

**Proposed Annual Budget
Montgomery County Commission
Montgomery, Alabama
Fiscal Year
October 1, 2023, to September 30, 2024**

Presented September 5, 2023

**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 2023-2024

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
2023 - 2024 BUDGET**

	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 101,916,451	\$ 101,916,451
Emergency Fund	400,000	-
Workers' Compensation Fund	419,500	419,500
Health Trust Fund	13,293,000	13,293,000
R.E. Life Ins. Fund	170,000	170,000
Liability Fund	517,000	517,000
Gasoline Tax Fund	12,195,443	12,195,443
Public Buildings/Roads/Bridges Fund	8,500,000	9,800,000
Public Highways & Traffic Fund	438,000	500,000
Capital Improvement	900,000	900,000
RRR Gasoline Tax Fund	2,059,000	3,695,000
Severed Material Tax Fund	205,000	205,000
Appraisal Fund	3,550,498	3,550,498
Merit System Fund	1,367,912	1,367,912
Community Corrections	973,982	973,982
Grant Fund	1,685,299	1,685,299
County Rebuild Alabama Fund	2,609,956	3,412,008
Federal Aid Exchange Fund	405,000	807,163
G.O. Warrants - 2015/2017 Fund	2,923,150	2,923,150
G.O. Warrants - 2021 Fund	3,900,268	3,900,268
Less: Fund transfer elimination	<u>(17,910,982)</u>	<u>(17,910,982)</u>
TOTAL	\$ 140,518,477	\$ 144,320,692
ADD: BUDGETARY FUND BALANCE		
Emergency Fund	(400,000)	
Public Buildings/Roads/Bridges Fund	1,300,000	
Public Highway and Traffic Fund	62,000	
RRR Gasoline Tax Fund	1,636,000	
County Rebuild Alabama Fund	802,052	
Federal Aid Exchange Fund	402,163	
TOTAL BUDGETARY FUND BALANCE	3,802,215	
TOTAL PROPOSED BUDGET	\$ 144,320,692	\$ 144,320,692

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

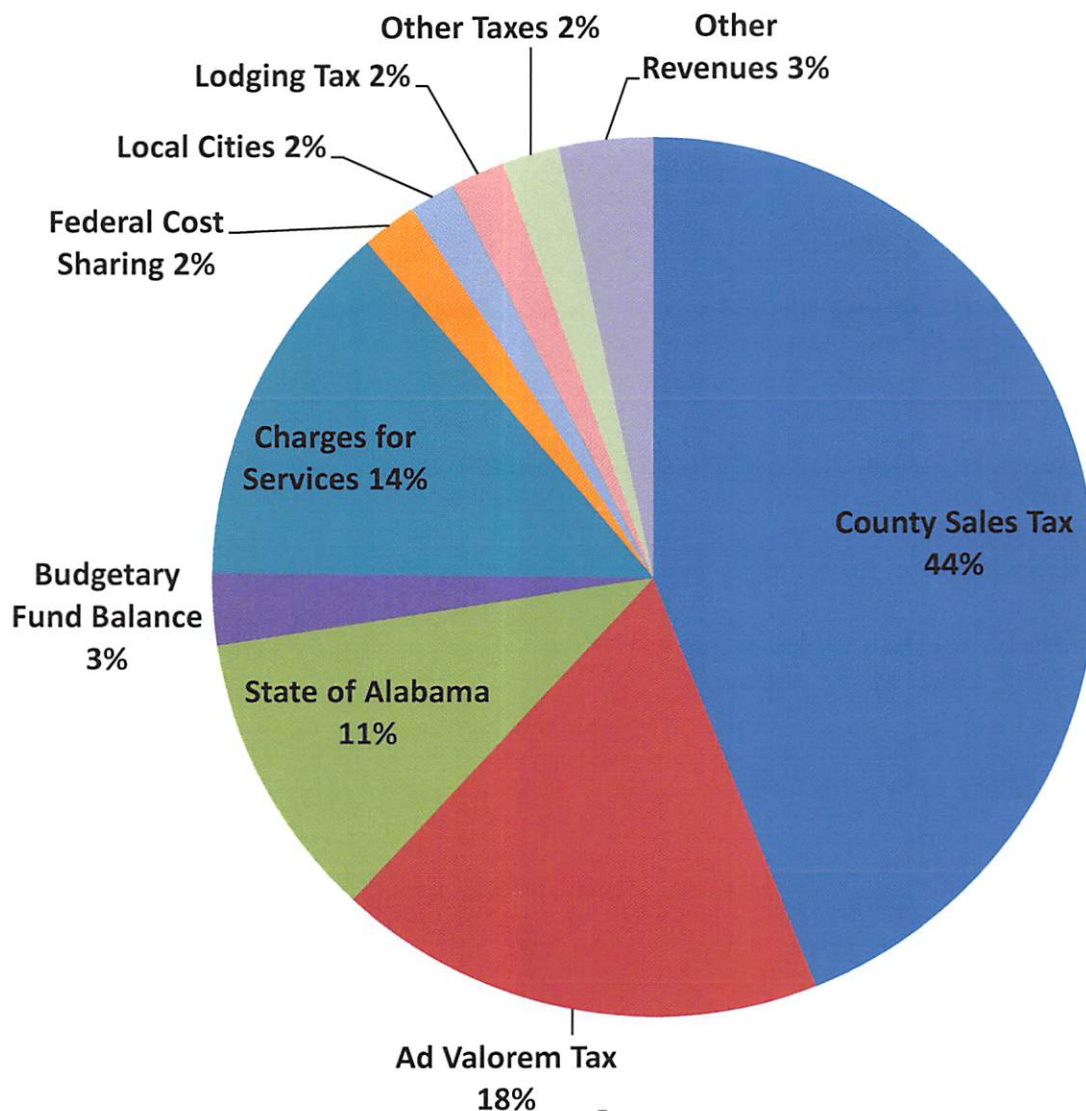
**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

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

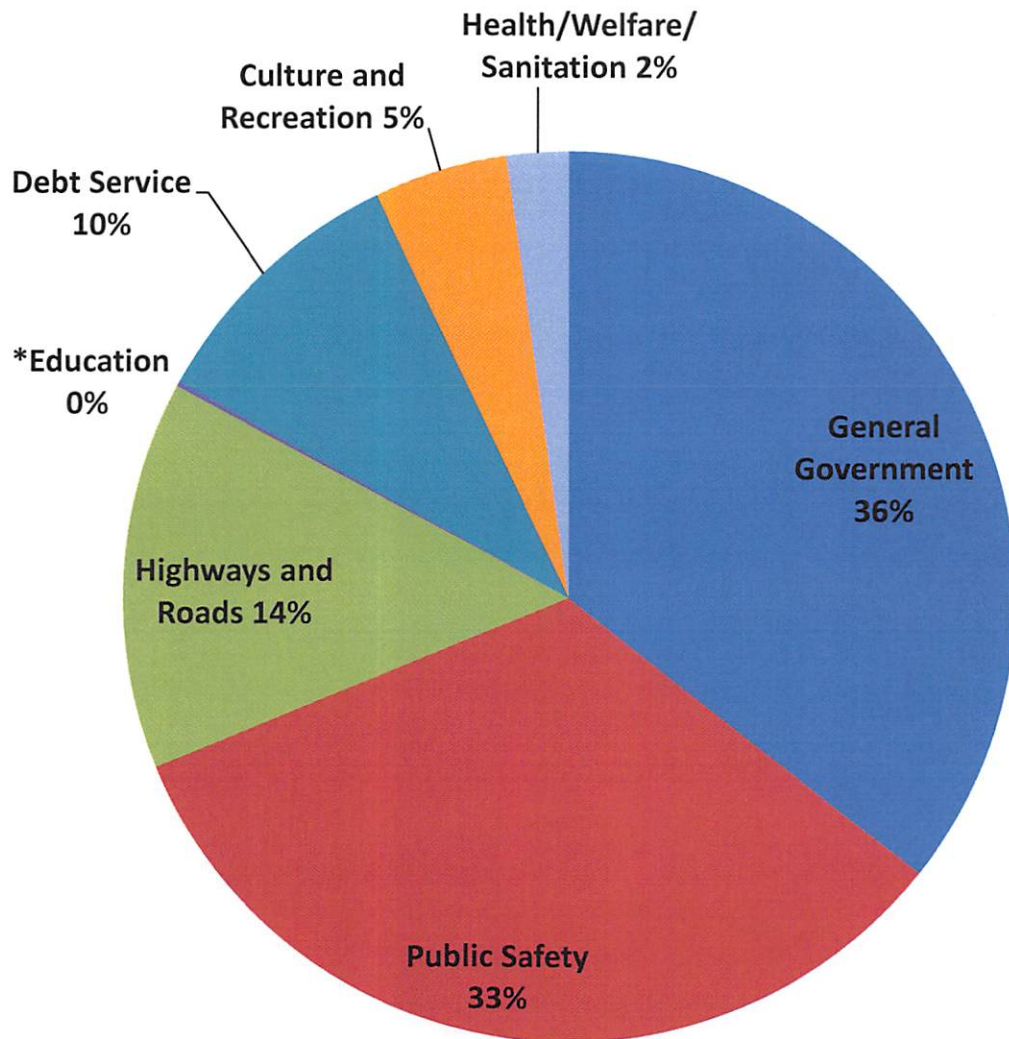
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
2023-2024

Type	Percentage	Total
County Sales Tax	44%	\$ 63,450,000
Ad Valorem Tax	18%	25,894,173
State of Alabama	11%	15,388,930
Budgetary Fund Balance	3%	3,802,215
Charges for Services	14%	19,548,800
Federal Cost Sharing	2%	2,949,751
Local Cities	2%	2,430,789
Lodging Tax	2%	2,850,000
Other Taxes	2%	3,016,482
Other Revenues	3%	4,989,552
Miscellaneous		1,820,569
Interest		1,824,000
Licenses and Permits		463,900
Board of Education		846,083
Fines and Forfeitures		35,000
	100%	\$ 144,320,692



**Montgomery County Commission
Appropriations
2023-2024**

Type	Percentage	Total
General Government	36%	\$ 51,413,120
Public Safety	33%	47,882,404
Highways and Roads	14%	20,314,614
Education	0%	246,610
Debt Service	10%	14,190,359
Culture and Recreation	5%	7,017,932
Health/Welfare/Sanitation	2%	<u>3,255,653</u>
	100%	\$ 144,320,692



* \$35 million provided for Education by the 1% County Sales tax for Public Education

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

**Summaries of
DEPARTMENTAL
and
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET
GENERAL FUND**

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$	16,500,000
County Sales Tax		63,450,000
Salaries for Revenue Commissioner		163,000
County Beer and Wine Tax		137,200
Lodging Tax		2,850,000
Rental Tax		1,929,282
Other Tax		950,000
TOTAL TAXES		<u>85,979,482</u>

LICENSE & PERMITS

411,900

INTERGOVERNMENTAL

State Shared Revenue	2,481,890
State Cost Sharing Revenue	2,187,200
Federal Cost Sharing	2,808,553
Local Government Cost Sharing	130,000
TOTAL INTERGOVERNMENTAL	<u>7,607,643</u>

CHARGES FOR SERVICES

Court Fees	711,400
Fees & Commissions - Public Officials	4,385,300
Other Fees & Charges	109,600
TOTAL CHARGES FOR SERVICES	<u>5,206,300</u>

FINES AND FORFEITURES

35,000

MISCELLANEOUS

Interest	1,004,000
Sales & Rentals	1,042,000
Other	630,126
TOTAL MISCELLANEOUS	<u>2,676,126</u>

TOTAL ESTIMATED REVENUES

\$ 101,916,451

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$ 1,488,552
Risk Management	134,328
Public Affairs	168,195
Grants	121,303
Finance Department	704,824
Judges	415,068
District/Circuit/Domestic Relations Court	5,290
Circuit Clerk	32,989
District Attorney	3,939,031
Pre-Trial/District Attorney	783,697
Court Reporters	164,946
Probate Judge's Office	4,537,689
Revenue Commissioner	1,562,953
Tax and Audit Division	1,031,790
Support Services	4,147,073
Purchasing	231,246
Building Permits	46,010
Election Operating	403,256
Election Administration	836,670
Board of Registrars	381,657
Tax Equalization Board	1,237
Veterans Service Office	1,120
Forestry Commission	12,150
Industrial Park Utilities/Maintenance	42,000
Economic/Tourism Development	408,750
Information Systems	2,393,467
Fleet Maintenance	334,703
Contingent	25,000
Unemployment Compensation	12,000
TOTAL GENERAL GOVERNMENT	\$ 24,366,994

PUBLIC SAFETY

Sheriff's Office	\$ 17,958,542
Montgomery County Detention Facility	23,503,335
Montgomery City-County Emergency Management Agency	170,000
Coroner's Office	133,500
Youth Facility Net of City Funding	3,801,994
Youth Facility - DYS Subsidy	262,900
Youth Facility - DYS Boot Camp	490,000
Crimestoppers	10,000
Fire Hydrant Fees	29,070
Montgomery County Association of Volunteer Fire Departments	190,000
TOTAL PUBLIC SAFETY	\$ 46,549,341

SANITATION- Transfer Station & Storm Water Permit	\$ 203,640
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**MONTGOMERY COUNTY COMMISSION
2023 - 2024 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	1,000,000
Aletheia Research and Management Inc.	37,500
Council on Substance Abuse - NCADD	11,700
Mosquito Control	57,400
Sickle Cell Foundation	15,750
Red Cross	15,000
TOTAL HEALTH	\$ 1,751,999

WELFARE

Transfer of Insane	\$ 7,701
Restor	5,000
Child Protect	3,750
Brantwood Children's Home	12,500
Montgomery Community Action Agency	65,000
Central Alabama Aging Consortium	15,000
Montgomery Area Council on Aging	42,500
Montgomery Area Food Bank	3,750
Pauper Burial	6,000
Joint Public Charity Hospital Board	94,000
Student Worker Programs	152,545
City of Montgomery Neighborhood Services	7,750
Department of Human Resources	20,000
Other Not for profits	75,000
TOTAL WELFARE	\$ 510,496

CULTURE & RECREATION

City - County Library	\$ 2,909,341
Pike Road Library net of Town of Pike Road funding	178,079
Montgomery Museum of Fine Arts	2,369,468
Montgomery County Recreation Board	999,340
Montgomery County Recreation Board-South Montgomery MCAC	110,364
Montgomery County Recreation Board-Elton Dean Park	103,840
Boys & Girls Clubs	12,500
The United Community Improvement	25,000
Unified YMCA	30,000
ECHO	5,000
Alabama Shakespeare Festival	200,000
TOTAL CULTURE & RECREATION	\$ 6,942,932

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

GENERAL FUND

APPROPRIATIONS

EDUCATION

Montgomery Education Foundation	\$ 45,000
Auburn Extension Service	118,570
Thelma Morris After School Program	25,000
Latchkey	28,040
YMCA Childcare Program	30,000
TOTAL EDUCATION	\$ 246,610

CLASSIFIED BY CHARACTER ONLY

In-House Appropriations- General Government Category	\$ 1,554,490
In-House Appropriations-Retiree Health & Life Insurance	3,015,920
Agency Appropriations-General Government Category	446,105
Chamber of Commerce Appropriation	250,000
Chamber of Commerce 21% of Lodging Tax Collections	600,000
Montgomery Co Building Authority 2014-2022 Capital Lease Obligation	5,347,143
Montgomery Co Cooperative District Series 2020 Bonds	1,929,282
Montgomery Co Public Education Cooperative District Series 2015 Bonds	1,062,250
Education Debt Service Funding	(1,062,250)
Montgomery Energy Conservation Project 2012 G.O. Warrants	398,587
Montgomery Energy Conservation Project 2014 G.O. Warrants	379,680
TOTAL CLASSIFIED BY CHARACTER ONLY	13,921,207

TOTAL APPROPRIATIONS	\$ 94,493,219
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TRANSFERS

To Community Corrections Fund	513,982
To Merit Fund	273,582
To Construction Fund	1,400,000
To General Obligation Warrant Debt Service Funds	6,823,418
Education Debt Service Funding	(1,587,750)
TOTAL TRANSFERS	\$ 7,423,232

TOTAL APPROPRIATIONS & TRANSFERS	\$ 101,916,451
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EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$ 400,000
TOTAL ESTIMATED REVENUES	\$ 400,000

APPROPRIATIONS

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$ -
BUDGETARY FUND BALANCE	\$ 400,000

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$ 374,500
Other reimbursements/Interest	45,000
TOTAL ESTIMATED REVENUES	\$ <u>419,500</u>

APPROPRIATIONS

Workers' Compensation Expenditures	\$ 419,500
TOTAL APPROPRIATIONS	\$ <u>419,500</u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 13,218,000
Interest	75,000
TOTAL ESTIMATED REVENUES	\$ <u>13,293,000</u>

APPROPRIATIONS

Health Care Costs	\$ 13,293,000
TOTAL APPROPRIATIONS	\$ <u>13,293,000</u>

RETIRED EMPLOYEE LIFE INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 170,000
TOTAL ESTIMATED REVENUES	\$ <u>170,000</u>

APPROPRIATIONS

Death Benefit Payments	\$ 170,000
TOTAL APPROPRIATIONS	\$ <u>170,000</u>

LIABILITY FUND

ESTIMATED REVENUES

Premiums	\$ 447,000
Interest	70,000
TOTAL ESTIMATED REVENUES	\$ <u>517,000</u>

APPROPRIATIONS

Liability Ins. Costs	\$ 517,000
TOTAL APPROPRIATIONS	\$ <u>517,000</u>

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 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	152,000
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MISCELLANEOUS

Other	<u>143,443</u>
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TOTAL ESTIMATED REVENUES

\$ <u>1,895,443</u>

TRANSFERS

From Public Highway & Traffic Fund	500,000
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From Public Building/Roads/Bridges	<u>9,800,000</u>
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TOTAL TRANSFERS

<u>10,300,000</u>

TOTAL ESTIMATED REVENUES AND TRANSFERS

\$ <u><u>12,195,443</u></u>

APPROPRIATIONS

HIGHWAYS & ROADS

Construction	\$ 3,403,501
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District I	1,910,573
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District II	1,930,830
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District III	2,206,483
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County Engineer's Office	1,430,772
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County Shop	817,303
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Bridge Maintenance	490,981
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Environmental Cleanup	<u>5,000</u>
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TOTAL APPROPRIATIONS

\$ <u>12,195,443</u>

TOTAL APPROPRIATIONS & TRANSFERS

\$ <u><u>12,195,443</u></u>

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$	8,400,000
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MISCELLANEOUS

Interest		100,000
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TOTAL ESTIMATED REVENUES	\$	<u>8,500,000</u>
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Budgetary Fund Balance		<u>1,300,000</u>
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>9,800,000</u></u>
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APPROPRIATIONS

TRANSFERS

To Gasoline Tax Fund		<u>9,800,000</u>
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TOTAL TRANSFERS		<u>9,800,000</u>
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TOTAL APPROPRIATIONS & TRANSFERS	\$	<u><u>9,800,000</u></u>
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PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits	\$	52,000
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State Shared Revenue		333,000
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Charges for Services		<u>53,000</u>
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TOTAL ESTIMATED REVENUES	\$	<u>438,000</u>
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Budgetary Fund Balance		62,000
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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	\$	900,000
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>900,000</u></u>
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APPROPRIATIONS

Debt Service	\$	<u>900,000</u>
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TOTAL APPROPRIATIONS	\$	<u><u>900,000</u></u>
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**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

RRR GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUES

Motor Vehicle License - Act 84-186	\$ 520,000
Petroleum Inspection Fee - Act 84-185	116,000
4 cent Gasoline Tax	900,000
5 cent Gasoline Tax	445,000
Additional excise tax	38,000
TOTAL STATE SHARED REVENUES	\$ 2,019,000

MISCELLANEOUS

Interest	\$ 40,000
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TOTAL ESTIMATED REVENUES

	\$ 2,059,000
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Budgetary Fund Balance

	1,636,000
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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	\$ 175,000
	30,000
TOTAL ESTIMATED REVENUES	\$ 205,000

APPROPRIATIONS

Road Bldg Materials and Supplies	\$ 205,000
TOTAL APPROPRIATIONS	\$ 205,000

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$ 666,783
Montgomery County	831,173
Board of Education	846,083
Local Cities	1,206,459
TOTAL ESTIMATED REVENUES	\$ 3,550,498

APPROPRIATIONS

General Government	\$ 3,550,498
TOTAL APPROPRIATIONS	\$ 3,550,498

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

MERIT SYSTEM FUND

ESTIMATED REVENUES	
City of Montgomery	\$ 1,094,330
TRANSFERS	
Transfer from General Fund	<u>273,582</u>
TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	<u><u>\$ 1,367,912</u></u>

APPROPRIATIONS	
General Government	\$ <u>1,367,912</u>
TOTAL APPROPRIATIONS	<u><u>\$ 1,367,912</u></u>

COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES	
Alabama Department of Corrections	\$ 380,000
Client Fees	<u>80,000</u>
TOTAL ESTIMATED REVENUES	<u><u>\$ 460,000</u></u>

TRANSFERS	
Transfer From General Fund	513,982
TOTAL ESTIMATED REVENUES	<u><u>\$ 973,982</u></u>

APPROPRIATIONS	
Public Safety	\$ <u>973,982</u>
TOTAL APPROPRIATIONS	<u><u>\$ 973,982</u></u>

GRANT FUND

ESTIMATED REVENUES	
Federal and State Grants	\$ <u>1,685,299</u>
TOTAL ESTIMATED REVENUES	<u><u>\$ 1,685,299</u></u>

APPROPRIATIONS	
Grant Appropriations	\$ 1,685,299
TOTAL APPROPRIATIONS	<u><u>\$ 1,685,299</u></u>

**MONTGOMERY COUNTY COMMISSION
2023 - 2024 BUDGET**

COUNTY REBUILD ALABAMA FUND

ESTIMATED REVENUES	
State Shared Revenue	\$ 2,549,956
Interest	60,000
TOTAL ESTIMATED REVENUES	<u>\$ 2,609,956</u>
Budgetary Fund Balance	802,052
TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	<u><u>\$ 3,412,008</u></u>

APPROPRIATIONS	
Road Construction	\$ <u>3,412,008</u>
TOTAL APPROPRIATIONS	<u><u>\$ 3,412,008</u></u>

FEDERAL AID EXCHANGE FUND

ESTIMATED REVENUES	
State Shared Revenue	\$ 400,000
Interest	5,000
TOTAL ESTIMATED REVENUES	<u>\$ 405,000</u>
Budgetary Fund Balance	402,163
TOTAL ESTIMATED REVENUES AND BUDGETARY BALANCE	<u><u>\$ 807,163</u></u>

APPROPRIATIONS	
Road Construction	\$ 807,163
TOTAL APPROPRIATIONS	<u><u>\$ 807,163</u></u>

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS	
Transfer from General Fund	\$ <u>2,923,150</u>
TOTAL TRANSFERS	<u><u>\$ 2,923,150</u></u>
APPROPRIATIONS	
Principal	\$ 2,335,000
Interest	588,150
TOTAL APPROPRIATIONS	<u><u>\$ 2,923,150</u></u>

GENERAL OBLIGATION WARRANTS 2021A&B DEBT SERVICE FUND

REVENUE AND TRANSFERS	
Transfer from General Fund	\$ <u>3,900,268</u>
TOTAL REVENUE AND TRANSFERS	<u><u>\$ 3,900,268</u></u>
APPROPRIATIONS	
Principal	\$ 3,315,000
Interest	585,268
TOTAL APPROPRIATIONS	<u><u>\$ 3,900,268</u></u>