

PROPOSED ANNUAL BUDGET

Montgomery County Commission

Montgomery, Alabama

Fiscal Year 2027

10/01/2026 – 09/30/2027

Doug Singleton – Chairman

Carmen Moore-Zeigler – Vice Chair

Daniel Harris, Jr. – Member

Justin Castanza – Member

Isaiah Sankey – Member

Compiled by:

Regina Walker – Acting Administrator

Wanda C. Jackson – Finance Director

Presented: September 1, 2026

MONTGOMERY COUNTY COMMISSION

FY 2026-2027 BUDGET

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 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.

Regina Walker

Acting Administrator

Montgomery County Commission

Montgomery, Alabama

MONTGOMERY COUNTY COMMISSION

FY 2026-2027 BUDGET

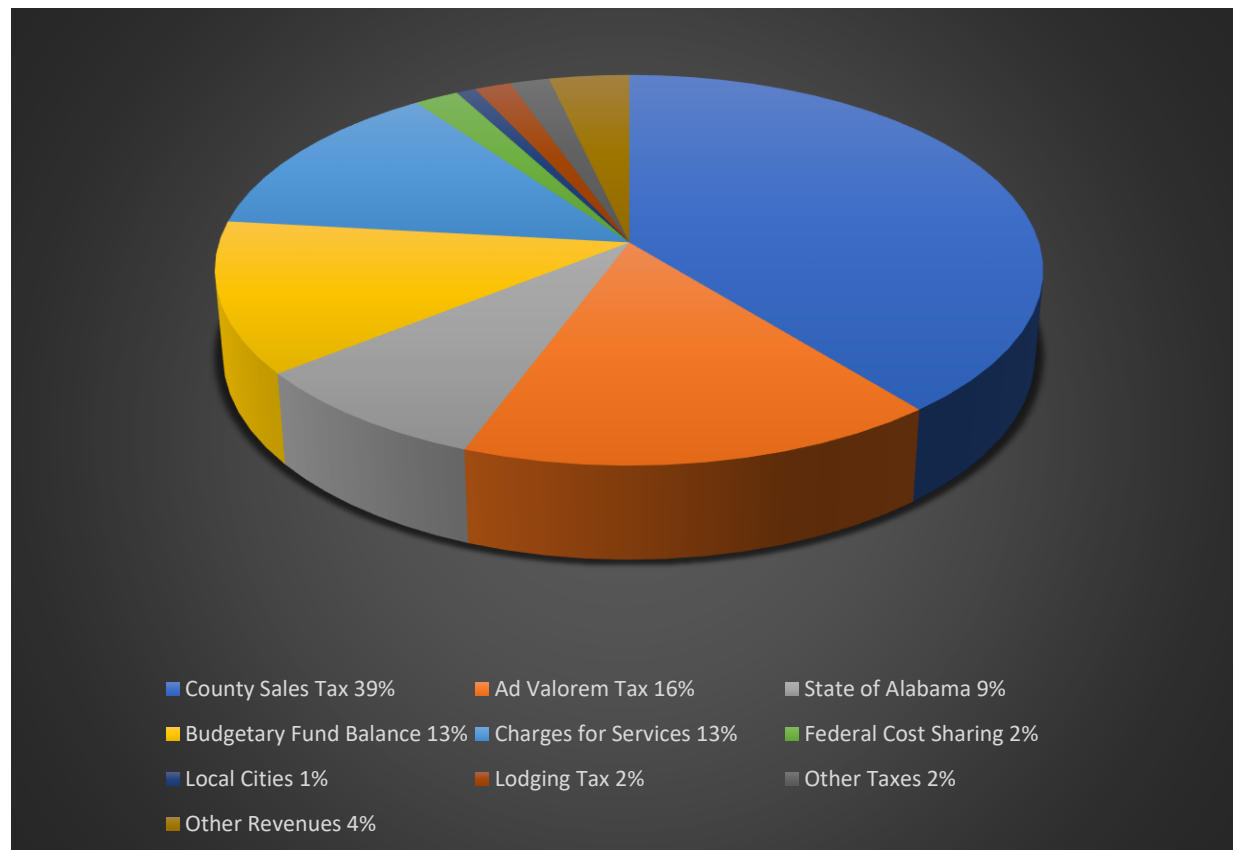
	ESTIMATED	
	REVENUES	APPROPRIATIONS
General Fund	\$ 116,852,240	\$ 135,651,752
Emergency Fund	191,000	-
Workers' Compensation Fund	556,000	556,000
Health Trust Fund	15,731,114	15,731,114
R.E. Life Ins. Fund	180,000	180,000
Liability Fund	574,176	574,176
Gasoline Tax Fund	14,863,639	15,189,810
Public Buildings/Roads/Bridges Fund	9,775,000	12,500,000
Public Highways & Traffic Fund	403,500	400,000
Capital Improvement	917,000	917,000
RRR Gasoline Tax Fund	2,069,000	2,069,000
Severed Material Tax Fund	240,000	240,000
Appraisal Fund	3,937,634	3,937,634
Community Corrections	1,416,669	1,416,669
Grant Fund	2,615,383	2,615,383
County Rebuild Alabama Fund	3,300,000	3,500,000
Federal Aid Exchange Fund	420,000	1,500,000
G.O. Warrants - 2015/2017 Fund	2,923,575	2,923,575
G.O. Warrants - 2021 Fund	6,176,849	6,176,849
Less: Fund transfer elimination	(22,931,593)	(22,931,593)
TOTAL	\$ 160,211,186	\$ 183,147,369
ADD: BUDGETARY FUND BALANCE		
General Fund Operating	4,560,544	
General Fund Capital Projects	10,098,968	
General Fund Committed Projects	4,140,000	
Emergency Fund	(191,000)	
Gasoline Tax Fund	326,171	
Public Buildings/Roads/Bridges Fund	2,725,000	
Public Highway and Traffic Fund	(3,500)	
County Rebuild Alabama Fund	200,000	
Federal Aid Exchange Fund	1,080,000	
TOTAL BUDGETARY FUND BALANCE	22,936,183	
TOTAL PROPOSED BUDGET	\$ 183,147,369	\$ 183,147,369

Funds included in budget:

General Fund, Special Funds & Debt Service Funds

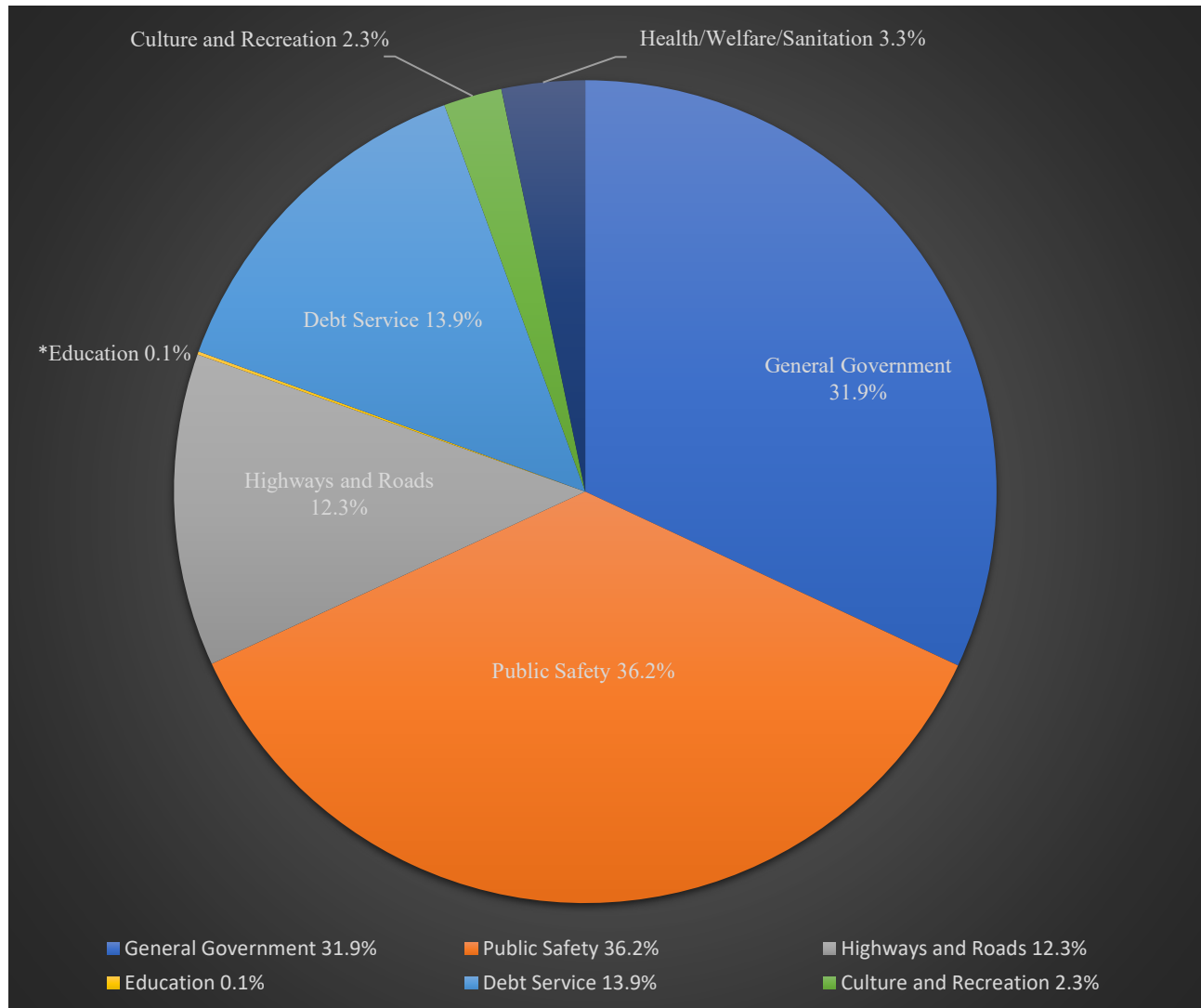
Montgomery County Commission
Estimated Revenues and Budgetary Fund Balance
FY 2026-2027

Type	Percentage		Total
County Sales Tax	39%	\$	71,730,000
Ad Valorem Tax	16%		30,209,941
State of Alabama	9%		15,743,516
Budgetary Fund Balance	13%		22,936,183
Charges for Services	13%		24,509,890
Federal Cost Sharing	2%		3,631,682
Local Cities	1%		1,605,064
Lodging Tax	2%		3,000,000
Other Taxes	2%		3,218,550
Other Revenues	4%		6,562,543
Miscellaneous		2,206,611	
Interest		1,985,000	
Licenses and Permits		441,200	
Board of Education		1,885,732	
Fines and Forfeitures		44,000	
	100%	\$	183,147,369



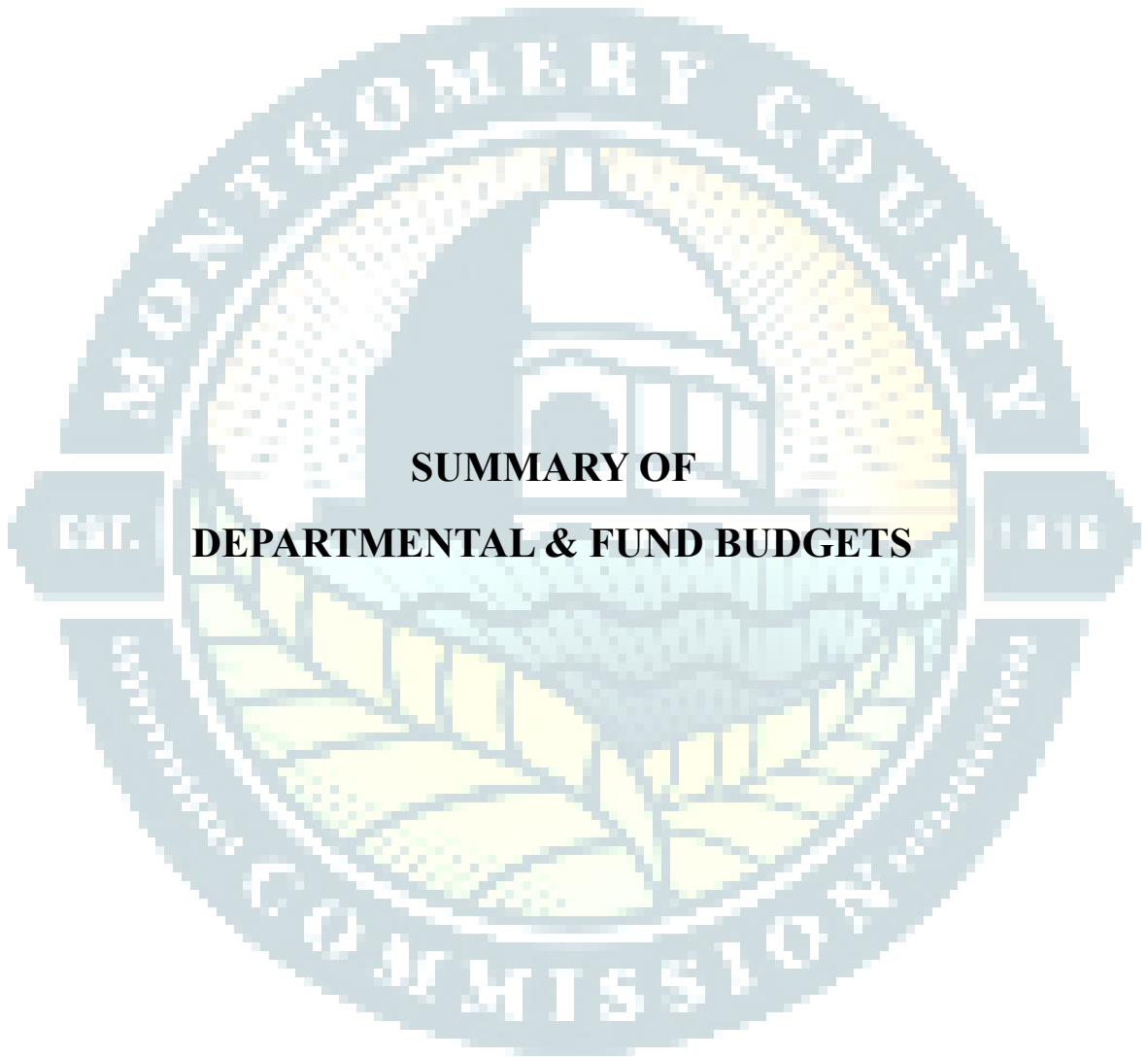
**Montgomery County Commission
Appropriations
FY 2026-2027**

Type	Percentage	Total
General Government	31.9%	\$ 58,507,413
Public Safety	36.2%	66,263,305
Highways and Roads	12.3%	22,498,810
Education	0.1%	224,360
Debt Service	13.9%	25,459,998
Culture and Recreation	2.3%	4,196,725
Health/Welfare/Sanitation	3.3%	5,996,758
	100%	\$ 183,147,369



MONTGOMERY COUNTY COMMISSION

FY 2026-2027 BUDGET



**SUMMARY OF
DEPARTMENTAL & FUND BUDGETS**

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

GENERAL FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$ 19,900,000
County Sales Tax	71,730,000
Salaries for Revenue Commissioner	100,000
County Beer and Wine Tax	132,550
Lodging Tax	3,000,000
Rental Tax	2,000,000
Other Tax	986,000
TOTAL TAXES	<u>97,848,550</u>

LICENSE & PERMITS

373,200

INTERGOVERNMENTAL

State Shared Revenue	2,566,000
State Cost Sharing Revenue	2,246,200
Federal Cost Sharing	3,398,179
Local Government Cost Sharing	251,400
TOTAL INTERGOVERNMENTAL	<u>8,461,779</u>

CHARGES FOR SERVICES

Court Fees	745,400
Fees & Commissions - Public Officials	6,700,700
Other Fees & Charges	131,500
TOTAL CHARGES FOR SERVICES	<u>7,577,600</u>

FINES AND FORFEITURES

44,000

MISCELLANEOUS

Interest	1,304,000
Sales & Rentals	629,485
Other	613,626
TOTAL MISCELLANEOUS	<u>2,547,111</u>

TOTAL ESTIMATED REVENUES

\$ 116,852,240

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

GENERAL FUND

APPROPRIATIONS

GENERAL GOVERNMENT

County Commission	\$ 2,254,451
Risk Management	246,723
Public Affairs	175,768
Grants	126,482
Finance Department	847,008
Human Resources	694,639
Judges	431,829
District/Circuit/Domestic Relations Court	5,100
Circuit Clerk	32,498
District Attorney	4,597,408
Pre-Trial/District Attorney	867,016
Court Reporters	172,044
Probate Judge's Office	5,517,215
Revenue Commissioner	1,692,145
Tax and Audit Division	1,264,599
Support Services	4,606,885
Purchasing	310,871
Building Permits	52,381
Election Operating	1,213,777
Election Administration	963,294
Board of Registrars	417,173
Tax Equalization Board	1,855
Veterans Service Office	1,220
Industrial Park Utilities/Maintenance	42,000
Economic/Tourism Development	3,058,000
Information Systems	3,801,387
Fleet Maintenance	368,796
Unemployment Compensation	12,000
TOTAL GENERAL GOVERNMENT	\$ <u>33,774,564</u>

PUBLIC SAFETY

Sheriff's Office	\$ 25,132,502
Sheriff's Office - COPS Grant	256,217
Montgomery County Detention Facility	28,719,135
Montgomery City-County Emergency Management Agency	702,129
Coroner's Office	160,000
Youth Facility Net of City Funding	4,542,675
Youth Facility - DYS Subsidy	305,804
Youth Facility - DYS Boot Camp	491,900
Fire Hydrant Fees	29,500
Montgomery County Association of Volunteer Fire Departments	312,150
TOTAL PUBLIC SAFETY	\$ <u>60,652,011</u>

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

GENERAL FUND

SANITATION- Transfer Station & Storm Water Permit	\$	<u>224,203</u>
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HEALTH

Health Department	\$	388,749
Family Sunshine Center		25,000
Healthcare		2,650,000
Animal Shelter		1,000,000
Mosquito Control		66,000
TOTAL HEALTH	\$	<u>4,129,749</u>

WELFARE

Transfer of Insane	\$	8,956
Child Protect		5,000
Brantwood Children's Home		20,000
Central Alabama Aging Consortium		30,000
Montgomery Area Council on Aging		55,000
Heart of Alabama Food Bank		12,500
Manna House		12,500
YMCA - Brown Bag Bus		12,500
Pauper Burial		25,000
Joint Public Charity Hospital Board		94,000
Student Worker Programs		152,545
Department of Human Resources		10,000
TOTAL WELFARE	\$	<u>438,001</u>

CULTURE & RECREATION

City - County Library	\$	3,058,446
Pike Road Library net of Town of Pike Road funding		176,680
Montgomery Museum of Fine Arts		2,785,629
Montgomery County Recreation Board		1,258,151
Montgomery County Recreation Board-South Montgomery MCAC		144,063
Montgomery County Recreation Board-Elton Dean Park		134,040
Montgomery County Recreation Board-Woodley Rd Comm Ctr		162,081
Boys & Girls Clubs		20,000
The United Community Improvement		25,000
Montgomery Historical Society		10,000
Unified YMCA		30,000
ECHO		5,000
Alabama Shakespeare Festival		300,000
TOTAL CULTURE & RECREATION	\$	<u>8,109,090</u>

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

GENERAL FUND

EDUCATION

Montgomery Education Foundation	\$ 20,000
Auburn Extension Service	121,320
Thelma Morris After School Program	83,040
TOTAL EDUCATION	\$ 224,360

CLASSIFIED BY CHARACTER ONLY

In-House Appropriations- General Government Category	\$ 351,000
In-House Appropriations-Retiree Health & Life Insurance	3,574,776
Agency Appropriations-General Government Category	1,210,216
Expense Offset	(2,205,250)
Chamber of Commerce Appropriation	125,000
Chamber of Commerce 21% of Lodging Tax Collections	630,000
Other Economic Tourism Appropriation	125,000
Montgomery Co Building Authority 2014-2022 Capital Lease Obligation	3,054,716
Montgomery Co Cooperative District Series 2020 Bonds	1,924,627
Montgomery Co Public Education Cooperative District Series 2015 Bonds	1,062,000
Montgomery Energy Conservation Project 2012 G.O. Warrants	398,586
Montgomery Energy Conservation Project 2014 G.O. Warrants	368,543
TOTAL CLASSIFIED BY CHARACTER ONLY	10,619,214

TOTAL APPROPRIATIONS	\$ 118,171,191
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TRANSFERS

To Community Corrections Fund	931,169
To Construction Fund	10,098,968
To General Obligation Warrant Debt Service Funds	9,100,424
Education Debt Service Funding	(2,650,000)
TOTAL TRANSFERS	\$ 17,480,561

TOTAL APPROPRIATIONS & TRANSFERS	\$ 135,651,752
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**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

EMERGENCY FUND

ESTIMATED REVENUES

MISCELLANEOUS

Interest	\$	<u>191,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>191,000</u></u>

APPROPRIATIONS

Budgetary Fund Balance

	\$	<u>-</u>
		<u>191,000</u>

TOTAL APPROPRIATIONS & BUDGETARY FUND BALANCE

	\$	<u><u>191,000</u></u>
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WORKERS' COMPENSATION FUND

ESTIMATED REVENUES

Workers Compensation Contributions	\$	<u>36,000</u>
Other reimbursements/Interest		<u>520,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>556,000</u></u>

APPROPRIATIONS

Workers' Compensation Expenditures	\$	<u>556,000</u>
TOTAL APPROPRIATIONS	\$	<u><u>556,000</u></u>

HEALTH INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$	<u>15,651,114</u>
Interest		<u>80,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>15,731,114</u></u>

APPROPRIATIONS

Health Care Costs	\$	<u>15,731,114</u>
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TOTAL APPROPRIATIONS

	\$	<u><u>15,731,114</u></u>
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RETIRED EMPLOYEE LIFE INSURANCE FUND

ESTIMATED REVENUES

Premiums	\$	<u>177,000</u>
Interest		<u>3,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>180,000</u></u>

APPROPRIATIONS

Death Benefit Payments	\$	<u>180,000</u>
TOTAL APPROPRIATIONS	\$	<u><u>180,000</u></u>

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

LIABILITY FUND

ESTIMATED REVENUES

Premiums	\$	499,176
Interest		<u>75,000</u>

TOTAL ESTIMATED REVENUES	\$	<u><u>574,176</u></u>
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APPROPRIATIONS

Liability Ins. Costs	\$	<u>574,176</u>
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TOTAL APPROPRIATIONS	\$	<u><u>574,176</u></u>
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GASOLINE TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

State Gasoline Tax	\$	1,580,000
Interest		6,000

STATE COST SHARING REVENUE

Engineer's & Assistant Engineer's Salary reimbursement		167,639
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MISCELLANEOUS

Other		<u>210,000</u>
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TOTAL ESTIMATED REVENUES	\$	<u>1,963,639</u>
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Budgetary Fund Balance

TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE		<u><u>2,289,810</u></u>
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TRANSFERS

From Public Highway & Traffic Fund		400,000
From Public Building/Roads/Bridges		<u>12,500,000</u>

TOTAL TRANSFERS		<u><u>12,900,000</u></u>
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TOTAL ESTIMATED REVENUES AND TRANSFERS	\$	<u><u>15,189,810</u></u>
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**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

**APPROPRIATIONS
HIGHWAYS & ROADS**

Construction	\$	5,220,072
District I		2,120,197
District II		2,091,124
District III		2,456,813
County Engineer's Office		1,756,683
County Shop		967,050
Bridge Maintenance		577,871
Environmental Cleanup		-
TOTAL APPROPRIATIONS	\$	<u>15,189,810</u>
TOTAL APPROPRIATIONS & BUDGETARY FUND BALANCE	\$	<u><u>15,189,810</u></u>

PUBLIC BUILDING/ROADS/BRIDGES FUND

ESTIMATED REVENUES

TAXES

Ad Valorem Tax	\$	9,700,000
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MISCELLANEOUS

Interest		<u>75,000</u>
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TOTAL ESTIMATED REVENUES	\$	<u>9,775,000</u>
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Budgetary Fund Balance		<u>2,725,000</u>
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TOTAL ESTIMATED REVENUES AND BUDGETARY FUND BALANCE	\$	<u><u>12,500,000</u></u>
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APPROPRIATIONS	\$	-
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TRANSFERS

To Gasoline Tax Fund		<u>12,500,000</u>
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TOTAL TRANSFERS		<u>12,500,000</u>
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TOTAL APPROPRIATIONS & TRANSFERS	\$	<u><u>12,500,000</u></u>
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PUBLIC HIGHWAY & TRAFFIC FUND

ESTIMATED REVENUES

License & Permits	\$	68,000
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State Shared Revenue		292,000
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Charges for Services		40,000
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Interest		<u>3,500</u>
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TOTAL ESTIMATED REVENUES	\$	<u>403,500</u>
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TOTAL ESTIMATED REVENUES	\$	<u><u>403,500</u></u>
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**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

TRANSFERS

Transfer to Gasoline Tax Fund	\$	400,000
Budgetary Fund Balance		<u>3,500</u>
TOTAL TRANSFERS AND BUDGETARY FUND BALANCE	\$	<u><u>403,500</u></u>

CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUES

State Shared Revenue	\$	915,000
Interest		2,000
TOTAL ESTIMATED REVENUES	\$	<u><u>917,000</u></u>

APPROPRIATIONS

Debt Service	\$	900,000
Construction expense		17,000
TOTAL APPROPRIATIONS	\$	<u><u>917,000</u></u>

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	\$	<u><u>2,029,000</u></u>

MISCELLANEOUS

Interest	\$	<u>40,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>2,069,000</u></u>

APPROPRIATIONS

Restriping & Resigning		115,001
Resurfacing		1,953,999
TOTAL APPROPRIATIONS	\$	<u><u>2,069,000</u></u>

SEVERED MATERIAL TAX FUND

ESTIMATED REVENUES

STATE SHARED REVENUE

Interest Income	\$	190,000
		50,000
TOTAL ESTIMATED REVENUES	\$	<u><u>240,000</u></u>

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

APPROPRIATIONS

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

APPRAISAL FUND

ESTIMATED REVENUES

COST SHARING

State of Alabama	\$	487,872
Montgomery County		609,940
Board of Education		1,885,732
Local Cities		954,089
TOTAL ESTIMATED REVENUES	\$	3,937,634

APPROPRIATIONS

General Government	\$	3,937,634
TOTAL APPROPRIATIONS	\$	3,937,634

COMMUNITY CORRECTIONS FUND

ESTIMATED REVENUES

Alabama Department of Corrections	\$	420,000
Drug Court		20,000
Client Fees		45,000
Interest		500
TOTAL ESTIMATED REVENUES	\$	485,500

TRANSFERS

Transfer From General Fund		931,169
TOTAL ESTIMATED REVENUES	\$	1,416,669

APPROPRIATIONS

Public Safety	\$	1,416,669
TOTAL APPROPRIATIONS	\$	1,416,669

GRANT FUND

ESTIMATED REVENUES

Federal and State Grants	\$	2,615,383
TOTAL ESTIMATED REVENUES	\$	2,615,383

APPROPRIATIONS

Grant Appropriations	\$	2,615,383
TOTAL APPROPRIATIONS	\$	2,615,383

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

COUNTY REBUILD ALABAMA FUND

ESTIMATED REVENUES

State Shared Revenue	\$	3,200,000
Interest		<u>100,000</u>
TOTAL ESTIMATED REVENUES	\$	<u>3,300,000</u>
Budgetary Fund Balance		<u>200,000</u>
TOTAL ESTIMATED REVENUES & BUDGETARY FUND BALANCE	\$	<u><u>3,500,000</u></u>

APPROPRIATIONS

Road Construction	\$	<u>3,500,000</u>
TOTAL APPROPRIATIONS	\$	<u><u>3,500,000</u></u>

FEDERAL AID EXCHANGE FUND

ESTIMATED REVENUES

State Shared Revenue	\$	400,000
Interest		<u>20,000</u>
TOTAL ESTIMATED REVENUES	\$	<u>420,000</u>
Budgetary Fund Balance		<u>1,080,000</u>
TOTAL ESTIMATED REVENUES	\$	<u><u>1,500,000</u></u>

APPROPRIATIONS

Road Construction	\$	1,500,000
BUDGETARY FUND BALANCE		<u>-</u>
TOTAL APPROPRIATIONS AND BUDGETARY FUND BALANCE	\$	<u><u>1,500,000</u></u>

GENERAL OBLIGATION WARRANTS 2015/2017 DEBT SERVICE FUND

TRANSFERS

Transfer from General Fund	\$	<u>2,923,575</u>
TOTAL TRANSFERS	\$	<u><u>2,923,575</u></u>

APPROPRIATIONS

Principal	\$	2,690,000
Interest		<u>233,575</u>
TOTAL APPROPRIATIONS	\$	<u><u>2,923,575</u></u>

**MONTGOMERY COUNTY COMMISSION
2026-2027 BUDGET**

GENERAL OBLIGATION WARRANTS 2021A&B DEBT SERVICE FUND

REVENUE AND TRANSFERS

Transfer from General Fund	\$	<u>6,176,849</u>
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TOTAL REVENUE AND TRANSFERS

\$	<u><u>6,176,849</u></u>
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APPROPRIATIONS

Principal	\$	5,730,000
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Interest		<u>446,849</u>
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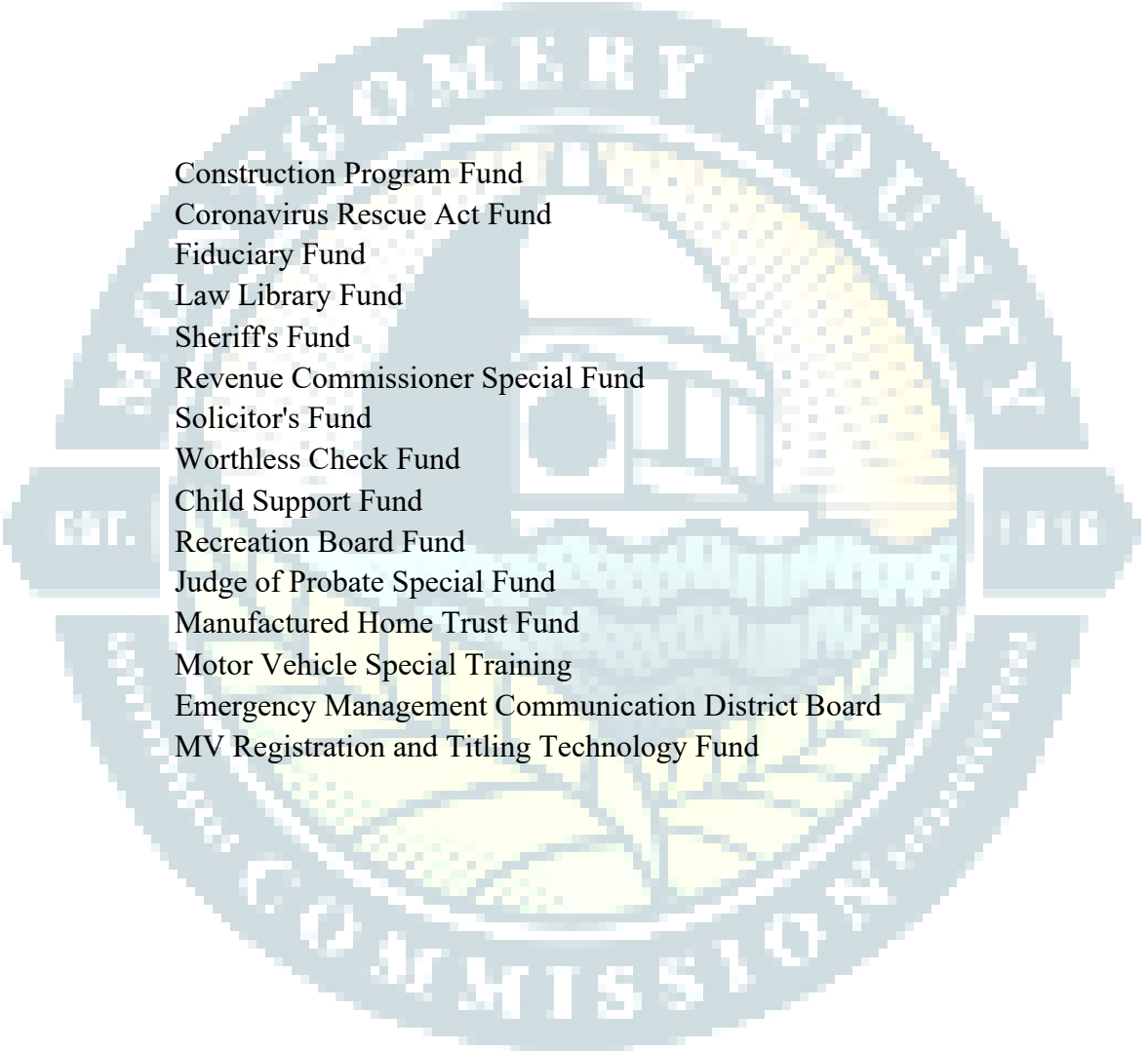
TOTAL APPROPRIATIONS

\$	<u><u>6,176,849</u></u>
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MONTGOMERY COUNTY COMMISSION

FY 2026-2027 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