

# AGENDA

SEP 12 2016

**Proposed Annual Budget  
Montgomery County Commission  
Montgomery, Alabama  
Fiscal Year  
October 1, 2016 to September 30, 2017**

Presented September 6, 2016

Elton N. Dean, Sr., Chairman  
Daniel Harris, Jr., Vice Chairman  
Andrew D. Hall, Member  
Ronda M. Walker, Member  
Jiles Williams, Jr., Member

Compiled by  
Donald L. Mims, CPA, MPA, Administrator  
Sherrill R. Thomas, CPA, Finance Director

## **ANNUAL BUDGET 2016-2017**

**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.**

**Donald L. Mims, CPA, MPA  
Administrator  
Montgomery County Commission  
Montgomery, Alabama**

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

	<b>ESTIMATED</b>	
	<b>REVENUES</b>	<b>APPROPRIATIONS</b>
General Fund	\$ 72,570,688	\$ 72,570,688
Emergency Fund	20,000	20,000
Workers' Compensation Fund	346,800	346,800
Health Trust Fund	11,863,000	11,863,000
R.E. Life Ins. Fund	70,000	70,000
Liability Fund	586,000	586,000
Gasoline Tax Fund	9,714,410	9,714,410
Public Buildings/Roads/Bridges Fund	6,575,000	7,408,490
Public Highways & Traffic Fund	469,000	500,000
Capital Improvement	852,000	1,852,000
RRR Gasoline Tax Fund	1,945,000	3,695,000
Severed Material Tax Fund	147,000	147,000
Appraisal Fund	2,887,587	2,887,587
Merit System Fund	1,219,784	1,219,784
Community Corrections	856,835	856,835
Grant Fund	776,769	776,769
G.O. Warrants - 2007 Fund	3,601,679	3,601,679
G.O. Warrants - 2010 Fund	1,250,150	1,250,150
Less: Fund transfer elimination	<u>(13,387,704)</u>	<u>(13,387,704)</u>
<b>TOTAL</b>	<b>\$ 102,363,998</b>	<b>\$ 105,978,488</b>

**ADD: BUDGETARY FUND BALANCE**

Public Buildings/Roads/Bridges Fund	833,490
Public Highway and Traffic Fund	31,000
Capital Improvement Fund	1,000,000
RRR Gasoline Tax Fund	<u>1,750,000</u>

**TOTAL BUDGETARY FUND BALANCE** 3,614,490

**TOTAL PROPOSED BUDGET** **\$ 105,978,488** **\$ 105,978,488**

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

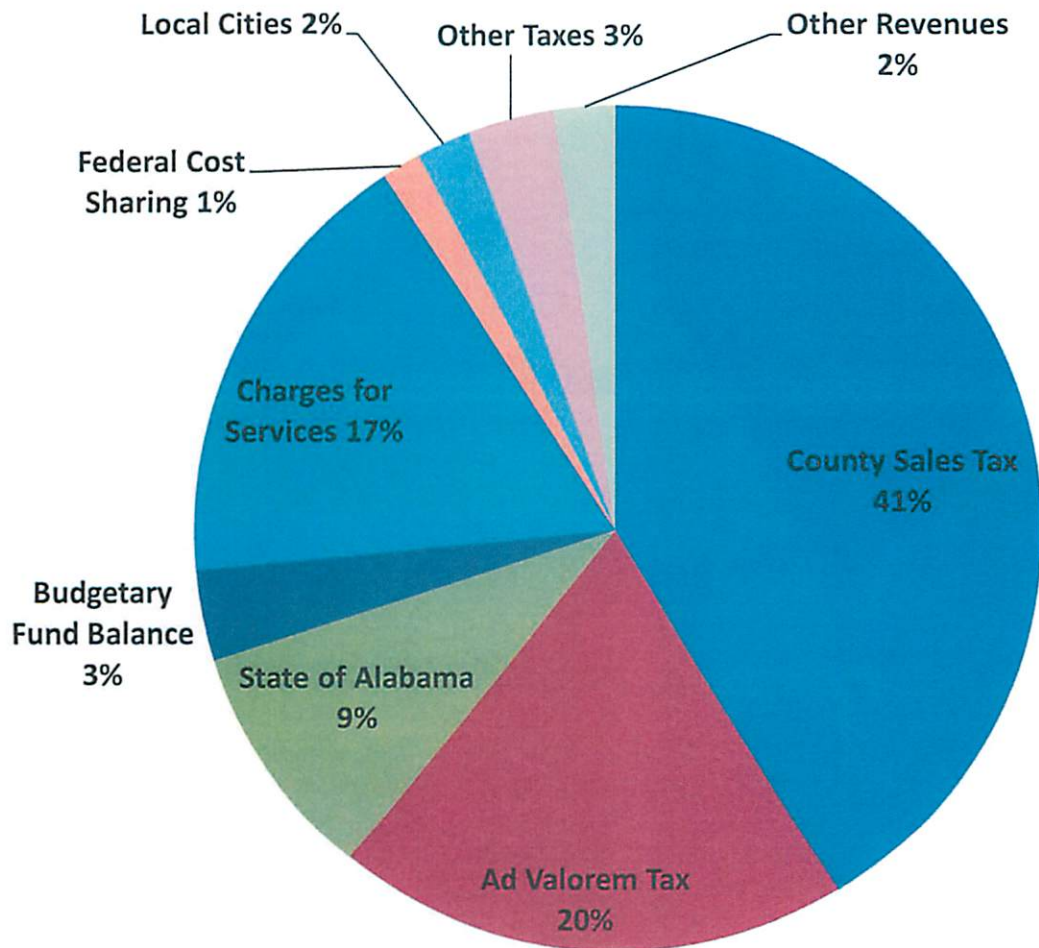
**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**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  
Manufactured Home Trust Fund  
Motor Vehicle Special Training  
Emergency Management Communication District Board  
MV Registration and Titling Technology Fund**

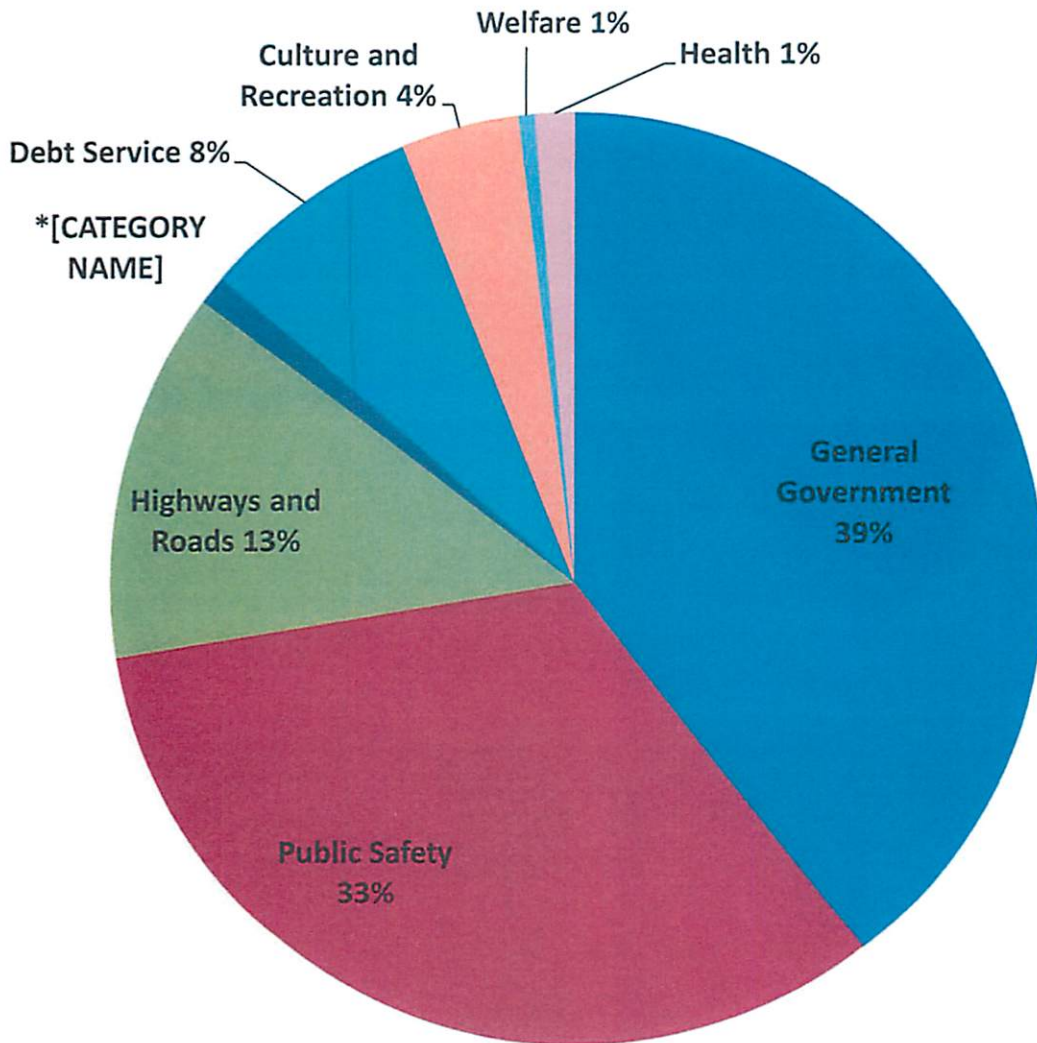
**Montgomery County Commission  
Estimated Revenues and Budgetary Fund Balance  
2016-2017**

Type	Percentage	Total
County Sales Tax	41%	\$ 43,650,000
Ad Valorem Tax	20%	20,928,653
State of Alabama	9%	9,729,191
Budgetary Fund Balance	3%	3,614,490
Charges for Services	17%	18,158,500
Federal Cost Sharing	1%	1,575,761
Local Cities	2%	2,235,996
Other Taxes	3%	3,564,000
Other Revenues	2%	2,521,897
Miscellaneous		1,195,709
Interest		65,500
Licenses and Permits		583,200
Board of Education		642,488
Fines and Forfeitures		35,000
	<u>100%</u>	<u>\$ 105,978,488</u>



**Montgomery County Commission  
Appropriations  
2016-2017**

Type	Percentage	Total
General Government	39%	\$ 41,734,917
Public Safety	33%	35,019,037
Highways and Roads	13%	13,556,410
Education	1%	1,048,174
Debt Service	8%	8,133,558
Culture and Recreation	4%	4,390,981
Welfare	1%	598,960
Health	1%	1,496,451
	100%	\$ 105,978,488



\*Additional \$26 million provided for Education by the 1% County Sales tax for Public Education

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**Summaries of  
DEPARTMENTAL  
and  
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET  
GENERAL FUND**

**ESTIMATED REVENUES**

**TAXES**

Ad Valorem Tax	\$	13,470,000
County Sales Tax		43,650,000
Salaries for Revenue Commissioner		227,000
County Beer Tax		100,000
County Wine Tax		5,000
Lodging Tax		2,754,000
Other Tax		705,000
<b>TOTAL TAXES</b>		<u>60,911,000</u>

**LICENSE & PERMITS**

497,200

**INTERGOVERNMENTAL**

State Shared Revenue		1,777,890
State Cost Sharing Revenue		1,644,858
Federal Cost Sharing		1,235,761
Local Government Cost Sharing		269,070
<b>TOTAL INTERGOVERNMENTAL</b>		<u>4,927,579</u>

**CHARGES FOR SERVICES**

Court Fees		892,000
Fees & Commissions - Public Officials		4,105,600
Other Fees & Charges		90,100
<b>TOTAL CHARGES FOR SERVICES</b>		<u>5,087,700</u>

**FINES AND FORFEITURES**

35,000

**MISCELLANEOUS**

Interest		6,500
Sales & Rentals		530,709
Other		575,000
<b>TOTAL MISCELLANEOUS</b>		<u>1,112,209</u>

**TOTAL ESTIMATED REVENUES**

\$ 72,570,688



**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET  
GENERAL FUND**

**APPROPRIATIONS**

**GENERAL GOVERNMENT**

County Commission	\$	850,134
Risk Management		227,461
Public Affairs		101,537
Finance Department		500,209
Judges		431,393
District/Circuit/Domestic Relations Court		2,950
Circuit Clerk		32,025
District Attorney		2,969,176
Pre-Trial/District Attorney		710,158
Court Reporters		166,441
Probate Judge's Office		3,825,456
Revenue Commissioner		1,408,019
Tax and Audit Division		841,871
Support Services		3,234,858
Building Permits		41,414
Election Operating		269,348
Election Administration		240,710
Board of Registrars		252,777
Tax Equalization Board		5,824
Veterans Service Office		700
Forestry Commission		12,150
Industrial Park Utilities/Maintenance		43,000
Industrial Development		42,750
Information Systems		2,025,160
Contingent		25,000
Unemployment Compensation		15,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$</b>	<b><u>18,275,521</u></b>

**PUBLIC SAFETY**

Sheriff's Office	\$	13,582,948
Montgomery County Detention Facility		15,912,384
Montgomery City-County Emergency Management Agency		109,829
Coroner's Office		117,280
Youth Facility Net of City Funding		2,744,580
Youth Facility - DYS Subsidy		289,681
Youth Facility - DYS Boot Camp		485,500
Crimestoppers		5,000
Montgomery County Association of Volunteer Fire Departments		190,000
<b>TOTAL PUBLIC SAFETY</b>	<b>\$</b>	<b><u>33,437,202</u></b>

<b>SANITATION- Transfer Station &amp; Storm Water Permit</b>	<b>\$</b>	<b><u>146,907</u></b>
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**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**GENERAL FUND**

**HEALTH**

Health Department	\$ 468,048
Montgomery Area Mental Health Authority	170,000
Family Sunshine Center	31,700
VOCAL	5,000
Animal Shelter	500,000
Chemical Addictions Program, Inc.	37,500
Lighthouse Counseling Center, Inc.	19,200
Council on Substance Abuse - NCADD	11,700
Mosquito Control	58,146
Sickle Cell Foundation	15,750
Community Care Network	17,500
Red Cross	15,000
<b>TOTAL HEALTH</b>	<b>\$ <u>1,349,544</u></b>

**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	6,000
Joint Public Charity Hospital Board	94,000
Indigent Hospitalization Program	160,563
School to Work/ Summer Apprentice Program	146,777
Central Alabama Community Foundation (BONDS)	7,750
Department of Human Resources	20,000
<b>TOTAL WELFARE</b>	<b>\$ <u>547,191</u></b>

**CULTURE & RECREATION**

City - County Library	\$ 2,113,615
Pike Road Library net of Town of Pike Road funding	92,265
Montgomery Museum of Fine Arts	1,533,161
Montgomery County Recreation Board	449,753
Boys & Girls Clubs	12,500
The United Community Improvement	4,687
Unified YMCA	30,000
ECHO	5,000
Alabama Shakespeare Festival	150,000
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ <u>4,390,981</u></b>

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET  
GENERAL FUND**

**APPROPRIATIONS**

**EDUCATION**

City/County School Bonds	\$	405,265
Montgomery Education Foundation		45,000
Auburn Extension Service		115,020
Montgomery Internal Medicine Residency Program (UAB)		22,500
Thelma Morris After School Program		25,000
Latchkey		28,040
YMCA Childcare Program		30,000
Character @ Heart		15,000
<b>TOTAL EDUCATION</b>	<b>\$</b>	<b><u>685,825</u></b>

**CLASSIFIED BY CHARACTER ONLY**

In-House Appropriations- General Government Category	\$	1,563,254
In-House Appropriations-Retiree Health & Life Insurance		2,225,880
Reclassification Reserve		(450,000)
Montgomery Co Building Authority 2006-2015 Capital Lease Obligation		4,863,523
Montgomery Co Public Education Cooperative District Series 2015 Bonds		1,060,400
Education Debt Service Funding		(1,060,400)
Montgomery Energy Conservation Project 2012 G.O. Warrants		398,588
Montgomery Energy Conservation Project 2014 G.O. Warrants		401,567
Agency Appropriations-General Government Category		870,755
<b>TOTAL CLASSIFIED BY CHARACTER ONLY</b>	<b>\$</b>	<b><u>9,873,567</u></b>

<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>68,706,738</b>
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**TRANSFERS**

To Community Corrections Fund		346,835
To Merit Fund		280,550
To Construction Programs Fund		404,336
To General Obligation Warrant Debt Service Funds		4,851,779
Education Debt Service Funding		(2,019,600)
<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b><u>3,863,900</u></b>

<b>TOTAL APPROPRIATIONS &amp; TRANSFERS</b>	<b>\$</b>	<b><u>72,570,638</u></b>
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**EMERGENCY FUND**

**ESTIMATED REVENUES**

**MISCELLANEOUS**

Interest	\$	20,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u>20,000</u></b>

**APPROPRIATIONS**

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$	20,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u>20,000</u></b>

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**WORKERS' COMPENSATION FUND**

**ESTIMATED REVENUES**

Workers Compensation Contributions	\$ 340,000
Other reimbursements	4,800
Interest	2,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u>346,800</u></b>

**APPROPRIATIONS**

Workers' Compensation Expenditures	\$ 346,800
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u>346,800</u></b>

**HEALTH INSURANCE FUND**

**ESTIMATED REVENUES**

Premiums	\$ 11,860,000
Interest	3,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u>11,863,000</u></b>

**APPROPRIATIONS**

Health Care Costs	\$ 11,863,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u>11,863,000</u></b>

**RETIRED EMPLOYEE LIFE INSURANCE FUND**

**ESTIMATED REVENUES**

Premiums	\$ 70,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u>70,000</u></b>

**APPROPRIATIONS**

Death Benefit Payments	\$ 70,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u>70,000</u></b>

**LIABILITY FUND**

**ESTIMATED REVENUES**

Premiums	\$ 580,000
Interest	6,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u>586,000</u></b>

**APPROPRIATIONS**

Liability Ins. Costs	\$ 586,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u>586,000</u></b>

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 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		115,920
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**MISCELLANEOUS**

Other		<u>90,000</u>
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**TOTAL ESTIMATED REVENUES**

	\$	<u>1,805,920</u>
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**TRANSFERS**

From Public Highway & Traffic Fund		500,000
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From Public Building/Roads/Bridges		<u>7,408,490</u>
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**TOTAL TRANSFERS**

		<u>7,908,490</u>
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**TOTAL ESTIMATED REVENUES AND TRANSFERS**

	\$	<u><u>9,714,410</u></u>
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**APPROPRIATIONS**

**HIGHWAYS & ROADS**

Construction	\$	1,791,409
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District I		1,595,146
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District II		1,776,624
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District III		2,060,500
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County Engineer's Office		1,336,302
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County Shop		699,846
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Bridge Maintenance		449,583
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Environmental Cleanup		<u>5,000</u>
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**TOTAL APPROPRIATIONS**

	\$	<u>9,714,410</u>
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**TOTAL APPROPRIATIONS & TRANSFERS**

	\$	<u><u>9,714,410</u></u>
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**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**PUBLIC BUILDING/ROADS/BRIDGES FUND**

**ESTIMATED REVENUES**

**TAXES**

Ad Valorem Tax \$ 6,560,000

**MISCELLANEOUS**

Interest 15,000

**TOTAL ESTIMATED REVENUES** \$ 6,575,000

**Budgetary Fund Balance** 833,490

**TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE** \$ 7,408,490

**APPROPRIATIONS**

**TRANSFERS**

To Gasoline Tax Fund \$ 7,408,490

**TOTAL TRANSFERS** 7,408,490

**TOTAL APPROPRIATIONS & TRANSFERS** \$ 7,408,490

**PUBLIC HIGHWAY & TRAFFIC FUND**

**ESTIMATED REVENUES**

License & Permits \$ 86,000

State Shared Revenue 317,000

Charges for Services 66,000

**TOTAL ESTIMATED REVENUES** \$ 469,000

**Budgetary Fund Balance** 31,000

**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 \$ 850,000

Interest 2,000

**TOTAL ESTIMATED REVENUES** \$ 852,000

**Budgetary Fund Balance** 1,000,000

**TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE** \$ 1,852,000

**APPROPRIATIONS**

Buildings Repair and Improvements \$ 1,852,000

**TOTAL APPROPRIATIONS** \$ 1,852,000

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**RRR GASOLINE TAX FUND**

**ESTIMATED REVENUES**

**STATE SHARED REVENUES**

Motor Vehicle License - Act 84-186	\$ 415,000
Petroleum Inspection Fee - Act 84-185	117,000
4 cent Gasoline Tax	920,000
5 cent Gasoline Tax	450,000
Additional excise tax	<u>32,000</u>
<b>TOTAL STATE SHARED REVENUES</b>	\$ <u>1,934,000</u>

**MISCELLANEOUS**

Interest	\$ <u>11,000</u>
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**TOTAL ESTIMATED REVENUES**

	\$ 1,945,000
Budgetary Fund Balance	<u>1,750,000</u>
<b>TOTAL ESTIMATED REVENUES &amp; BUDGETARY FUND BALANCE</b>	\$ <u><u>3,695,000</u></u>

**APPROPRIATIONS**

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

**SEVERED MATERIAL TAX FUND**

**ESTIMATED REVENUES**

STATE SHARED REVENUE	\$ 147,000
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**TOTAL ESTIMATED REVENUES**

	\$ <u><u>147,000</u></u>
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**APPROPRIATIONS**

Road Bldg Materials and Supplies	\$ <u>147,000</u>
<b>TOTAL APPROPRIATIONS</b>	\$ <u><u>147,000</u></u>

**APPRAISAL FUND**

**ESTIMATED REVENUES**

**COST SHARING**

State of Alabama	\$ 545,754
Montgomery County	671,653
Board of Education	642,488
Local Cities	<u>1,027,692</u>
<b>TOTAL ESTIMATED REVENUES</b>	\$ <u><u>2,887,587</u></u>

**APPROPRIATIONS**

General Government	\$ <u>2,887,587</u>
<b>TOTAL APPROPRIATIONS</b>	\$ <u><u>2,887,587</u></u>

**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**MERIT SYSTEM FUND**

<b>ESTIMATED REVENUES</b>	
City of Montgomery	\$ 939,234
<b>TRANSFERS</b>	
Transfer from General Fund	<u>280,550</u>
<b>TOTAL ESTIMATED REVENUES &amp; BUDGETARY FUND BALANCE</b>	<u>\$ 1,219,784</u>
<b>APPROPRIATIONS</b>	
General Government	\$ <u>1,219,784</u>
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,219,784</u>

**COMMUNITY CORRECTIONS FUND**

<b>ESTIMATED REVENUES</b>	
Alabama Department of Corrections	\$ 360,000
Client Fees	150,000
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 510,000</u>
<b>TRANSFERS</b>	
Transfer From General Fund	346,835
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 856,835</u>
<b>APPROPRIATIONS</b>	
Public Safety	\$ <u>856,835</u>
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 856,835</u>

**GRANT FUND**

<b>ESTIMATED REVENUES</b>	
Federal and State Grants	\$ <u>776,769</u>
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 776,769</u>
<b>APPROPRIATIONS</b>	
Grant Appropriations	\$ 776,769
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 776,769</u>



**MONTGOMERY COUNTY COMMISSION  
2016 - 2017 BUDGET**

**GENERAL OBLIGATION WARRANTS 2007/2015 DEBT SERVICE FUND**

<b>TRANSFERS</b>	
Transfer from General Fund	\$ <u>3,601,679</u>
<b>TOTAL TRANSFERS</b>	\$ <u><u>3,601,679</u></u>
<b>APPROPRIATIONS</b>	
Principal	\$ 2,330,000
Interest	1,271,679
<b>TOTAL APPROPRIATIONS</b>	\$ <u><u>3,601,679</u></u>

**GENERAL OBLIGATION WARRANTS 2010-A DEBT SERVICE FUND**

<b>REVENUE AND TRANSFERS</b>	
Transfer from General Fund	\$ <u>1,250,150</u>
<b>TOTAL REVENUE AND TRANSFERS</b>	\$ <u><u>1,250,150</u></u>
<b>APPROPRIATIONS</b>	
Principal	\$ 820,000
Interest	430,150
<b>TOTAL APPROPRIATIONS</b>	\$ <u><u>1,250,150</u></u>

# Montgomery County Commission

## Construction Fund Budget

<b>Account Number</b>	<b>Account Description</b>	<b>2017 Proposed Budget</b>
<b>REVENUES</b>		
<b>Department:</b> 61100	<b>- Operating Transfers In ND</b>	
61001	Transfer In From General Fund	<u>404,336.00</u>
<b>TOTAL REVENUE</b>		<u><u>\$404,336.00</u></u>
<b>EXPENSES</b>		
<b>Department:</b> 51104	<b>- County Building Projects</b>	
231	Repair & Maintenance Bldgs/Impr	<u>404,336.00</u>
<b>TOTAL EXPENSE</b>		<u><u>\$404,336.00</u></u>