

A decorative border with a repeating geometric pattern of red and white triangles surrounds the central text.

**Proposed Annual Budget  
Montgomery County Commission  
Montgomery, Alabama  
Fiscal Year  
October 1, 2018 to September 30, 2019**

**Presented September 4, 2018**

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

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

## **ANNUAL BUDGET 2018-2019**

**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  
2018 - 2019 BUDGET**

	<b>ESTIMATED</b>	
	<b>REVENUES</b>	<b>APPROPRIATIONS</b>
General Fund	\$ 76,219,604	\$ 76,219,604
Emergency Fund	115,000	-
Workers' Compensation Fund	373,000	373,000
Health Trust Fund	12,250,000	12,150,000
R.E. Life Ins. Fund	100,000	100,000
Liability Fund	600,000	600,000
Gasoline Tax Fund	10,075,895	10,075,895
Public Buildings/Roads/Bridges Fund	6,810,000	8,311,532
Public Highways & Traffic Fund	457,000	500,000
Capital Improvement	835,000	835,000
RRR Gasoline Tax Fund	2,019,000	3,695,000
Severed Material Tax Fund	160,000	160,000
Appraisal Fund	3,016,313	3,016,313
Merit System Fund	1,267,533	1,267,533
Community Corrections	876,008	876,008
Grant Fund	379,247	379,247
G.O. Warrants - 2015/2017 Fund	3,832,625	3,832,625
G.O. Warrants - 2010 Fund	1,355,375	1,355,375
Less: Fund transfer elimination	(14,623,483)	(14,623,483)
<b>TOTAL</b>	<b>\$ 106,118,117</b>	<b>\$ 109,123,649</b>
 <b>ADD: BUDGETARY FUND BALANCE</b>		
Emergency Fund	(115,000)	
Health Trust Fund	(100,000)	
Public Buildings/Roads/Bridges Fund	1,501,532	
Public Highway and Traffic Fund	43,000	
RRR Gasoline Tax Fund	1,676,000	
<b>TOTAL BUDGETARY FUND BALANCE</b>	<b>3,005,532</b>	
<b>TOTAL PROPOSED BUDGET</b>	<b>\$ 109,123,649</b>	<b>\$ 109,123,649</b>

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

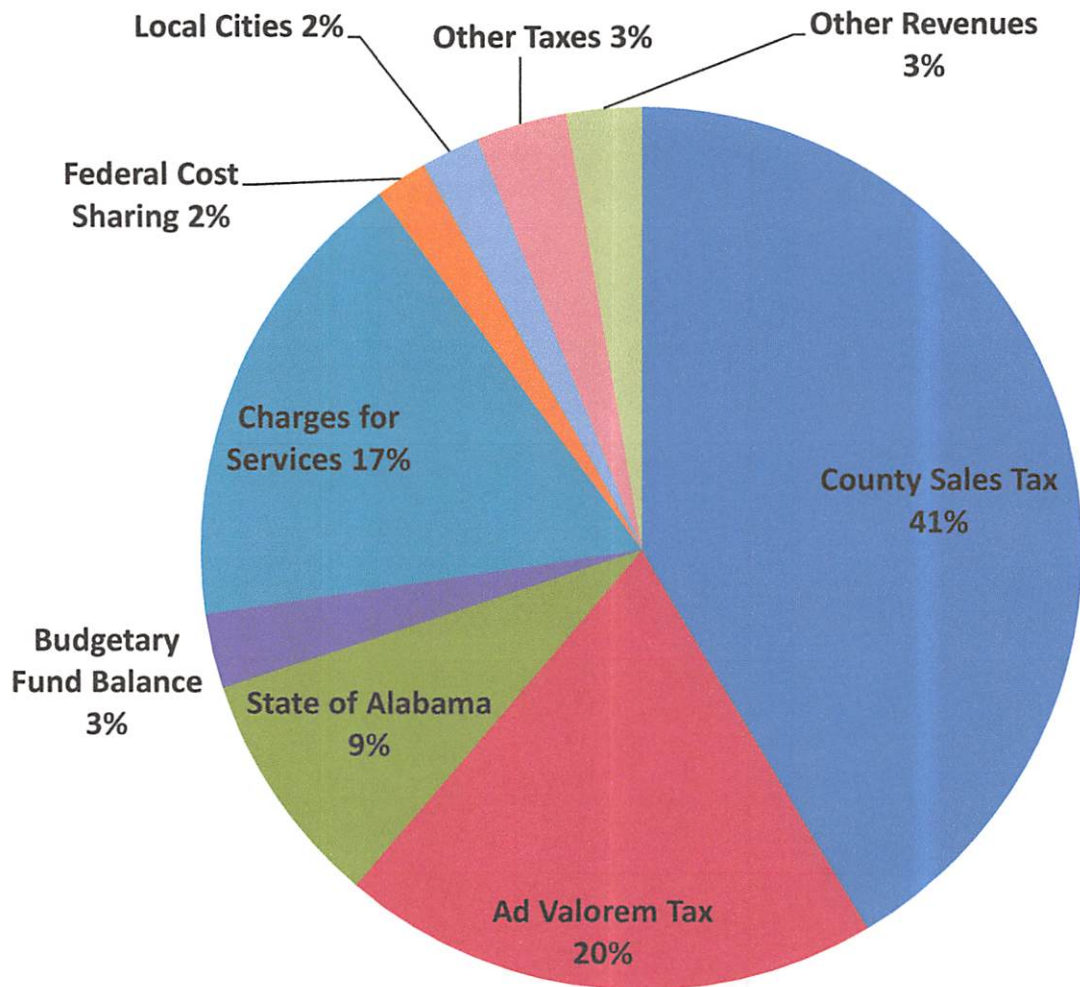
**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**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

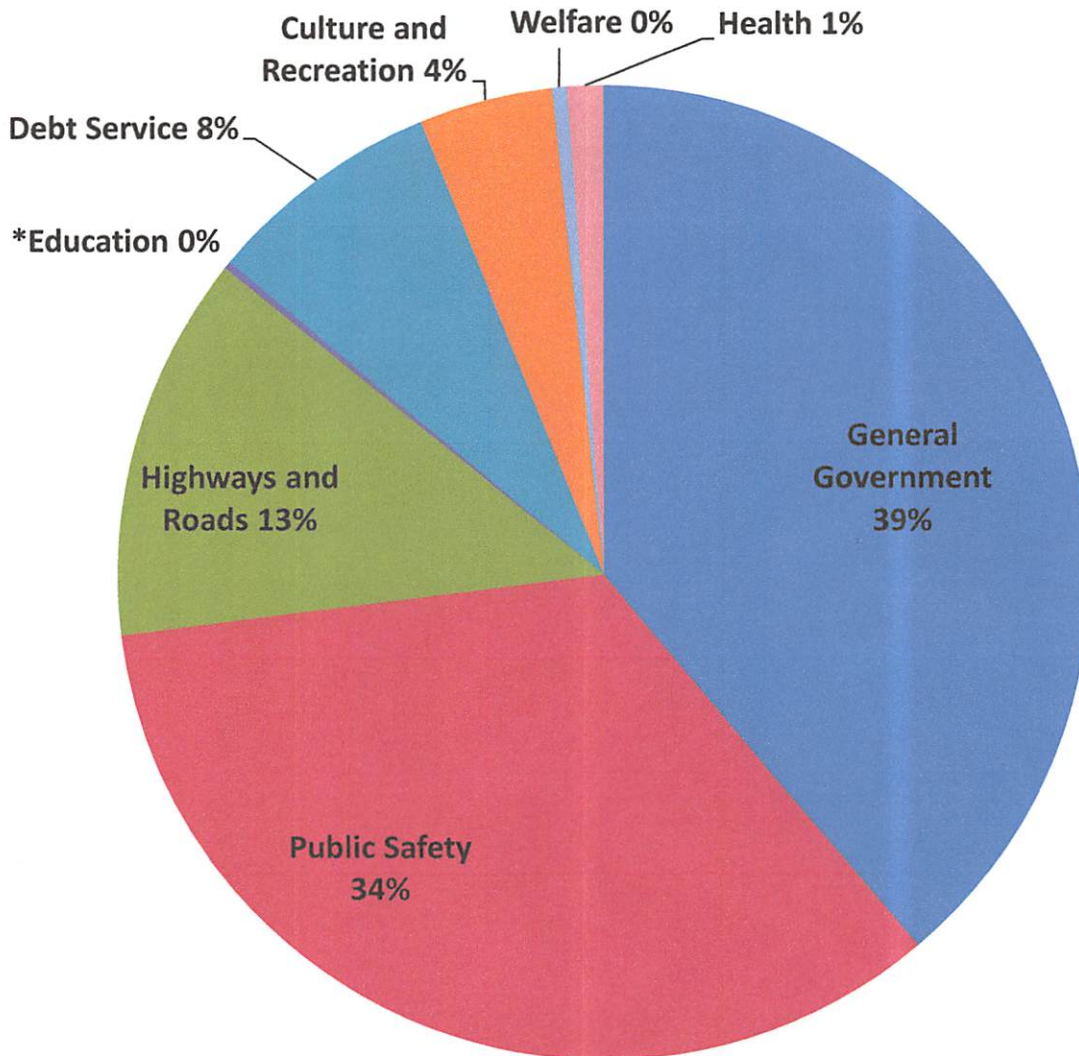
**Montgomery County Commission  
Estimated Revenues and Budgetary Fund Balance  
2018-2019**

Type	Percentage	Total
County Sales Tax	41%	\$ 45,225,000
Ad Valorem Tax	20%	21,582,263
State of Alabama	9%	9,518,613
Budgetary Fund Balance	3%	3,005,532
Charges for Services	17%	18,730,012
Federal Cost Sharing	2%	2,075,155
Local Cities	2%	2,341,373
Other Taxes	3%	3,643,000
Other Revenues	3%	3,002,701
Miscellaneous		1,245,116
Interest		537,800
Licenses and Permits		558,900
Board of Education		625,885
Fines and Forfeitures		35,000
	100%	\$ 109,123,649



**Montgomery County Commission  
Appropriations  
2018-2019**

Type	Percentage	Total
General Government	39%	\$ 42,363,832
Public Safety	34%	37,326,940
Highways and Roads	13%	13,930,895
Education	0%	267,610
Debt Service	8%	8,554,125
Culture and Recreation	4%	4,844,103
Welfare	0%	525,375
Health	1%	1,310,769
	<u>100%</u>	<u>\$ 109,123,649</u>



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

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**Summaries of  
DEPARTMENTAL  
and  
FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**GENERAL FUND**

**ESTIMATED REVENUES**

**TAXES**

Ad Valorem Tax	\$ 13,900,000
County Sales Tax	45,225,000
Salaries for Revenue Commissioner	218,000
County Beer and Wine Tax	133,000
Lodging Tax	2,750,000
Other Tax	760,000
<b>TOTAL TAXES</b>	<u>62,986,000</u>

**LICENSE & PERMITS**

478,900

**INTERGOVERNMENTAL**

State Shared Revenue	1,869,890
State Cost Sharing Revenue	1,573,300
Federal Cost Sharing	1,782,155
Local Government Cost Sharing	222,986
<b>TOTAL INTERGOVERNMENTAL</b>	<u>5,448,331</u>

**CHARGES FOR SERVICES**

Court Fees	911,000
Fees & Commissions - Public Officials	4,249,800
Other Fees & Charges	111,100
<b>TOTAL CHARGES FOR SERVICES</b>	<u>5,271,900</u>

**FINES AND FORFEITURES**

35,000

**MISCELLANEOUS**

Interest	252,800
Sales & Rentals	524,816
Other	618,300
<b>TOTAL MISCELLANEOUS</b>	<u>1,395,916</u>

**TRANSFERS IN FROM OTHER FUNDS**

603,557

**TOTAL ESTIMATED REVENUES**

\$ 76,219,604



**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**GENERAL FUND**

**APPROPRIATIONS**

**GENERAL GOVERNMENT**

County Commission	\$ 882,125
Risk Management	204,855
Public Affairs	89,943
Finance Department	524,336
Judges	438,461
District/Circuit/Domestic Relations Court	3,900
Circuit Clerk	32,584
District Attorney	3,227,087
Pre-Trial/District Attorney	704,626
Court Reporters	166,743
Probate Judge's Office	4,184,581
Revenue Commissioner	1,465,968
Tax and Audit Division	898,498
Support Services	3,117,808
Purchasing	277,024
Building Permits	41,414
Election Operating	286,237
Election Administration	282,073
Board of Registrars	294,417
Tax Equalization Board	5,824
Veterans Service Office	1,000
Forestry Commission	12,150
Industrial Park Utilities/Maintenance	43,000
Industrial Development	44,750
Information Systems	2,297,308
Fleet Maintenance	151,180
Contingent	25,000
Unemployment Compensation	18,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ <u>19,720,892</u></b>

**PUBLIC SAFETY**

Sheriff's Office	\$ 14,623,394
Montgomery County Detention Facility	17,118,973
Montgomery City-County Emergency Management Agency	123,539
Coroner's Office	117,280
Youth Facility Net of City Funding	3,203,697
Youth Facility - DYS Subsidy	286,049
Youth Facility - DYS Boot Camp	490,000
Crimestoppers	5,000
Montgomery County Association of Volunteer Fire Departments	190,000
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ <u>36,157,932</u></b>

<b>SANITATION- Transfer Station &amp; Storm Water Permit</b>	<b>\$ <u>149,035</u></b>
--	--------------------------

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**GENERAL FUND**

**HEALTH**

Health Department	\$	446,554
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		58,365
Sickle Cell Foundation		15,750
Red Cross		15,000
<b>TOTAL HEALTH</b>	\$	<u>1,310,769</u>

**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		52,500
Student Worker Programs		146,777
Central Alabama Community Foundation (BONDS)		7,750
Department of Human Resources		20,000
<b>TOTAL WELFARE</b>	\$	<u>439,128</u>

**CULTURE & RECREATION**

City - County Library	\$	2,157,421
Pike Road Library net of Town of Pike Road funding		199,078
Montgomery Museum of Fine Arts		1,670,711
Montgomery County Recreation Board		564,706
Boys & Girls Clubs		12,500
The United Community Improvement		4,687
Unified YMCA		30,000
ECHO		5,000
Alabama Shakespeare Festival		200,000
<b>TOTAL CULTURE &amp; RECREATION</b>	\$	<u>4,844,103</u>

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**GENERAL FUND**

**APPROPRIATIONS**

**EDUCATION**

Montgomery Education Foundation	\$	45,000
Auburn Extension Service		117,070
Montgomery Internal Medicine Residency Program (UAB)		22,500
Thelma Morris After School Program		25,000
Latchkey		28,040
YMCA Childcare Program		30,000
<b>TOTAL EDUCATION</b>	<b>\$</b>	<b><u>267,610</u></b>

**CLASSIFIED BY CHARACTER ONLY**

In-House Appropriations- General Government Category	\$	1,687,304
In-House Appropriations-Retiree Health & Life Insurance		2,494,000
Reclassification Reserve		(700,000)
Montgomery Co Building Authority 2012-2015 Capital Lease Obligation		4,861,135
Montgomery Co Public Education Cooperative District Series 2015 Bonds		1,060,600
Education Debt Service Funding		(1,060,600)
Montgomery Energy Conservation Project 2012 G.O. Warrants		398,587
Montgomery Energy Conservation Project 2014 G.O. Warrants		395,803
Agency Appropriations-General Government Category		670,755
<b>TOTAL CLASSIFIED BY CHARACTER ONLY</b>	<b>\$</b>	<b><u>9,807,584</u></b>

<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>72,697,053</b>
-----------------------------	-----------	-------------------

**TRANSFERS**

To Community Corrections Fund		366,008
To Merit Fund		257,943
To General Obligation Warrant Debt Service Funds		5,188,000
Education Debt Service Funding		(2,289,400)
<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b><u>3,522,551</u></b>

<b>TOTAL APPROPRIATIONS &amp; TRANSFERS</b>	<b>\$</b>	<b><u>76,219,604</u></b>
---	-----------	--------------------------

**EMERGENCY FUND**

**ESTIMATED REVENUES**

**MISCELLANEOUS**

Interest	\$	115,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u>115,000</u></b>

**APPROPRIATIONS**

GENERAL GOVERNMENT-Miscellaneous Expenditures	\$	-
<b>BUDGETARY FUND BALANCE</b>	<b>\$</b>	<b><u>115,000</u></b>

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**WORKERS' COMPENSATION FUND**

**ESTIMATED REVENUES**

Workers Compensation Contributions	\$	338,000
Other reimbursements		24,000
Interest		11,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u><u>373,000</u></u></b>

**APPROPRIATIONS**

Workers' Compensation Expenditures	\$	373,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u><u>373,000</u></u></b>

**HEALTH INSURANCE FUND**

**ESTIMATED REVENUES**

Premiums	\$	12,235,000
Interest		15,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u><u>12,250,000</u></u></b>

**APPROPRIATIONS**

Health Care Costs	\$	12,150,000
<b>Budgetary Fund Balance</b>		<u>100,000</u>
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u><u>12,250,000</u></u></b>

**RETIRED EMPLOYEE LIFE INSURANCE FUND**

**ESTIMATED REVENUES**

Premiums	\$	100,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u><u>100,000</u></u></b>

**APPROPRIATIONS**

Death Benefit Payments	\$	100,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u><u>100,000</u></u></b>

**LIABILITY FUND**

**ESTIMATED REVENUES**

Premiums	\$	566,000
Interest		34,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u><u>600,000</u></u></b>

**APPROPRIATIONS**

Liability Ins. Costs	\$	600,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u><u>600,000</u></u></b>

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**GASOLINE TAX FUND**

**ESTIMATED REVENUES**

**STATE SHARED REVENUE**

State Gasoline Tax	\$	1,650,000
--------------------	----	-----------

**STATE COST SHARING REVENUE**

Engineer's & Assistant Engineer's Salary reimbursement		115,920
--	--	---------

**MISCELLANEOUS**

Other		102,000
-------	--	---------

**TOTAL ESTIMATED REVENUES**

	\$	<u>1,867,920</u>
--	----	------------------

**TRANSFERS**

From Public Highway & Traffic Fund		500,000
------------------------------------	--	---------

From Public Building/Roads/Bridges		7,707,975
------------------------------------	--	-----------

**TOTAL TRANSFERS**

		<u>8,207,975</u>
--	--	------------------

**TOTAL ESTIMATED REVENUES AND TRANSFERS**

	\$	<u><u>10,075,895</u></u>
--	----	--------------------------

**APPROPRIATIONS**

**HIGHWAYS & ROADS**

Construction	\$	1,824,844
--------------	----	-----------

District I		1,739,078
------------	--	-----------

District II		1,792,050
-------------	--	-----------

District III		2,095,575
--------------	--	-----------

County Engineer's Office		1,414,504
--------------------------	--	-----------

County Shop		730,031
-------------	--	---------

Bridge Maintenance		474,813
--------------------	--	---------

Environmental Cleanup		5,000
-----------------------	--	-------

**TOTAL APPROPRIATIONS**

	\$	<u>10,075,895</u>
--	----	-------------------

**TOTAL APPROPRIATIONS & TRANSFERS**

	\$	<u><u>10,075,895</u></u>
--	----	--------------------------

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**PUBLIC BUILDING/ROADS/BRIDGES FUND**

**ESTIMATED REVENUES**

**TAXES**

Ad Valorem Tax	\$	6,750,000
----------------	----	-----------

**MISCELLANEOUS**

Interest		60,000
----------	--	--------

<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b>6,810,000</b>
---------------------------------	-----------	------------------

<b>Budgetary Fund Balance</b>		<b>1,501,532</b>
-------------------------------	--	------------------

<b>TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE</b>	<b>\$</b>	<b>8,311,532</b>
--	-----------	------------------

**APPROPRIATIONS**

**TRANSFERS**

To General Fund	\$	603,557
-----------------	----	---------

To Gasoline Tax Fund		7,707,975
----------------------	--	-----------

<b>TOTAL TRANSFERS</b>		<b>8,311,532</b>
------------------------	--	------------------

<b>TOTAL APPROPRIATIONS &amp; TRANSFERS</b>	<b>\$</b>	<b>8,311,532</b>
---	-----------	------------------

**PUBLIC HIGHWAY & TRAFFIC FUND**

**ESTIMATED REVENUES**

License & Permits	\$	80,000
-------------------	----	--------

State Shared Revenue		313,000
----------------------	--	---------

Charges for Services		64,000
----------------------	--	--------

<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b>457,000</b>
---------------------------------	-----------	----------------

<b>Budgetary Fund Balance</b>		<b>43,000</b>
-------------------------------	--	---------------

<b>TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE</b>	<b>\$</b>	<b>500,000</b>
--	-----------	----------------

**TRANSFERS**

Transfer to Gasoline Tax Fund	\$	500,000
-------------------------------	----	---------

<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b>500,000</b>
------------------------	-----------	----------------

**CAPITAL IMPROVEMENT FUND**

**ESTIMATED REVENUES**

State Shared Revenue	\$	835,000
----------------------	----	---------

<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b>835,000</b>
---------------------------------	-----------	----------------

**APPROPRIATIONS**

Buildings Repair and Improvements	\$	835,000
-----------------------------------	----	---------

<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>835,000</b>
-----------------------------	-----------	----------------

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**RRR GASOLINE TAX FUND**

**ESTIMATED REVENUES**

**STATE SHARED REVENUES**

Motor Vehicle License - Act 84-186	\$	440,000
Petroleum Inspection Fee - Act 84-185		117,000
4 cent Gasoline Tax		930,000
5 cent Gasoline Tax		460,000
Additional excise tax		32,000
<b>TOTAL STATE SHARED REVENUES</b>	<b>\$</b>	<b><u>1,979,000</u></b>

**MISCELLANEOUS**

Interest	\$	<u>40,000</u>
----------	----	---------------

**TOTAL ESTIMATED REVENUES**

<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b>2,019,000</b>
<b>Budgetary Fund Balance</b>		<b>1,676,000</b>
<b>TOTAL ESTIMATED REVENUES &amp; BUDGETARY FUND BALANCE</b>	<b>\$</b>	<b><u><u>3,695,000</u></u></b>

**APPROPRIATIONS**

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

**SEVERED MATERIAL TAX FUND**

**ESTIMATED REVENUES**

<b>STATE SHARED REVENUE</b>	<b>\$</b>	<b>150,000</b>
Interest Income		10,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u><u>160,000</u></u></b>

**APPROPRIATIONS**

Road Bldg Materials and Supplies	\$	160,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u><u>160,000</u></u></b>

**APPRAISAL FUND**

**ESTIMATED REVENUES**

**COST SHARING**

State of Alabama	\$	567,368
Montgomery County		714,263
Board of Education		625,885
Local Cities		1,108,797
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$</b>	<b><u><u>3,016,313</u></u></b>

**APPROPRIATIONS**

General Government	\$	3,016,313
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u><u>3,016,313</u></u></b>

**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**MERIT SYSTEM FUND**

<b>ESTIMATED REVENUES</b>	
City of Montgomery	\$ 1,009,590
<b>TRANSFERS</b>	
Transfer from General Fund	<u>257,943</u>
<b>TOTAL ESTIMATED REVENUES &amp; BUDGETARY FUND BALANCE</b>	<b>\$ <u><u>1,267,533</u></u></b>
<b>APPROPRIATIONS</b>	
General Government	\$ 1,267,533
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u><u>1,267,533</u></u></b>

**COMMUNITY CORRECTIONS FUND**

<b>ESTIMATED REVENUES</b>	
Alabama Department of Corrections	\$ 378,888
Client Fees	131,112
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u>510,000</u></b>
<b>TRANSFERS</b>	
Transfer From General Fund	366,008
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u><u>876,008</u></u></b>
<b>APPROPRIATIONS</b>	
Public Safety	\$ <u>876,008</u>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u><u>876,008</u></u></b>

**GRANT FUND**

<b>ESTIMATED REVENUES</b>	
Federal and State Grants	\$ <u>379,247</u>
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ <u><u>379,247</u></u></b>
<b>APPROPRIATIONS</b>	
Grant Appropriations	\$ 379,247
<b>TOTAL APPROPRIATIONS</b>	<b>\$ <u><u>379,247</u></u></b>



**MONTGOMERY COUNTY COMMISSION  
2018 - 2019 BUDGET**

**GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND**

**TRANSFERS**

Transfer from General Fund	\$ <u>3,832,625</u>
----------------------------	---------------------

**TOTAL TRANSFERS**

\$ <u><u>3,832,625</u></u>
----------------------------

**APPROPRIATIONS**

Principal	\$ 2,720,000
-----------	--------------

Interest	<u>1,112,625</u>
----------	------------------

**TOTAL APPROPRIATIONS**

\$ <u><u>3,832,625</u></u>
----------------------------

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

**REVENUE AND TRANSFERS**

Transfer from General Fund	\$ <u>1,355,375</u>
----------------------------	---------------------

**TOTAL REVENUE AND TRANSFERS**

\$ <u><u>1,355,375</u></u>
----------------------------

**APPROPRIATIONS**

Principal	\$ 995,000
-----------	------------

Interest	<u>360,375</u>
----------	----------------

**TOTAL APPROPRIATIONS**

\$ <u><u>1,355,375</u></u>
----------------------------