
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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	\$ 170,000
Interest Income	100
TOTAL ESTIMATED REVENUES	\$ 170,100

APPROPRIATIONS

Road Bldg Materials and Supplies	\$ 170,100
TOTAL APPROPRIATIONS	\$ 170,100

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$ 595,685
Montgomery County	754,066
Board of Education	656,112
Local Cities	1,174,515
TOTAL ESTIMATED REVENUES	\$ 3,180,378

APPROPRIATIONS

General Government	\$ 3,180,378
TOTAL APPROPRIATIONS	\$ 3,180,378

**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

MERIT SYSTEM FUND

ESTIMATED REVENUES

City of Montgomery	\$ 980,209
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TRANSFERS

Transfer from General Fund	<u>245,052</u>
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TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$ <u><u>1,225,261</u></u>
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APPROPRIATIONS

General Government	\$ <u>1,225,261</u>
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TOTAL APPROPRIATIONS	\$ <u><u>1,225,261</u></u>
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COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES

Alabama Department of Corrections	\$ 300,000
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Client Fees	70,000
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Miscellaneous	<u>18,000</u>
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TOTAL ESTIMATED REVENUES	\$ <u>388,000</u>
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TRANSFERS

Transfer From General Fund	502,797
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TOTAL ESTIMATED REVENUES	\$ <u><u>890,797</u></u>
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APPROPRIATIONS

Public Safety	\$ <u>890,797</u>
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TOTAL APPROPRIATIONS	\$ <u><u>890,797</u></u>
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GRANT FUND

ESTIMATED REVENUES

Federal and State Grants	\$ <u>769,473</u>
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TOTAL ESTIMATED REVENUES	\$ <u><u>769,473</u></u>
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APPROPRIATIONS

Grant Appropriations	\$ 769,473
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TOTAL APPROPRIATIONS	\$ <u><u>769,473</u></u>
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**MONTGOMERY COUNTY COMMISSION
2021 - 2022 BUDGET**

COUNTY REBUILD ALABAMA FUND

ESTIMATED REVENUES

State Shared Revenue	\$ 2,549,956
TOTAL ESTIMATED REVENUES	\$ 2,549,956

APPROPRIATIONS

Road Construction	\$ 1,560,619
Budgetary Fund Balance	989,337

TOTAL APPROPRIATIONS AND BUDGETARY FUND BALANCE	\$ 2,549,956
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FEDERAL AID EXCHANGE FUND

ESTIMATED REVENUES

State Shared Revenue	\$ 400,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY BALANCE	\$ 400,000
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APPROPRIATIONS

Road Construction	\$ 400,000
TOTAL APPROPRIATIONS	\$ 400,000

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS

Transfer from General Fund	\$ 2,921,400
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TOTAL TRANSFERS	\$ 2,921,400
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APPROPRIATIONS

Principal	\$ 2,130,000
Interest	791,400
TOTAL APPROPRIATIONS	\$ 2,921,400

GENERAL OBLIGATION WARRANTS 2021A&B DEBT SERVICE FUND

REVENUE AND TRANSFERS

Transfer from General Fund	\$ 5,709,528
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TOTAL REVENUE AND TRANSFERS	\$ 5,709,528
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APPROPRIATIONS

Principal	\$ 5,100,000
Interest	609,528
TOTAL APPROPRIATIONS	\$ 5,709,528