

Montgomery County Board of Education  
Montgomery, Alabama

RFP No. 1-522: Municipal Advisory Services—Finance Department  
Summarized Responses to Compliant RFP Questions  
May 23, 2022

To All Potential Respondents:

The Montgomery County Board of Education (MCBOE) received inquiries pursuant to the advertisement of RFP No. 1-522: Municipal Advisory Services—Finance Department . The following list summarizes all the compliant questions that were received by the deadline. MCBOE's response to each compliant question are enumerated below:

1. Does the Board have projected collection amount for the new district school ad valorem tax approved by voters on November 3, 2020?

MCBOE Response: The Board is projecting approximately \$33.00 million annually from the ad valorem tax vote held in November 2020.

2. When is the first collection and last collection of the tax?

MCBOE Response: The voters of Montgomery County approved for the collection of the ad valorem tax, beginning October 1, 2023. The tax is levied for 27 years, which is the max under Alabama law.

3. Could the Board share its Supplemental II report showing its other sources of local revenue?

MCBOE Response: See Attachment - Exhibit A.

4. Has the Board issued any long-term debt since its last audit (9/30/2020)?

MCBOE Response: The Board has not issued any new long-term debt since its last audit; however, we refinanced our bus loan for a lower rate. We did not increase the years. Moreover, the FY 2021 audit has been completed. The Examiners will be releasing the FY 2021 Audit very soon.

5. Does the Board have a detailed principal and interest/payment schedule that it can share for the following debt?

- 2009-D #1
- 2009-D #2

- 2010 PSCA debt
- 2012 PSCA debt
- 2014 PSCA debt
- 2014 Capital Outlay debt
- Any additional PSCA loans, privately placed debt for buses or other equipment since the last audit for FY 2020.

MCBOE Response: Please See the attached Long-term Debt Schedule as of FY 2021 – Exhibit C. The MCBOE has not incurred any additional Long-term or Short-term Debt.

6. Will the Acknowledgement form [attached] to the RFP as Appendix A and a cover letter count towards the 20-page limit?

MCBOE Response: Appendix A will not count towards the 20-page limit. However, the cover letter will count towards the 20-page limit.

7. Is there a time by which the RFP is due on May 30, 2022?

MCBOE Response: “Yes”, although the ‘time’ was not specified in the RFP; the Due Date and Time (deadline) for submission of a Response to the RFP is hereby declared to be as follows: **May 30, 2022 by 4:30 p.m. Central Time.**

Please note the above summary of compliant questions are literally represented as submitted.

Sincerely,



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## SUPPLEMENTAL REPORT II

**A. LOCAL FUNDS EQUIVALENT TO 10 MILLS**

Act 95-314, Section 16-13-231 of Code of Alabama requires that local support for schools must be funded at an amount equivalent to 10 mills of ad valorem tax. In order to review the condition of local funding, the following outline should be used.

Data from 2020-2021 General Purpose Financial Statement must be used in completing this section.

1. Amount of Regular District Ad Valorem Tax (code 6210)	\$ <u>10,634,950.00</u>
2. Number of Mills of Regular District Ad Valorem Tax	<u>3.83</u>
3. Value of 1 Mill (Divide Item 1 by item 2)	\$ <u>2,776,749.35</u>
4. Value of 10 Mills (Item 3 times 10)	\$ <u>27,767,493.47</u>
5. Local Effort	
a. Total County Tax Revenues (codes 6010-6190)	\$ <u>42,862,508.91</u>
b. Total District Tax Revenues (codes 6210-6390)	\$ <u>18,686,115.79</u>
c. Other Local Government Effort (codes 6510-6590)	\$ <u>522,230.50</u>
d. Total Local Governmental Effort (must be equal to or greater than Item 4)	\$ <u>62,070,855.20</u>



**SUPPLEMENTAL REPORT II**

**B. SCHEDULE OF LOCAL GOVERNMENTAL TAX REVENUE SOURCES FY 2021**

Instructions: Complete the millage and rates for all revenue sources applicable to you system.

Revenue Code	TYPE OF AD VALOREM TAX AUTHORIZATION	Mills/Rate	Total Dollars	Pledged Dollars*
	<b>Countywide Taxes</b>			
	<b>Regular Countywide School Tax</b>			
6010	Regular Ad Valorem Under Section 269			
6012	Reappraisal Ad Valorem Under Amendment 373			
6015	Regular Ad Valorem Under Amendment 3, Section 1	3.50%	12,267,275.63	12,267,275.63
6020	Regular Ad Valorem Under Amendment 202			
6021	County Regular Ad Valorem Under CA 202			
	<b>Special Countywide School Tax</b>			
6030	Special Ad Valorem Authorized prior to 1901			
6031	Special Ad Valorem Authorized prior to 1901			
6032	Special Ad Valorem Under Amendment _____			
6033	Special Ad Valorem Under Amendment _____			
6034	Special Ad Valorem Under Amendment _____			
6035	Special Ad Valorem Under Amendment _____			
6036	Special Ad Valorem Under Amendment _____			
6038	Special Ad Valorem Under Amendment _____			
6040	Special Ad Valorem Under Amendment _____			
6041	Special Ad Valorem Under Amendment _____			
6042	Special Ad Valorem Under Amendment _____			
6043	Special Ad Valorem Under Amendment _____			
	<b>General County Tax Earmarked for Schools</b>			
6050	County General Ad Valorem Authorized prior to 1901			
6051	County General Ad Valorem Authorized prior to 1901			
6052	County General Ad Valorem Under Section 215			
6053	County General Ad Valorem Under Amendment _____			
6054	County General Ad Valorem Under Amendment 208			
6060	County General Ad Valorem Under Amendment 425/555			
6070	Other General County Ad Valorem Tax _____			
6072	Other General County Ad Valorem Tax _____			
6074	Other General County Ad Valorem Tax _____			
6076	Other General County Ad Valorem Tax _____			
6090	Other County Ad Valorem Taxes			
6095	Business Privilege Tax		644,531.22	
6110	County Sales Tax	1%	28,466,589.18	18,262,748.93
6120	County Sales & Use Tax Motor Vehicle & Boats			
6130	County Gasoline Tax	.01 per gallon	1,484,112.88	
6140	County Alcohol Beverage Tax			
6160	County Tobacco Tax			
6170	County Mineral Lease Docum. Tax			
6180	County Severance Tax			
6190	Other County Tax			
	<b>TOTAL COUNTY TAX REVENUES</b>		<b>42,862,508.91</b>	<b>30,530,024.56</b>

## SUPPLEMENTAL REPORT II

## B. SCHEDULE OF LOCAL GOVERNMENTAL TAX REVENUE SOURCES FY 2021

Instructions: Complete the millage and rates for all revenue sources applicable to you system.

Revenue Code	TYPE OF AD VALOREM TAX AUTHORIZATION	Mills/Rate	Total Dollars	Pledged Dollars*
	<b>School District Taxes</b>			
	<b>Regular School District Tax</b>			
6210	District Regular Ad Valorem Under Amendment 3, Section 2	3.5%	8,624,950.00	8,624,950.00
6211	District Regular Ad Valorem Act 1997-217			
6215	District Regular Reappraisal Ad Valorem Under Amendment 373			
6220	District Regular Ad Valorem Under Amendment 382			
6225	District Ad Valorem Under Amendment 778 (10 Mill CA)	6.5%	2,010,000.00	2,010,000.00
6226	District Ad Valorem Under Amendment 778	3.5%	8,000,000.00	8,000,000.00
	<b>Special School District Tax</b>			
6230	District Special Ad Valorem Under Amendment _____			
6235	District Special Ad Valorem Under Amendment _____			
6245	District Special Ad Valorem Under Amendment _____			
6250	District Special Ad Valorem Under Amendment _____			
	<b>General Municipal Tax Earmarked for Schools</b>			
6260	Municipal General Ad Valorem Authorized Prior to 1901			
6265	Municipal General Ad Valorem Under Section 216			
6267	Municipal General Ad Valorem Under Amendment 8			
6270	Municipal General Ad Valorem Under Amendment 56			
6280	Municipal General Ad Valorem Under Amendment _____			
6282	Municipal General Ad Valorem Under Amendment _____			
6284	Municipal General Ad Valorem Under Amendment _____			
6286	Municipal General Ad Valorem Under Amendment _____			
6290	Other District Ad Valorem Taxes			
6310	District Sales Tax			
6330	District Gasoline Tax			
6340	District Alcohol Beverage Tax			
6350	Amusement Tax			
6360	District Tobacco Tax			
6370	Helping Schools Vehicle Tags		44,510.29	44,510.29
6380	Manufactured Homes - Registration Fee		6,655.50	
6390	Other District Tax			
	<b>TOTAL DISTRICT TAX REVENUES</b>		<b>18,686,115.79</b>	<b>18,679,460.29</b>
6510	County Commission Appropriations		245,927.50	245,927.50
6520	City Council Appropriations		276,303.00	276,303.00
6530	Pari-mutual Betting			
6540	TVA in Lieu of Taxes			
6550	Revenue in Lieu of Taxes			
6590	Other Local Government Taxes			
	<b>TOTAL OTHER LOCAL GOVERNMENT TAX REVENUES</b>		<b>522,230.50</b>	<b>522,230.50</b>

\* Pledged revenues include funds earmarked through a vote of the local school board for debt service, capital expenditures, or transportation. Additionally, pledged revenues include any local revenues restricted, earmarked, or committed by statutory provision, constitutional provision, or board covenant that are pledged or imposed by formal action of the local board of education or other authorizing body of government. Do not include the local revenues designated as the Foundation Program

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