

**Proposed Annual Budget
Montgomery County Commission
Montgomery, Alabama
Fiscal Year
October 1, 2022, to September 30, 2023**

Presented September 6, 2022

Doug Singleton, Chairman
Isaiah Sankey, Vice Chairman
Daniel Harris, Jr., Member
Ronda Walker, Member
Carmen Moore-Zeigler, Member

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

ANNUAL BUDGET 2022-2023

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
2022 - 2023 BUDGET**

	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 91,727,889	\$ 91,727,889
Emergency Fund	54,000	-
Workers' Compensation Fund	380,258	380,258
Health Trust Fund	13,705,500	13,705,500
R.E. Life Ins. Fund	160,000	160,000
Liability Fund	484,200	484,200
Gasoline Tax Fund	11,364,143	11,364,143
Public Buildings/Roads/Bridges Fund	7,353,000	9,000,000
Public Highways & Traffic Fund	478,000	500,000
Capital Improvement	900,000	900,000
RRR Gasoline Tax Fund	2,025,500	3,695,000
Severed Material Tax Fund	170,200	170,200
Appraisal Fund	3,548,885	3,548,885
Merit System Fund	1,272,184	1,272,184
Community Corrections	922,448	922,448
Grant Fund	1,318,744	1,318,744
County Rebuild Alabama Fund	2,549,956	3,030,315
Federal Aid Exchange Fund	400,000	404,002
G.O. Warrants - 2015/2017 Fund	2,927,875	2,927,875
G.O. Warrants - 2010 Fund	3,468,775	3,468,775
Less: Fund transfer elimination	<u>(16,626,334)</u>	<u>(16,626,334)</u>
TOTAL	\$ 128,585,223	\$ 132,354,084
ADD: BUDGETARY FUND BALANCE		
Emergency Fund	(54,000)	
Public Buildings/Roads/Bridges Fund	1,647,000	
Public Highway and Traffic Fund	22,000	
RRR Gasoline Tax Fund	1,669,500	
County Rebuild Alabama Fund	480,359	
Federal Aid Exchange Fund	4,002	
TOTAL BUDGETARY FUND BALANCE	3,768,861	
TOTAL PROPOSED BUDGET	\$ 132,354,084	\$ 132,354,084

Funds included in budget:
General Fund
Special Revenue Funds
Debt Service Funds

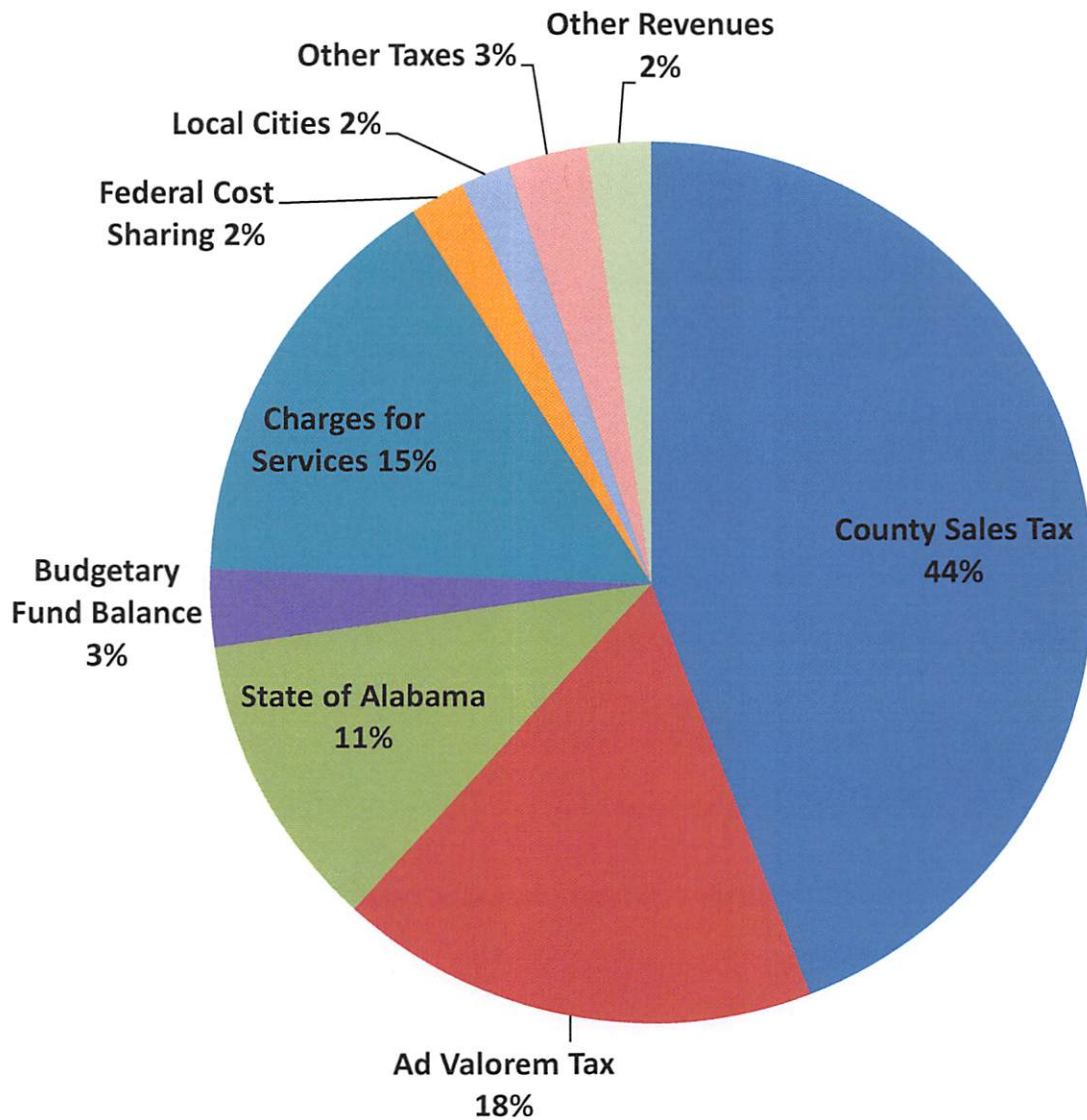
**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

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

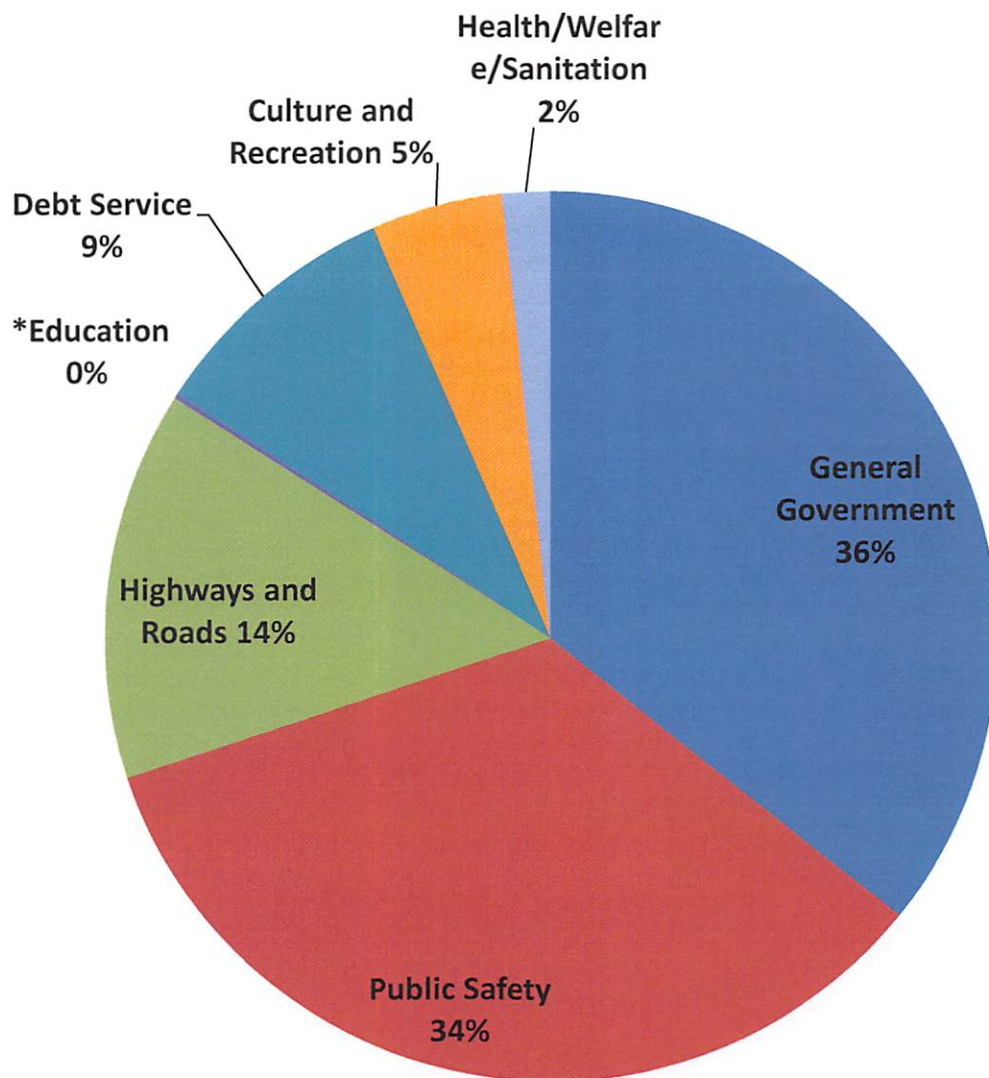
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
2022-2023

Type	Percentage	Total
County Sales Tax	44%	\$ 58,400,000
Ad Valorem Tax	18%	23,349,422
State of Alabama	11%	14,491,431
Budgetary Fund Balance	3%	3,768,861
Charges for Services	15%	20,359,058
Federal Cost Sharing	2%	2,674,179
Local Cities	2%	2,353,875
Other Taxes	3%	3,887,200
Other Revenues	2%	3,070,058
Miscellaneous		1,603,758
Interest		114,200
Licenses and Permits		488,100
Board of Education		831,000
Fines and Forfeitures		33,000
	100%	\$ 132,354,084



**Montgomery County Commission
Appropriations
2022-2023**

Type	Percentage	Total
General Government	36%	\$ 47,283,902
Public Safety	34%	45,258,356
Highways and Roads	14%	18,663,660
Education	0%	246,420
Debt Service	9%	12,263,653
Culture and Recreation	5%	6,318,507
Health/Welfare/Sanitation	2%	<u>2,319,586</u>
	100%	\$ 132,354,084



*Additional \$33 million provided for Education by the 1% County Sales tax for Public Education

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

**Summaries of
DEPARTMENTAL
and
FUND BUDGETS**

MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET
GENERAL FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$ 15,000,000
County Sales Tax	58,400,000
Salaries for Revenue Commissioner	163,000
County Beer and Wine Tax	127,200
Lodging Tax	2,600,000
Other Tax	1,160,000
TOTAL TAXES	<u>77,450,200</u>

LICENSE & PERMITS

418,100

INTERGOVERNMENTAL

State Shared Revenue	2,506,890
State Cost Sharing Revenue	2,084,700
Federal Cost Sharing	2,097,484
Local Government Cost Sharing	122,000
TOTAL INTERGOVERNMENTAL	<u>6,811,074</u>

CHARGES FOR SERVICES

Court Fees	702,500
Fees & Commissions - Public Officials	4,692,500
Other Fees & Charges	116,600
TOTAL CHARGES FOR SERVICES	<u>5,511,600</u>

FINES AND FORFEITURES

33,000

MISCELLANEOUS

Interest	34,000
Sales & Rentals	823,289
Other	646,626
TOTAL MISCELLANEOUS	<u>1,503,915</u>

TOTAL ESTIMATED REVENUES

\$ 91,727,889

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$ 1,325,083
Risk Management	122,226
Public Affairs	105,244
Grants	114,880
Finance Department	659,866
Judges	412,457
District/Circuit/Domestic Relations Court	5,290
Circuit Clerk	32,990
District Attorney	3,528,335
Pre-Trial/District Attorney	763,180
Court Reporters	165,072
Probate Judge's Office	4,424,034
Revenue Commissioner	1,516,893
Tax and Audit Division	1,004,975
Support Services	3,515,510
Purchasing	221,275
Building Permits	45,341
Election Operating	387,443
Election Administration	501,310
Board of Registrars	322,914
Tax Equalization Board	1,237
Veterans Service Office	1,000
Forestry Commission	12,150
Industrial Park Utilities/Maintenance	47,000
Industrial Development	106,050
Information Systems	2,352,193
Fleet Maintenance	325,330
Contingent	25,000
Unemployment Compensation	12,000
TOTAL GENERAL GOVERNMENT	\$ <u>22,056,278</u>

PUBLIC SAFETY

Sheriff's Office	\$ 16,846,309
Montgomery County Detention Facility	21,524,099
Montgomery City-County Emergency Management Agency	152,000
Coroner's Office	133,500
Youth Facility Net of City Funding	3,559,101
Youth Facility - DYS Subsidy	260,769
Youth Facility - DYS Boot Camp	407,500
Crimestoppers	10,000
Fire Hydrant Fees	28,890
Montgomery County Association of Volunteer Fire Departments	190,000
TOTAL PUBLIC SAFETY	\$ <u>43,112,168</u>

SANITATION- Transfer Station & Storm Water Permit	\$ <u>197,517</u>
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**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

GENERAL FUND

HEALTH

Health Department	\$ 388,749
Montgomery Area Mental Health Authority	189,200
Family Sunshine Center	31,700
VOCAL	5,000
Animal Shelter	800,000
Aletheia Research and Management Inc.	37,500
Council on Substance Abuse - NCADD	11,700
Mosquito Control	56,070
Sickle Cell Foundation	15,750
Red Cross	15,000
TOTAL HEALTH	\$ 1,550,669

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	42,500
Montgomery Area Food Bank	3,750
Pauper Burial	5,000
Joint Public Charity Hospital Board	94,000
Student Worker Programs	152,545
City of Montgomery (BONDS)	7,750
Department of Human Resources	20,000
Other Not for profits	75,000
TOTAL WELFARE	\$ 476,396

CULTURE & RECREATION

City - County Library	\$ 2,626,100
Pike Road Library net of Town of Pike Road funding	211,777
Montgomery Museum of Fine Arts	2,169,483
Montgomery County Recreation Board	1,047,647
Boys & Girls Clubs	12,500
The United Community Improvement	16,000
Unified YMCA	30,000
ECHO	5,000
Alabama Shakespeare Festival	200,000
TOTAL CULTURE & RECREATION	\$ 6,318,507

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

GENERAL FUND

APPROPRIATIONS

EDUCATION

Montgomery Education Foundation	\$ 45,000
Auburn Extension Service	118,380
Thelma Morris After School Program	25,000
Latchkey	28,040
YMCA Childcare Program	30,000
TOTAL EDUCATION	\$ 246,420

CLASSIFIED BY CHARACTER ONLY

In-House Appropriations- General Government Category	\$ 1,025,492
In-House Appropriations-Retiree Health & Life Insurance	2,932,000
Agency Appropriations-General Government Category	423,105
Chamber of Commerce Appropriation	250,000
Chamber of Commerce 21% of Lodging Tax Collections	546,000
Montgomery Co Building Authority 2014-2022 Capital Lease Obligation	5,783,993
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	382,923
TOTAL CLASSIFIED BY CHARACTER ONLY	\$ 11,742,100

TOTAL APPROPRIATIONS	\$ 85,700,055
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TRANSFERS

To Community Corrections Fund	472,448
To Merit Fund	257,236
To Construction Fund	500,000
To General Obligation Warrant Debt Service Funds	6,396,650
Education Debt Service Funding	(1,598,500)
TOTAL TRANSFERS	\$ 6,027,834

TOTAL APPROPRIATIONS & TRANSFERS	\$ 91,727,889
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EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$ 54,000
TOTAL ESTIMATED REVENUES	\$ 54,000

APPROPRIATIONS

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$ -
BUDGETARY FUND BALANCE	\$ 54,000

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$ 370,258
Other reimbursements	10,000
TOTAL ESTIMATED REVENUES	\$ <u>380,258</u>

APPROPRIATIONS

Workers' Compensation Expenditures	\$ 380,258
TOTAL APPROPRIATIONS	\$ <u>380,258</u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 13,700,000
Interest	5,500
TOTAL ESTIMATED REVENUES	\$ <u>13,705,500</u>

APPROPRIATIONS

Health Care Costs	\$ 13,705,500
TOTAL APPROPRIATIONS	\$ <u>13,705,500</u>

RETIRED EMPLOYEE LIFE INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 160,000
TOTAL ESTIMATED REVENUES	\$ <u>160,000</u>

APPROPRIATIONS

Death Benefit Payments	\$ 160,000
TOTAL APPROPRIATIONS	\$ <u>160,000</u>

LIABILITY FUND

ESTIMATED REVENUES

Premiums	\$ 469,200
Interest	15,000
TOTAL ESTIMATED REVENUES	\$ <u>484,200</u>

APPROPRIATIONS

Liability Ins. Costs	\$ 484,200
TOTAL APPROPRIATIONS	\$ <u>484,200</u>

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 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	140,300
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MISCELLANEOUS

Other	<u>123,843</u>
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TOTAL ESTIMATED REVENUES

\$ <u>1,864,143</u>

TRANSFERS

From Public Highway & Traffic Fund	500,000
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From Public Building/Roads/Bridges	<u>9,000,000</u>
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TOTAL TRANSFERS

<u>9,500,000</u>

TOTAL ESTIMATED REVENUES AND TRANSFERS

\$ <u><u>11,364,143</u></u>

APPROPRIATIONS

HIGHWAYS & ROADS

Construction	\$ 2,715,594
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District I	1,900,616
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District II	1,861,099
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District III	2,171,026
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County Engineer's Office	1,439,228
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County Shop	787,120
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Bridge Maintenance	484,460
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Environmental Cleanup	<u>5,000</u>
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TOTAL APPROPRIATIONS

\$ <u>11,364,143</u>

TOTAL APPROPRIATIONS & TRANSFERS

\$ <u><u>11,364,143</u></u>

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$ 7,350,000
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MISCELLANEOUS

Interest	3,000
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TOTAL ESTIMATED REVENUES	\$ 7,353,000
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Budgetary Fund Balance	1,647,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$ 9,000,000
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APPROPRIATIONS

TRANSFERS

To Gasoline Tax Fund	9,000,000
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TOTAL TRANSFERS	9,000,000
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TOTAL APPROPRIATIONS & TRANSFERS	\$ 9,000,000
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PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits	\$ 70,000
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State Shared Revenue	350,000
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Charges for Services	58,000
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TOTAL ESTIMATED REVENUES	\$ 478,000
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Budgetary Fund Balance	22,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$ 500,000
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TRANSFERS

Transfer to Gasoline Tax Fund	\$ 500,000
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TOTAL TRANSFERS	\$ 500,000
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CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUES

State Shared Revenue	\$ 900,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$ 900,000
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APPROPRIATIONS

Debt Service	\$ 900,000
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TOTAL APPROPRIATIONS	\$ 900,000
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**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

RRR GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUES

Motor Vehicle License - Act 84-186	\$ 500,000
Petroleum Inspection Fee - Act 84-185	116,000
4 cent Gasoline Tax	920,000
5 cent Gasoline Tax	450,000
Additional excise tax	37,000
TOTAL STATE SHARED REVENUES	\$ 2,023,000

MISCELLANEOUS

Interest	\$ 2,500
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TOTAL ESTIMATED REVENUES

	\$ 2,025,500
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Budgetary Fund Balance	1,669,500
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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

Interest Income	\$ 170,000
	200
TOTAL ESTIMATED REVENUES	\$ 170,200

APPROPRIATIONS

Road Bldg Materials and Supplies	\$ 170,200
TOTAL APPROPRIATIONS	\$ 170,200

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$ 664,536
Montgomery County	836,422
Board of Education	831,000
Local Cities	1,216,927
TOTAL ESTIMATED REVENUES	\$ 3,548,885

APPROPRIATIONS

General Government	\$ 3,548,885
TOTAL APPROPRIATIONS	\$ 3,548,885

**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

MERIT SYSTEM FUND

ESTIMATED REVENUES

City of Montgomery	\$ 1,014,948
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TRANSFERS

Transfer from General Fund	<u>257,236</u>
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TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$ <u><u>1,272,184</u></u>
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APPROPRIATIONS

General Government	\$ <u>1,272,184</u>
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TOTAL APPROPRIATIONS	\$ <u><u>1,272,184</u></u>
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COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES

Alabama Department of Corrections	\$ 360,000
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Client Fees	<u>90,000</u>
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TOTAL ESTIMATED REVENUES	\$ <u>450,000</u>
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TRANSFERS

Transfer From General Fund	472,448
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TOTAL ESTIMATED REVENUES	\$ <u><u>922,448</u></u>
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APPROPRIATIONS

Public Safety	\$ <u>922,448</u>
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TOTAL APPROPRIATIONS	\$ <u><u>922,448</u></u>
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GRANT FUND

ESTIMATED REVENUES

Federal and State Grants	\$ <u>1,318,744</u>
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TOTAL ESTIMATED REVENUES	\$ <u><u>1,318,744</u></u>
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APPROPRIATIONS

Grant Appropriations	\$ 1,318,744
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TOTAL APPROPRIATIONS	\$ <u><u>1,318,744</u></u>
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**MONTGOMERY COUNTY COMMISSION
2022 - 2023 BUDGET**

COUNTY REBUILD ALABAMA FUND

ESTIMATED REVENUES

State Shared Revenue	\$	2,549,956
TOTAL ESTIMATED REVENUES	\$	<u>2,549,956</u>
Budgetary Fund Balance		480,359
TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$	<u><u>3,030,315</u></u>

APPROPRIATIONS

Road Construction	\$	<u>3,030,315</u>
TOTAL APPROPRIATIONS	\$	<u><u>3,030,315</u></u>

FEDERAL AID EXCHANGE FUND

ESTIMATED REVENUES

State Shared Revenue	\$	<u>400,000</u>
TOTAL ESTIMATED REVENUES	\$	<u>400,000</u>
Budgetary Fund Balance		4,002
TOTAL ESTIMATED REVENUES AND BUDGETARY BALANCE	\$	<u><u>404,002</u></u>

APPROPRIATIONS

Road Construction	\$	<u>404,002</u>
TOTAL APPROPRIATIONS	\$	<u><u>404,002</u></u>

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS

Transfer from General Fund	\$	<u>2,927,875</u>
TOTAL TRANSFERS	\$	<u><u>2,927,875</u></u>

APPROPRIATIONS

Principal	\$	<u>2,235,000</u>
Interest		692,875
TOTAL APPROPRIATIONS	\$	<u><u>2,927,875</u></u>

GENERAL OBLIGATION WARRANTS 2021A&B DEBT SERVICE FUND

REVENUE AND TRANSFERS

Transfer from General Fund	\$	<u>3,468,775</u>
TOTAL REVENUE AND TRANSFERS	\$	<u><u>3,468,775</u></u>

APPROPRIATIONS

Principal	\$	<u>2,870,000</u>
Interest		598,775
TOTAL APPROPRIATIONS	\$	<u><u>3,468,775</u></u>