

**Proposed Annual Budget
Montgomery County Commission
Montgomery, Alabama
Fiscal Year
October 1, 2024 to September 30, 2025**

Presented September 3, 2024

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 2024-2025

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
2024 - 2025 BUDGET**

	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 108,239,928	\$ 108,239,928
Emergency Fund	375,000	-
Workers' Compensation Fund	467,000	467,000
Health Trust Fund	13,510,000	13,510,000
R.E. Life Ins. Fund	180,000	180,000
Liability Fund	503,000	503,000
Gasoline Tax Fund	13,105,000	12,802,198
Public Buildings/Roads/Bridges Fund	9,130,000	10,800,000
Public Highways & Traffic Fund	466,500	400,000
Capital Improvement	953,000	953,000
RRR Gasoline Tax Fund	2,069,000	2,069,000
Severed Material Tax Fund	240,000	240,000
Appraisal Fund	3,860,960	3,860,960
Merit System Fund	1,425,196	1,425,196
Community Corrections	1,244,057	1,244,057
Grant Fund	1,516,307	1,516,307
County Rebuild Alabama Fund	3,100,000	3,200,000
Federal Aid Exchange Fund	405,000	-
G.O. Warrants - 2015/2017 Fund	2,926,962	2,926,962
G.O. Warrants - 2021 Fund	770,512	770,512
Less: Fund transfer elimination	<u>(15,941,070)</u>	<u>(15,941,070)</u>
TOTAL	\$ 148,546,352	\$ 149,167,050
ADD: BUDGETARY FUND BALANCE		
Emergency Fund	(375,000)	
Gasoline Tax Fund	(302,802)	
Public Buildings/Roads/Bridges Fund	1,670,000	
Public Highway and Traffic Fund	(66,500)	
County Rebuild Alabama Fund	100,000	
Federal Aid Exchange Fund	(405,000)	
TOTAL BUDGETARY FUND BALANCE	620,698	
TOTAL PROPOSED BUDGET	\$ 149,167,050	\$ 149,167,050

Funds included in budget:

General Fund
Special Revenue Funds
Debt Service Funds

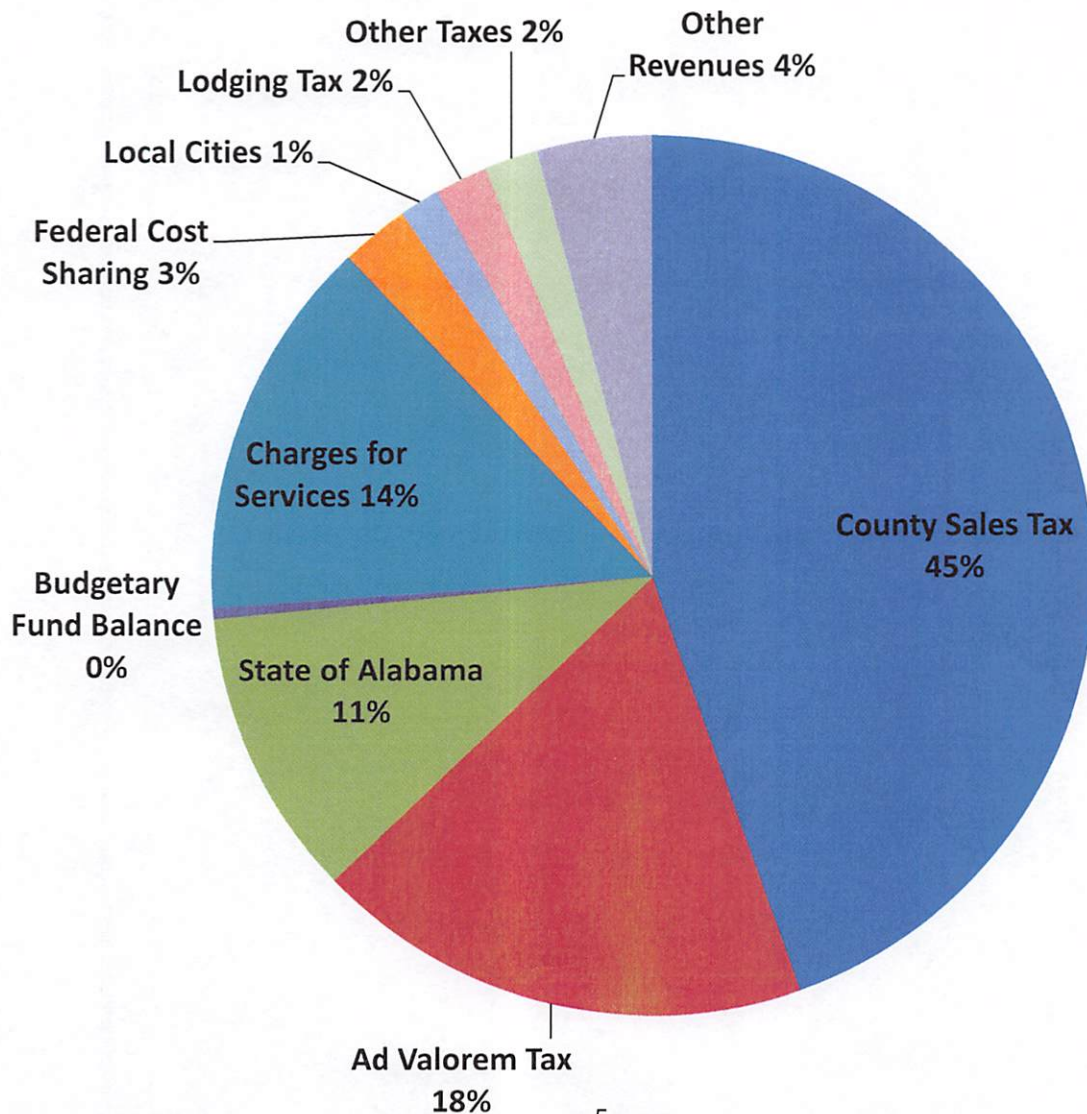
**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

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

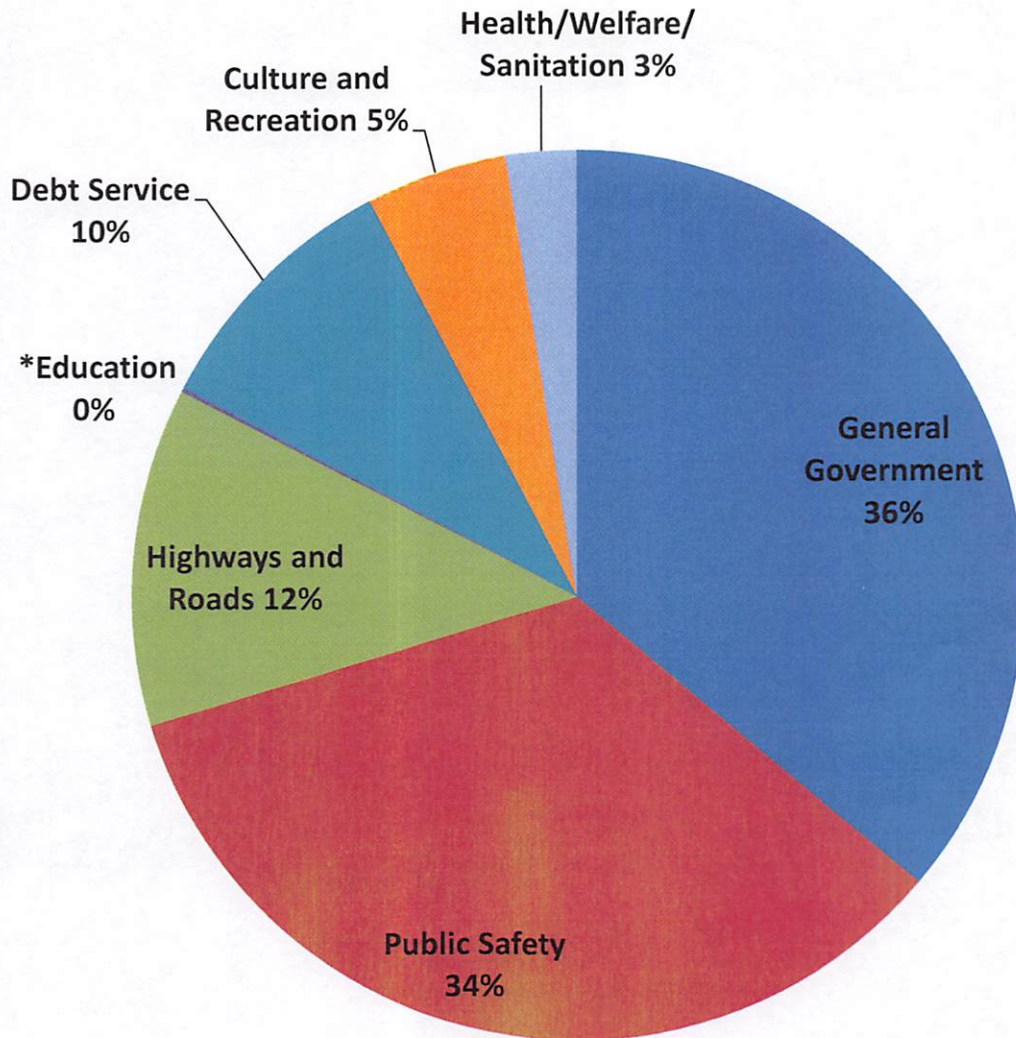
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
2024-2025

Type	Percentage	Total
County Sales Tax	45%	\$ 66,450,000
Ad Valorem Tax	18%	27,297,063
State of Alabama	11%	15,870,118
Budgetary Fund Balance	0%	620,698
Charges for Services	14%	20,874,000
Federal Cost Sharing	3%	3,758,848
Local Cities	1%	2,225,668
Lodging Tax	2%	2,850,000
Other Taxes	2%	2,963,726
Other Revenues	4%	6,256,929
Miscellaneous		1,808,226
Interest		2,074,490
Licenses and Permits		485,200
Board of Education		1,849,013
Fines and Forfeitures		40,000
	100%	\$ 149,167,050



**Montgomery County Commission
Appropriations
2024-2025**

Type	Percentage	Total
General Government	36%	\$ 53,887,478
Public Safety	34%	51,018,162
Highways and Roads	12%	18,311,198
Education	0%	244,360
Debt Service	10%	14,184,306
Culture and Recreation	5%	7,658,063
Health/Welfare/Sanitation	3%	<u>3,863,483</u>
	100%	\$ 149,167,050



* \$36 million provided for Education by the 1% County Sales tax for Public Education

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

**Summaries of
DEPARTMENTAL
and
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

GENERAL FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$ 17,600,000
County Sales Tax	66,450,000
Salaries for Revenue Commissioner	99,000
County Beer and Wine Tax	137,500
Lodging Tax	2,850,000
Rental Tax	1,926,226
Other Tax	900,000
TOTAL TAXES	<u>89,962,726</u>

LICENSE & PERMITS

417,200

INTERGOVERNMENTAL

State Shared Revenue	2,512,434
State Cost Sharing Revenue	2,330,004
Federal Cost Sharing	3,708,848
Local Government Cost Sharing	150,000
TOTAL INTERGOVERNMENTAL	<u>8,701,286</u>

CHARGES FOR SERVICES

Court Fees	715,400
Fees & Commissions - Public Officials	5,422,100
Other Fees & Charges	134,500
TOTAL CHARGES FOR SERVICES	<u>6,272,000</u>

FINES AND FORFEITURES

40,000

MISCELLANEOUS

Interest	1,206,490
Sales & Rentals	1,026,600
Other	613,626
TOTAL MISCELLANEOUS	<u>2,846,716</u>

TOTAL ESTIMATED REVENUES

\$ 108,239,928

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$ 1,809,255
Risk Management	145,316
Public Affairs	176,247
Grants	134,279
Finance Department	771,902
Human Resources	383,637
Judges	418,021
District/Circuit/Domestic Relations Court	6,400
Circuit Clerk	33,379
District Attorney	4,188,298
Pre-Trial/District Attorney	807,481
Court Reporters	167,932
Probate Judge's Office	4,932,720
Revenue Commissioner	1,566,180
Tax and Audit Division	1,076,593
Support Services	4,129,659
Purchasing	253,450
Building Permits	50,597
Election Operating	437,326
Election Administration	1,030,632
Board of Registrars	392,083
Tax Equalization Board	1,237
Veterans Service Office	1,220
Forestry Commission	12,150
Industrial Park Utilities/Maintenance	42,000
Economic/Tourism Development	400,000
Information Systems	2,600,204
Fleet Maintenance	421,528
Unemployment Compensation	12,000
TOTAL GENERAL GOVERNMENT	\$ 26,401,726

PUBLIC SAFETY

Sheriff's Office	\$ 20,044,826
Montgomery County Detention Facility	24,122,104
Montgomery City-County Emergency Management Agency	190,000
Coroner's Office	160,000
Youth Facility Net of City Funding	4,183,872
Youth Facility - DYS Subsidy	303,804
Youth Facility - DYS Boot Camp	490,000
Crimestoppers	10,000
Fire Hydrant Fees	29,500
Montgomery County Association of Volunteer Fire Departments	190,000
TOTAL PUBLIC SAFETY	\$ 49,724,106

SANITATION- Transfer Station & Storm Water Permit	\$ 217,392
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**MONTGOMERY COUNTY COMMISSION
2024 - 2025 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	59,439
Sickle Cell Foundation	15,750
TOTAL HEALTH	\$ 1,739,038

WELFARE

Transfer of Insane	\$ 8,701
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	25,000
Joint Public Charity Hospital Board	94,000
Student Worker Programs	152,545
Department of Human Resources	20,000
In House Not for profit reserve	183,750
TOTAL WELFARE	\$ 631,496

CULTURE & RECREATION

City - County Library	\$ 3,044,240
Pike Road Library net of Town of Pike Road funding	180,437
Montgomery Museum of Fine Arts	2,573,626
Montgomery County Recreation Board	1,002,206
Montgomery County Recreation Board-South Montgomery MCAC	197,464
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	300,000
TOTAL CULTURE & RECREATION	\$ 7,474,313

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

GENERAL FUND

APPROPRIATIONS

EDUCATION

Montgomery Education Foundation	\$ 45,000
Auburn Extension Service	116,320
Thelma Morris After School Program	25,000
Latchkey	28,040
YMCA Childcare Program	30,000
TOTAL EDUCATION	\$ 244,360

CLASSIFIED BY CHARACTER ONLY

In-House Appropriations- General Government Category	\$ 1,395,608
In-House Appropriations-Retiree Health & Life Insurance	3,062,880
Agency Appropriations-General Government Category	521,105
Chamber of Commerce Appropriation	125,000
Chamber of Commerce 21% of Lodging Tax Collections	600,000
Other Economic Tourism Appropriation	125,000
Montgomery Co Building Authority 2014-2022 Capital Lease Obligation	8,474,342
Montgomery Co Cooperative District Series 2020 Bonds	1,926,226
Montgomery Co Public Education Cooperative District Series 2015 Bonds	1,061,750
Education Debt Service Funding	(1,061,750)
Montgomery Energy Conservation Project 2012 G.O. Warrants	398,587
Montgomery Energy Conservation Project 2014 G.O. Warrants	375,929
TOTAL CLASSIFIED BY CHARACTER ONLY	\$ 17,004,677

TOTAL APPROPRIATIONS	\$ 103,437,108
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TRANSFERS

To Community Corrections Fund	758,557
To Merit Fund	285,039
To Construction Fund	1,650,000
To General Obligation Warrant Debt Service Funds	3,697,474
Education Debt Service Funding	(1,588,250)
TOTAL TRANSFERS	\$ 4,802,820

TOTAL APPROPRIATIONS & TRANSFERS	\$ 108,239,928
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EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$ 375,000
TOTAL ESTIMATED REVENUES	\$ 375,000

APPROPRIATIONS

Budgetary Fund Balance	\$ -
	375,000

TOTAL APPROPRIATIONS & BUDGETARY FUND BALANCE	\$ 375,000
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**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$ 420,000
Other reimbursements/Interest	47,000
TOTAL ESTIMATED REVENUES	\$ 467,000

APPROPRIATIONS

Workers' Compensation Expenditures	\$ 467,000
TOTAL APPROPRIATIONS	\$ 467,000

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 13,435,000
Interest	75,000
TOTAL ESTIMATED REVENUES	\$ 13,510,000

APPROPRIATIONS

Health Care Costs	\$ 13,510,000
TOTAL APPROPRIATIONS	\$ 13,510,000

RETIRED EMPLOYEE LIFE INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$ 180,000
TOTAL ESTIMATED REVENUES	\$ 180,000

APPROPRIATIONS

Death Benefit Payments	\$ 180,000
TOTAL APPROPRIATIONS	\$ 180,000

LIABILITY FUND

ESTIMATED REVENUES

Premiums	\$ 462,000
Interest	41,000
TOTAL ESTIMATED REVENUES	\$ 503,000

APPROPRIATIONS

Liability Ins. Costs	\$ 503,000
TOTAL APPROPRIATIONS	\$ 503,000

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

State Gasoline Tax	\$ 1,580,000
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STATE COST SHARING REVENUE

Engineer's & Assistant Engineer's Salary reimbursement	164,000
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MISCELLANEOUS

Other	<u>161,000</u>
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TOTAL ESTIMATED REVENUES

\$ <u>1,905,000</u>

TRANSFERS

From Public Highway & Traffic Fund	400,000
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From Public Building/Roads/Bridges	<u>10,800,000</u>
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TOTAL TRANSFERS

<u>11,200,000</u>

TOTAL ESTIMATED REVENUES AND TRANSFERS

\$ <u><u>13,105,000</u></u>

APPROPRIATIONS

HIGHWAYS & ROADS

Construction	\$ 3,515,545
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District I	2,015,974
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District II	2,029,538
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District III	2,332,929
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County Engineer's Office	1,524,765
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County Shop	854,524
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Bridge Maintenance	523,923
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Environmental Cleanup	<u>5,000</u>
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TOTAL APPROPRIATIONS

\$ <u>12,802,198</u>

Budgetary Fund Balance

TOTAL APPROPRIATIONS & BUDGETARY FUND BALANCE

<u>302,802</u>

\$ <u><u>13,105,000</u></u>

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$	9,000,000
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MISCELLANEOUS

Interest		130,000
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TOTAL ESTIMATED REVENUES	\$	<u>9,130,000</u>
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Budgetary Fund Balance		<u>1,670,000</u>
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>10,800,000</u></u>
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APPROPRIATIONS

TRANSFERS

To Gasoline Tax Fund		10,800,000
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TOTAL TRANSFERS		<u>10,800,000</u>
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TOTAL APPROPRIATIONS & TRANSFERS	\$	<u><u>10,800,000</u></u>
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PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits	\$	68,000
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State Shared Revenue		355,000
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Charges for Services		40,000
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Interest		3,500
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TOTAL ESTIMATED REVENUES	\$	<u>466,500</u>
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TOTAL ESTIMATED REVENUES	\$	<u><u>466,500</u></u>
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TRANSFERS

Transfer to Gasoline Tax Fund	\$	400,000
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Budgetary Fund Balance		66,500
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TOTAL TRANSFERS AND BUDGETARY FUND BALANCE	\$	<u><u>466,500</u></u>
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CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUES

State Shared Revenue	\$	945,000
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Interest		8,000
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TOTAL ESTIMATED REVENUES	\$	<u><u>953,000</u></u>
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APPROPRIATIONS

Debt Service	\$	900,000
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Construction expense		53,000
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TOTAL APPROPRIATIONS	\$	<u><u>953,000</u></u>
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**MONTGOMERY COUNTY COMMISSION
2024 - 2025 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	910,000
5 cent Gasoline Tax	445,000
Additional excise tax	38,000
TOTAL STATE SHARED REVENUES	\$ 2,029,000

MISCELLANEOUS

Interest	\$ 40,000
TOTAL ESTIMATED REVENUES	\$ 2,069,000

APPROPRIATIONS

Restriping & Resigning	115,000
Resurfacing	1,954,000
TOTAL APPROPRIATIONS	\$ 2,069,000

SEVERED MATERIAL TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

Interest Income	\$ 190,000
	50,000
TOTAL ESTIMATED REVENUES	\$ 240,000

APPROPRIATIONS

Road Bldg Materials and Supplies	\$ 240,000
TOTAL APPROPRIATIONS	\$ 240,000

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$ 478,373
Montgomery County	598,063
Board of Education	1,849,013
Local Cities	935,511
TOTAL ESTIMATED REVENUES	\$ 3,860,960

APPROPRIATIONS

General Government	\$ 3,860,960
TOTAL APPROPRIATIONS	\$ 3,860,960

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

MERIT SYSTEM FUND

ESTIMATED REVENUES	
City of Montgomery	\$ 1,140,157
TRANSFERS	
Transfer from General Fund	<u>285,039</u>
TOTAL ESTIMATED REVENUES	\$ <u><u>1,425,196</u></u>

APPROPRIATIONS	
General Government	\$ <u>1,425,196</u>
TOTAL APPROPRIATIONS	\$ <u><u>1,425,196</u></u>

COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES	
Alabama Department of Corrections	\$ 420,000
Client Fees	65,000
Interest	<u>500</u>
TOTAL ESTIMATED REVENUES	\$ <u><u>485,500</u></u>

TRANSFERS	
Transfer From General Fund	758,557
TOTAL ESTIMATED REVENUES	\$ <u><u>1,244,057</u></u>

APPROPRIATIONS	
Public Safety	\$ <u>1,244,057</u>
TOTAL APPROPRIATIONS	\$ <u><u>1,244,057</u></u>

GRANT FUND

ESTIMATED REVENUES	
Federal and State Grants	\$ <u>1,516,307</u>
TOTAL ESTIMATED REVENUES	\$ <u><u>1,516,307</u></u>

APPROPRIATIONS	
Grant Appropriations	\$ <u>1,516,307</u>
TOTAL APPROPRIATIONS	\$ <u><u>1,516,307</u></u>

**MONTGOMERY COUNTY COMMISSION
2024 - 2025 BUDGET**

COUNTY REBUILD ALABAMA FUND

ESTIMATED REVENUES

State Shared Revenue	\$	3,000,000
Interest		<u>100,000</u>
TOTAL ESTIMATED REVENUES	\$	<u>3,100,000</u>
Budgetary Fund Balance		<u>100,000</u>
TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$	<u><u>3,200,000</u></u>

APPROPRIATIONS

Road Construction	\$	<u>3,200,000</u>
TOTAL APPROPRIATIONS	\$	<u><u>3,200,000</u></u>

FEDERAL AID EXCHANGE FUND

ESTIMATED REVENUES

State Shared Revenue	\$	400,000
Interest		<u>5,000</u>
TOTAL ESTIMATED REVENUES	\$	<u>405,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>405,000</u></u>

APPROPRIATIONS

Road Construction	\$	-
BUDGETARY FUND BALANCE		<u>405,000</u>
TOTAL APPROPRIATIONS AND BUDGETARY FUND BALANCE	\$	<u><u>405,000</u></u>

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS

Transfer from General Fund	\$	<u>2,926,962</u>
TOTAL TRANSFERS	\$	<u><u>2,926,962</u></u>

APPROPRIATIONS

Principal	\$	2,450,000
Interest		<u>476,962</u>
TOTAL APPROPRIATIONS	\$	<u><u>2,926,962</u></u>

GENERAL OBLIGATION WARRANTS 2021A&B DEBT SERVICE FUND

REVENUE AND TRANSFERS

Transfer from General Fund	\$	<u>770,512</u>
TOTAL REVENUE AND TRANSFERS	\$	<u><u>770,512</u></u>

APPROPRIATIONS

Principal	\$	195,000
Interest		<u>575,512</u>
TOTAL APPROPRIATIONS	\$	<u><u>770,512</u></u>