
MORGAN COUNTY COMMISSION MEETING

The Morgan County Commission of Morgan County, Alabama, convened in a scheduled meeting on Tuesday, December 12, 2023, at 9:00 a.m. in the Conference Room of the Commission in the Morgan County Commission Office, Morgan County Courthouse, Decatur, Alabama. The following members were present: Chairman Ray Long; Commissioners Jeff Clark, Randy Vest, Don Stisher, and Greg Abercrombie. Also present: Greg Bodley, County Engineer; Julie Reeves, Chief Administrative Officer; Mike Wetzel, Communications Director; Laura Vest, Business Services Coordinator. Absent: David Langston, County Attorney; Jessica Smith, Deputy Chief Administrative Officer. Mrs. Reeves and Mrs. Vest acted as clerks of the Meeting. Mr. Vest offered the prayer and Pledge of Allegiance. Mrs. Reeves called roll and stated that a quorum was present. The Chairman declared the Meeting open for the transaction of business.

VISITORS

Heather McIngvale, Morgan County Sheriff's Office
Erica Smith, Decatur Daily
Zach Starnes, Harris, Caddell, & Shanks, PC
Tom Camp, Morgan County Maintenance
George Hill, Morgan County IT
Jonathan Warner, Morgan County EMA

AGENDA

The Agenda for the meeting of Tuesday, December 12, 2023, had been presented to the Commission for review.

After due consideration, it is therefore ordered by the Commission on motion of Mr. Don Stisher, seconded by Mr. Greg Abercrombie, and unanimously carried that there being no further additions or corrections to the above listed agenda; it is hereby approved.

MINUTES

The Minutes of the meeting held on Tuesday, November 28, 2023, had been presented via email to the Commission for review.

After due consideration, it is therefore ordered by the Commission on motion of Mr. Randy Vest, seconded by Mr. Jeff Clark, and unanimously carried that there being no further additions or corrections to the above referenced Minutes; they are hereby approved.

OLD BUSINESS: None

NEW BUSINESS:

REVIEW AND APPROVE MORGAN COUNTY FINANCIAL STATEMENTS FOR THE PERIOD OF OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023.

Mr. Jeff Clark, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 24-100

BE IT RESOLVED by the Morgan County Commission of Morgan County, Alabama, that the Commission does hereby review and approve Morgan County Financial Statements for the period of October 1, 2022 through September 30, 2023, this the 12th day of December 2023.

FINANCIAL REPORT FOR MORGAN COUNTY, ALABAMA							
FOR THE PERIOD ENDING SEPTEMBER 30, 2023							
(Unaudited)							
	Governmental				Proprietary	Fiduciary	Totals
	Fund Types				Fund Type	Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	
REVENUES							
Taxes	\$ 19,188,861.97	\$ 9,429,806.64	\$	\$	\$	\$	\$ 28,618,668.61
Licenses and Permits	214,651.00						214,651.00
Intergovernmental	4,381,263.54	9,707,669.92			7,816.95	30,661.36	14,127,411.77
Charges for Services	7,395,158.88	1,457,239.43			3,734,762.05	62,481.37	12,649,641.73
Miscellaneous	636,732.20	1,095,839.37	2,304.18		114,175.08	414.18	1,849,465.01
Total Revenues	31,816,667.59	21,690,555.36	2,304.18	-	3,856,754.08	93,556.91	57,459,838.12
EXPENDITURES							
General Government	8,497,665.39	1,688,213.04				65,254.77	10,251,133.20
Public Safety	17,643,949.39	1,751,061.97					19,395,011.36
Highways and Roads		11,183,566.32					11,183,566.32
Sanitation		204,967.73			3,775,647.97		3,980,615.70
Health	400,453.35						400,453.35
Welfare	57,768.16	416,313.30					474,081.46
Culture and Recreation	97,000.00	1,604,921.46					1,701,921.46
Education	55,000.00						55,000.00
Capital Outlay	364,515.51	2,137,665.05		1,381,601.44			3,883,782.00
Debt Service:							
Principal		56,064.01	1,840,000.00				1,896,064.01
Interest and Fiscal Charges	464.49	2,324.70	653,315.00				656,104.19
Other Debt Service			4,000.00				4,000.00
Intergovernmental						2,959.83	2,959.83
Total Expenditures	27,116,816.29	19,045,097.58	2,497,315.00	1,381,601.44	3,775,647.97	68,214.60	53,884,692.88
Excess of Revenues Over/Under Expenditures	4,699,851.30	2,645,457.78	(2,495,010.82)	(1,381,601.44)	81,106.11	25,342.31	3,575,145.24
OTHER FINANCING SOURCES/USES							
Operating Transfers In	567,407.30	5,422,245.12	2,472,377.25				8,462,029.67
Operating Transfers Out	(3,435,104.62)	(4,985,483.75)				(41,441.30)	(8,462,029.67)
Proceeds from Issuance of LT Debt	73,938.00						73,938.00
Proceeds from Sale of Fixed Assets	11,150.01	14,785.69			206,050.00		231,985.70
Total Other Financing Sources/Uses	(2,782,609.31)	451,547.06	2,472,377.25	-	206,050.00	(41,441.30)	305,923.70
Excess of Revenues and Other Sources							
Over/(Under) Expenditures and Other Uses	1,917,241.99	3,097,004.84	(22,633.57)	(1,381,601.44)	287,156.11	(16,098.99)	3,881,068.94
Fund Balance at Beginning of Year	8,016,919.98	17,195,347.12	350,506.12	4,095,335.72	5,104,932.65	252,488.49	35,015,530.08
Prior Period Adjustments	(1,188.39)	(4,460.19)			(683,546.61)		(689,195.19)
Adjusted Fund Balance	8,015,731.59	17,190,886.93	350,506.12	4,095,335.72	4,421,386.04	252,488.49	34,326,334.89
Fund Balance at End of Year	\$ 9,932,973.58	\$ 20,287,891.77	\$ 327,872.55	\$ 2,713,734.28	\$ 4,708,542.15	\$ 236,389.50	\$ 38,207,403.83

MORGAN COUNTY COMMISSION							
OUTSTANDING INDEBTEDNESS							
Fiscal Year Ended	General		General		General		Total Principal and Interest Requirements To Maturity
	Obligation Warrants		Obligation Warrants		Obligation Warrants		
	Series 2013B		Series 2015		Series 2019		
	Principal	Interest	Principal	Interest	Principal	Interest	
September 30,							
2024	\$ 415,000.00	\$ 13,487.50	\$ -	\$ 109,302.50	\$ 440,000.00	\$ 169,000.00	
2025	-	-	115,000.00	109,302.50	455,000.00	151,400.00	
2026			120,000.00	106,715.00	480,000.00	128,650.00	
2027			115,000.00	104,015.00	505,000.00	104,650.00	
2028			115,000.00	101,140.00	530,000.00	79,400.00	
2029			410,000.00	98,265.00	265,000.00	58,200.00	
2030			2,185,000.00	87,400.00	280,000.00	47,600.00	
2031			-	-	290,000.00	36,400.00	
2032					305,000.00	24,800.00	
2033					315,000.00	12,600.00	
Totals	\$ 415,000.00	\$ 13,487.50	\$ 3,060,000.00	\$ 716,140.00	\$ 3,865,000.00	\$ 812,700.00	
Fiscal Year Ended	General		Loans Payable				Total Principal and Interest Requirements To Maturity
	Obligation Warrants						
	Series 2020						
	Principal	Interest	Principal	Interest	Principal	Interest	
September 30,							
2024	\$ 1,020,000.00	\$ 308,150.00	\$ 58,841.11	\$ 4,939.25	\$ 1,933,841.11	\$ 604,879.25	\$ 2,538,720.36
2025	1,400,000.00	277,550.00	24,267.76	2,627.91	1,994,267.76	540,880.41	2,535,148.17
2026	1,435,000.00	244,550.00	32,362.96	1,256.62	2,067,362.96	481,171.62	2,548,534.58
2027	1,500,000.00	187,150.00			2,120,000.00	395,815.00	2,515,815.00
2028	1,555,000.00	127,150.00			2,200,000.00	307,690.00	2,507,690.00
2029	1,610,000.00	80,500.00			2,285,000.00	236,965.00	2,521,965.00
2030	-	-			2,465,000.00	135,000.00	2,600,000.00
2031					290,000.00	36,400.00	326,400.00
2032					305,000.00	24,800.00	329,800.00
2033					315,000.00	12,600.00	327,600.00
Totals	\$ 8,520,000.00	\$ 1,225,050.00	\$ 115,471.83	\$ 8,823.78	\$ 15,975,471.83	\$ 2,776,201.28	\$ 18,751,673.11