

City of Madison, Alabama
Annual Operating Budget

FY 2016

ELECTED OFFICIALS

TROY TRULOCK

Mayor

COUNCIL MEMBERS

TIM HOLCOMBE

District # 1

President Pro Tem

STEVE SMITH

District # 2

Chair – Finance Committee

D.J. KLEIN

District # 3

MIKE POTTER

District # 4

TOMMY OVERCASH

District # 5

Council President

GERALD CLARK

District # 6

RONICA ONDOCSIN

District # 7

Chair – Human Resources Committee

DEPARTMENT HEADS

LARRY MUNCEY
Police Chief

KENT SMITH
Acting Director of Public Works

MELANIE WILLIARD
City Clerk / Treasurer

KORY ALFRED
Director of Parks and Recreation

RALPH COBB
Fire Chief

AMY STURDIVANT
Director of Planning / Economic Development

RICK HONEA
Municipal Court Clerk

ROGER BELLOMY
Director of Finance / Purchasing

TERRI TOWRY
Director of Human Resources

CAMERON GROUNDS
Director of Revenue

GARY CHYNOWETH
Director of Engineering

JASON COLEE
Director of Information Technology

KELLY BUTLER
City Attorney

JIMMY MORGAN
Director of Building

City of Madison, Alabama Organizational Chart

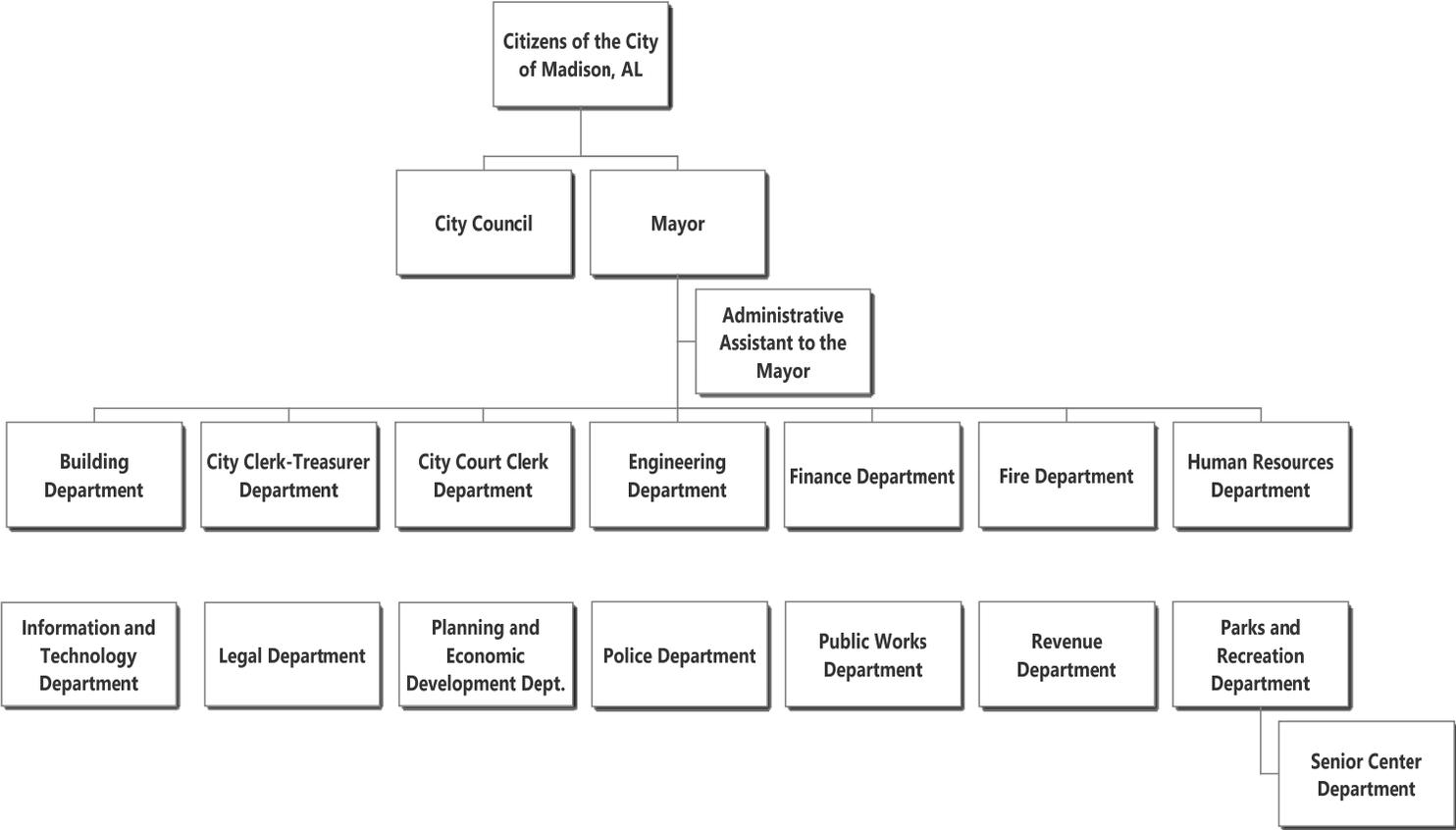


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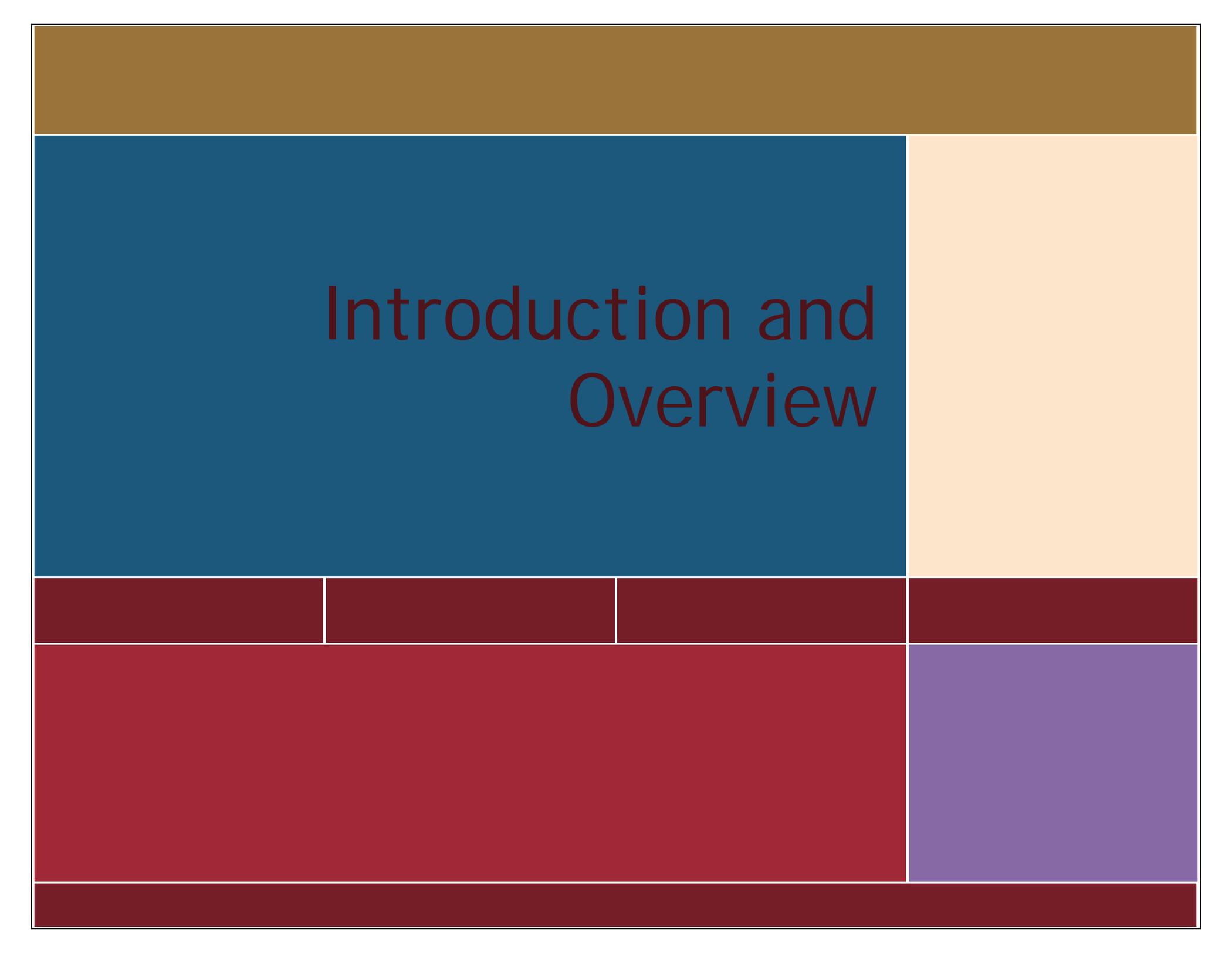
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T H E E N D



Introduction and Overview

BUDGET PROCESS

- I. DEFINITION AND AUTHORITY – The budget is a financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated goals and objectives. The City of Madison’s fiscal year begins on October 1, and ends on September 30. All annual appropriations of funds in the current budget lapse at the end of the fiscal year. Funds must be re-appropriated for the next fiscal year.

In accordance with Section 11-43-57, Code of Alabama, 1975, which state that all cities under the mayor-council form of government, the council shall appropriate the sums necessary for the expenditures of the city departments and for the interest on municipal indebtedness, and that the council shall not appropriate an amount in excess of its annual legally-authorized revenue. The legal level of budgetary authority is the departmental level.

- II. BUDGET PREPARATION – The budget preparation is coordinated through the Mayor’s Office and the Finance Department. Each department receives a budget package.

Department heads are responsible for preparing and submitting their appropriations requests according the budget schedule. The department head is ultimately responsible for his/her budget.

The Revenue Department prepares revenue estimates based on historical data and other available data. The objective of the City is to estimate revenues as accurately as possible to allow for use of all available funding.

The Mayor holds meetings with each department head to review each of their line item budgets and discuss any changes. The Finance Department consolidates all changes into a proposed budget report. The Mayor completes a final review of the proposed budget and submits the proposed budget to the City Council Finance Committee in accordance with City Code Section 16-196. The Finance Committee reviews the document and provides recommendations. The Finance Committee holds meetings with the Finance Department and department heads to discuss any changes which have been made or need to be made.

The Finance Committee makes recommended changes to the proposed budget and the Finance Department incorporates the suggested changes into the proposed budget document. After the review by the Finance Committee, the document is submitted to the full Council.

After submission to the full body of Council, the Council, if desired, may hold public hearings (work sessions). The work sessions, if held, are advertised and open to the public.

- III. PUBLIC ACCESS – The proposed budget document is filed with the City Clerk-Treasurer’s office when submitted to the City Council and shall be open for public inspection by interested parties.
- IV. ADOPTION – After all scheduled work sessions, if any, have been concluded, the proposed budget is presented to the City Council at a regular council meeting for consideration of adoption.
- V. BUDGET AMENDMENT – The budget is a financial plan that requires continuous monitoring and occasional revisions to reflect the change in operational developments. In order to accommodate the changing needs for services and programs, the legislative body is required to make amendments to the budget.

There are generally two types of budget amendments. The first type of amendment is one which may cause a net change in the overall budget or may change the overall total for a department budget. This type of amendment may result from an increase or decrease to a revenue source, an expenditure request or a change to the funding of a capital project. This amendment is known as a Supplement Budget Appropriation. Budget amendments of this nature are legislative and require the approval of the City Council.

The second type of budget amendment is an Administrative Budget Amendment. Administrative budget adjustments generally occur at the department level. This type of amendment does not cause any net change in the overall function of the budget. The effect of an administrative adjust is the redistribution of appropriated funds within a department’s budget to different line-items, resulting in “no” increase or decrease in the department’s total budget amount. The exceptions are administrative budget adjustments in excess of \$1,000, adjustment that effect personnel services accounts or adjustments that effect capital outlay. These adjustments require the approval of the City Council Finance Committee.

- VI. BUDGET HIGHLIGHTS – Some of the major highlights of the FY 2016 budget are listed below.
 - One(1) step performance increase (for all employees who qualify)
 - One and one-half percent (1½ %) Cost-of-Living Adjustment (COLA)
 - No reduction in force

- No reduction in services to citizens
- Four (4) new positions:
 - Information Technology – Network Administrator
 - Planning & Economic Development – Senior Planner
 - Police – School Resource Officer
 - Engineering – Office Clerk
- \$600,000 budgeted to maintain infrastructure (neighborhood streets)
- \$325,000 budgeted for general repairs to streets
- \$425,000 budgeted to pay utilities for traffic signals and street lights
- \$310,000 budgeted to pay for maintenance of road right-of-ways
- \$715,000 budgeted for capital outlay
 - Three (3) new police patrol cars and outfitted
 - Two (2) public works 2016 Crew Cab trucks with beds
 - Single Axle Dump Truck
 - MARS Van & Lift
 - Tennis courts at Dublin Park – resurfacing
 - HVAC – Dublin Park
 - Weather Warning Sirens
- Library Funding - \$721,000 to maintain and upgrade services
- Funding future growth plan studies
 - Western Growth Plan
 - Mid-Town Growth Plan
 - Downtown Phase III
- Fund “Branding” study for City

FISCAL POLICY

I. INTRODUCTION

A. Purpose Statement

The City of Madison is responsible to its citizens to account for public funds, to manage municipal finances wisely and to plan for the adequate funding of services desired by the citizens.

The overriding goal of the Fiscal Policy is to enable the City to achieve a long-term stability and a positive financial status. The City's fiscal management goals include integrity, prudent stewardship, planning, accountability and full disclosure.

The purpose of the Fiscal Policy is to provide guidelines for the Director of Finance and the City Clerk-Treasurer, were applicable, in planning and directing the City's day-to-day financial affairs and in developing recommendations to the Mayor and City Council. The policy addresses accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management and expenditure controls and debt management.

B. Annual Review of Policy

The Director of Finance, City Clerk-Treasurer and the City of Madison Finance Committee will review this policy at least annually and present significant changes to the City Council for approval.

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

A. Accounting – The Finance Department is responsible for establishing the chart of accounts and for properly recording financial transactions.

B. Accounting for Grants – The Finance Department will administratively manage all grants awarded to and accepted by the City. The financial staff will maintain current knowledge of all federal and state grant requirements. The financial staff will maintain, update and monitor schedules of expenditures throughout the year to ensure compliance with the Single Audit requirements.

- C. Accounts Receivable – This asset account reflects amounts owed to the City from citizens, companies or other governmental entities.
- D. External Auditing – Outside independent accounts (auditors) will audit the City on an annual basis. The auditors must be a Certified Public Account (CPA) firm of regional reputation and must demonstrate that they have the breadth and depth of staff to conduct the City’s audit in accordance with generally accepted auditing standards and contractual requirements. The auditors will complete the audit of the City’s fiscal year end and present the report to the City no later than the fifteenth (15th) day of the sixth (6th) month following the close of the fiscal year.

The auditors are accountable to the Mayor and can communicate with either City staff or the Mayor if the auditors consider such communication is necessary to fulfill their legal and professional responsibilities.

- E. External Financial Reporting – The City (with assistance from the auditors) will prepare a Comprehensive Annual financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP). The auditors will present the CAFR to the Mayor and Finance Committee within thirty (30) days after issuance of said report.
- F. The Finance Department will prepare internal financial reports sufficient for management to plan, monitor and control the City’s financial affairs.

III. INTERNAL CONTROLS

- A. Objective – Provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition. At all times the City of Madison shall maintain an environment conducive to good internal controls.
- B. Written Procedures – The Director of Finance is responsible for developing Citywide written guidelines on accounting and other financing matters for approval by the Finance Committee. The City Clerk-Treasurer is responsible for developing Citywide written guidelines on cash handling and other related matters for approval by the Finance Committee. The Finance Director and City Clerk will assist Department Heads in developing these guidelines into detailed written procedures to fit each department’s specific requirements.

- C. Department Head's Responsibility – Each Department Head is responsible for ensuring that good internal controls are followed through his/her department, that all Finance and City Clerk guidelines on accounting and internal controls are implemented and that all independent auditors' internal control recommendations are addressed.

IV. OPERATING BUDGET

- A. Preparation – The City's operating budget is the City's annual financial plan. The operating budget contains all governmental funds (General Fund, Special Revenue Funds and Debt Service Funds). The Finance Department prepares the budget under the directions of the Mayor, with the cooperation of all City departments. The Mayor submits the proposed budget to the City Council Finance Committee. The City Council Finance Committee makes any necessary changes and transmits the document to the City Council.
- B. Balanced Budget – The operating budget will balance with current revenues, exclusive of beginning resources, greater than or equal to current expenditures. If the operating budget cannot be balanced with current revenues, the budget may be balanced with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than fifteen percent (15%) of estimated revenues for the fiscal year. *Code of Madison – Section 16-201(b)*.
- C. Adoption Process – The Mayor will present the budget to the City Council Finance Committee by August 1, after which the Finance Committee will hold meetings with the individual department heads and discuss the proposed budget requests. After review by the Finance Committee, if desired, the Council will hold public hearings to discuss the proposed budget. The budget is then placed on the Council Agenda for vote by the Council, no later than the second meeting in September.
- D. Amendment Process – Department heads can adjust specific line items within their respective departments, as long as the adjustments do not affect the total appropriations allocated to the department, the capital outlay line item, or any of the personnel related cost line-items. The City Council Finance Committee must approve adjustments that exceed a \$1,000, per adjustment. The full City Council must approve amendments that require transfers between departments and expenditures requests which change the total overall appropriations made to a department.

V. REVENUE MANAGEMENT

- A. Simplicity – The City will strive to keep the revenue system simple, resulting in decreased compliance and collection costs for the taxpayer or service recipient.
- B. Certainty – An understanding of the revenue sources increase the reliability of the revenue system. The City will try to understand its revenue sources, and enact consistent collection policies so the revenue base will materialize according to budget and plans.
- C. Equity – The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms of subsidization between entities, funds, services and citizens.
- D. Administration – The costs of administering a revenue source should be reasonable in relation to the revenues produced.
- E. Revenue Adequacy – The City will require a balance in the revenue system. The revenue base will be fair and neutral regarding cost of services, willingness to pay and the ability to pay.
- F. Cost / Benefit Abatement – The city will use due caution in the analysis of any tax or fee incentives that are used to encourage development.
- G. Diversification and Stability – In order to protect the government from revenue loss due to fluctuations in the economy and weather variations, a diversified revenue system will be maintained with stable income sources.
- H. Nonrecurring Revenues – The City will not use one-time revenues for day-to-day (ongoing) operations. The City will use nonrecurring revenues only for nonrecurring expenditures. The City will try to avoid using nonrecurring revenues to balance the budget.
- I. Property Tax Revenues – Property taxes are levied on October 1, for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1, and delinquent after December 31, in each year (with the exception of motor vehicles, which have varying due dates). If real property taxes are not paid by June 15, following the

due date, a tax sale is required. Property taxes are collected by Madison County Tax Collector and remitted to the City, net of a collection fee ranging from one percent (1%) to five percent (5%).

- J. Exemptions – Tax exemptions granted only in accordance with the law and if the estimated economic return is projected to exceed the loss.
- K. User-Based Fees – For services associated with a fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide an adequate coverage of costs and services.
- L. Property Tax Distribution – The current ad valorem tax rate applicable to real and taxable personal property in the City is 13 mills. Of that amount, one-half mill (0.50 mill) is dedicated for public library purposes and the 5.5 mills must be utilized first for payment of outstanding bonded debt of the City. It is the practice of the City to apply all of the 5.5 mills revenue toward the debt service on the bonded debt. Any 5.5 mill tax remaining, along with the 7 mill tax, will be applied toward the operations of the General Fund.
- M. Franchise Agreement – The City will monitor the status of existing financial agreements and take necessary actions to negotiate new agreements that will best service the citizens of Madison.
- N. Interest Income – Interest earned from investment of available monies, whether in a pool or not, the City will distribute the funds in accordance with the equity balance of the fund from which the money is invested
- O. Revenue Monitoring – The City will regularly compare revenue actual received to the budgeted revenues and investigate variances. The appropriated budget reports will contain the summarization this of this process.

VI. EXPENDITURE CONTROL

- A. Level of Control – In the General Fund, the departmental level is the level of budgetary control for expenditures. In all other funds, The City will maintain budgetary control at the fund level (through the Director of Finance). Budget adjustments between funds require the approval the City Council. Budget amendments at lower levels of control made in accordance with the applicable administrative procedures through the Finance Department.
- B. Central Control – Departments will not expend salary and capital budgetary savings without the authorization of the City Council Finance Committee and / or City Council.
- C. Purchasing – All purchases shall be made in accordance with the City’s purchasing policies. Purchases and contracts of \$15,000 or more will conform to the formal bidding process. The City Council must approve contracts awarded on purchases and contracts of \$15,000 and more.
- D. Prompt Payment – The City will make every effort to pay all invoices within thirty (3) days of receipt. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonable delayed in order to maximize the City’s investment cash, when such delay does not violate the agreed payment terms or result in a late charge or penalty.
- E. Equipment Financing – Financing of equipment may occur when the individual unit price is \$50,000 or more and the useful life is at least five (5) years.

VII. ASSET MANAGEMENT

- A. Investment – The City will conduct its investment practices in accordance with the Investment Policies approved by the City Council. *Code of Madison – Section 16-134 – through – Section 16-149.*
- B. Cash Management – The City will manage cash flow to maximize the cash available to invest.

- C. Fixed Assets and Inventory – Fixed assets and inventory are to be reasonably safeguarded, properly accounted for and prudently insured.

VIII. FINANCIAL CONDITIONS AND RESERVES

- A. No Operating Deficits – The City will pay current expenditures with current revenues. The City will use reserves only for emergencies or nonrecurring expenditures.
- B. Operating Reserves – The balance of operating reserves of the General Fund shall never fall to fifteen percent (15%) of the estimated revenues. *Code of Madison – Section 16-201(b)*.
- C. Risk Management – The City will aggressively pursue every opportunity to provide for the public and City employees' safety and to manage its risks. The City will investigate all reasonable options to finance losses.
- D. Compensated Absences – A portion of the reserves in the General Fund will pay for accrued vacation leave. Where reasonably possible, the City will pay for accrued vacation leave by allowing a vacated position to remain open for several weeks.
- E. Equipment Replacement – The City will maintain an Equipment Replacement Fund (Fund # 12) to replace major equipment.

IX. DEBT MANAGEMENT

- A. Long-Term Debt – The City will not use long-term debt for operating purposes. All projects funded by general obligation bonds shall have a life equal to the life of the bonds from which the proceeds were derived.
- B. Rating – The City will make full disclosure of operations to the bond rating agencies. The City staff with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies.

- C. Federal Requirements – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements as necessary.
- D. Debt Service Reserves – The Debt Service Funds should not have reserves or balances in excess of the amount required by the paying agent.
- E. Debt Burden – The debt burden should be within the norm of comparable cities.
- F. Debt Structuring – The City will issue bonds with an average life of twenty-five (25) years or less, if possible, in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.
- G. Competitive vs. Negotiated Bidding – The City will analyze on a per issue and market basis the desire to utilize competitively bid versus negotiated sale of bonds.
- H. Bidding Parameters – The City will construct the notice of sale to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
 - Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
 - Use of bond insurance
 - Deep discount bonds
 - Call provisions
- I. Bond Issuance Advisory Fees and Costs – The City will be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants as well as the kinds of services and fee structures available from independent financial advisors, investment banking firms and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of bonds.

X. STAFFING AND TRAINING

- A. Adequate Staffing – Staffing levels will be adequate for the fiscal functions of the City to function effectively. Departments will use overtime only to address temporary or seasonal demands that require excessive hours. The City will explore workload-shedding alternatives and technology upgrades before adding staff.
- B. Training – The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be accountable for communicating, teaching and sharing with other staff members all information and training materials acquired from seminars, conferences and related education efforts.
- C. Support – The City will support efforts and involvements, which result in meeting standards and receiving recognition for the City’s fiscal policies, practices, products or personnel.

BUDGET SUMMARY

- I. Government Functions – The City administers its services through the General Fund, Special Revenue Funds and Debt Service Funds. These funds account for the budgeted revenues and expenditures. The funds provide the greatest opportunity for discretionary decision-making by the Mayor and City Council, which becomes the primary focus of the City’s budgetary decision-making.
- II. Financial and Budgetary Controls – Financial and budgetary controls derived from the City’s accounting system are based on a fund structure. Funds are independent fiscal and account entities containing a self-balancing set of accounts segregated for carrying out basic functions in accordance with special regulations, restrictions or limitations. The funds may be further broken down internally into departments or other purposes for better budgetary control and performance monitoring.

The City uses the same system of accounts and funds for budgeting, financial control and reporting. These funds are summarized into the standard fund types in accordance with the standards set forth by the Governmental Accounting Standards Board (GASB).

In addition to being the basis for the accounting system, the funds provide the legal budgetary control for all expenditures. The City Council approves appropriations for all budgeted funds. The department heads are responsible to the Mayor for monitoring individual budgets. The City of Madison maintains tight budgetary controls. The City’s level of budgetary control is at the departmental level.

- III. Fund Accounting – The City organizes its accounts by funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that is comprised of assets, liabilities, fund equity, revenues and expenditure accounts. The City of Madison’s resources are allocated to and accounted for in the individual funds depending on their purpose and control. The individual funds are summarized by fund type in the financial statements. The following are the fund type used by the City of Madison:
 - General Fund – The General Fund is the main “operating” fund of the City of Madison. The General Fund is used, except when another fund is required, to account for all of the City’s financial resources and transactions.

- Special Revenue Funds – Special Revenue Funds are used to account for proceeds related to specific revenue sources that are legally restricted to expenditures for specified purposes as required by law or administrative regulation.
- Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for, and the payment of long-term debt (principal, interest expense and related costs).

General Fund

GENERAL FUND

The **General Fund** is the “main” operating fund of the City. This fund accounts for the resources used to finance the majority of the services provided by the City. Some of the services provided by the City are listed as follows:

- Police Services
- Fire Protection & Prevention
- Street and Infrastructure repair and maintenance
- Building Inspections
- Trash Services
- Recreational Activities
- General Services

I. **BALANCED BUDGET POLICY** – It is the City’s policy that the budget of the General Fund be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures. If the budget of the General Fund cannot be balanced with current revenues, exclusive of beginning resources, the budget “may” be balanced with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than fifteen percent (15%) of estimated revenues [*Madison Code Section 16-201(b)*].

II. **REVENUES AND OTHER SOURCES** – The revenues of the General Fund are classified into the following five (5) categories:

- Taxes
- Licenses and Permits
- Fines
- Intergovernmental
- Other Revenues

Other sources are not revenues to the General Fund, but are resources transferred from other funds to support expenditures charged in the General Fund.

The budgeted revenues are expected to increase by \$381,194 over the FY 2015 budgeted revenues and the “other sources” are expected to decrease by \$1,170,490 in relation to the FY 2015 budget for “other sources.”

A brief explanation of the largest revenue sources by category are described below:

- Taxes – The largest sources of taxes is “sales taxes.” The sales tax rate for the City is nine percent (9%), of which the State receives four percent (4%), the county receives one and one-half percent (1½%), the General Fund of the City receives two percent (2%), the City’s Debt Service Fund receives one-half percent (½%), the Madison City Schools receive one-half percent (½%) and the remaining one-half percent (½%) is split three ways between the City’s Capital Replacement Fund, the City’s Infrastructure Repair Fund and the City’s Debt Service Fund.

The two cents sales tax for general purposes is reported in the General Fund. Sales tax is the largest revenue source in the General Fund. For FY 2016, sales tax is estimated to generate \$10,865,000, which is an increase of \$275,000 over FY 2015 budgeted amount. Sales taxes represent 35.54% of total revenues and other financing sources.

- Licenses and Permits – The largest revenue source found in licenses and permits is Privilege Licenses. Privilege License fees are charged and collected by the City from all businesses within the corporate limits of the City. Privilege Licenses are the largest revenue source in the “Licenses and Permits” category. An estimated \$2,715,000 is budgeted to be collected in FY 2016. This represents 8.88% of total revenues and other financing sources.
- Intergovernmental Revenues – Property taxes represent the largest revenue source in the intergovernmental category. Property taxes are levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached to the property. The taxes are due and payable October 1, and delinquent after December 31 of each year (with the exception of motor vehicles, which have varying due dates). If real property taxes are not paid by June 15 following the due date, a tax sale is required. Property taxes are collected by Madison County Tax Collector and remitted to the City net of a collection fee ranging from 1 to 5 percent. Property tax revenues are estimated to be \$4,715,000 for FY 2016, or 15.43% of total revenues and other financing sources.
- Other Revenues – Trash Collection Fees are the largest source of other revenues. An estimated \$950,000 will be collected in FY 2016, representing 3.11% of total revenues and other financing sources.

- Other Financing Sources – Other sources are not revenues to the General Fund, but resources transferred from other funds to support expenditures incurred in the General Fund. A total of \$3,649,945 is expected to be transferred from the General Obligation Debt Collection Fund, TVA Tax Fund, Court Corrections Fund and the Madison City Schools to help fund expenditures in the General Fund.

III. EXPENDITURES AND OTHER FINANCING USES – The activities and services provided by the General Fund are anticipated to generate \$29,992,702 in expenditures and other financing uses. This amount does not include the purchase of capital outlay items, which are fund by the Capital Replacement Fund. The amount does include a \$400,000 transfer to the library to maintain and improve library services. Also include in the amount is \$6,961 which is the City’s matching portion to a domestic violence grant received from the Alabama Department of Economic and Community Affairs.

General Fund expenditures and other financing uses for FY 2016 are charged against each department in six (6) categories:

- 1) First Responders (37.45% of budgeted expenditures)
 - ❖ Police Department
 - ❖ Fire & Rescue Department

- 2) Internal Functions (35.94% of budgeted expenditures)
 - ❖ General Services
 - ❖ Human Resource Department
 - ❖ Municipal Court Department
 - ❖ Information Technology Department
 - ❖ Finance / Purchasing Department
 - ❖ City Clerk / Treasurer Department
 - ❖ Legal Department
 - ❖ Revenue Department

- 3) Services to Citizens (17.46% of budgeted expenditures)
 - ❖ Public Works Department
 - ❖ Parks & Recreation Department
 - ❖ Senior Center – *a division of Parks & Recreation Department*

- 4) External Services (6.54% of budgeted expenditures)
 - ❖ Building Department
 - ❖ Engineering Department
 - ❖ Planning / Economic Development Department

- 5) Elected Officials (1.25% of budgeted expenditures)
 - ❖ Mayor’s Office
 - ❖ City Council

- 6) Transfer Out (1.36% of budgeted expenditures)

IV. FUND BALANCE – The fund balance of the General Fund is anticipated to be \$7,678,360 at September 30, 2016. This projected fund balance is expected to be 28.52% of total budgeted revenues. This exceeds the fiscal policy of the City which requires the fund balance to be greater than 15% of total budgeted revenues [*Madison Code Section 16-201(b)*].

**GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 *Initial* Budget**

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
REVENUES				
Taxes	\$ 18,313,270	\$ 18,316,285	\$ 18,850,883	\$ 19,441,831
Licenses and Permits	4,442,125	4,279,480	4,351,292	4,441,300
Intergovernmental	193,519	124,587	20,000	6,300
Charges for Services	1,343,470	1,321,385	1,296,900	1,454,405
Fines	1,126,602	1,119,404	1,000,000	950,000
Investment Earnings	50,200	47,316	49,050	46,585
Contributions and Donations	110,220	71,295	443,400	27,000
Other Revenues	538,130	622,317	530,135	555,433
Total Revenues	26,117,536	25,902,069	26,541,660	26,922,854
OTHER SOURCES				
Other Sources	3,074,804	3,864,831	4,820,435	3,649,945
Total Other Sources	3,074,804	3,864,831	4,820,435	3,649,945
TOTAL REVENUES AND OTHER SOURCES	29,192,340	29,766,900	31,362,095	30,572,799
EXPENDITURES				
010 - General Services	2,975,786	2,901,506	2,833,491	2,723,701
020 - Police Department	6,383,807	6,216,951	6,669,971	6,505,761
030 - Public Works Department	3,525,443	3,832,326	2,764,812	2,548,903
040 - City Clerk Department	823,256	771,550	371,406	427,906
050 - Parks & Recreation Department	2,544,416	2,415,754	2,369,855	2,405,649
060 - Fire & Rescue Department	5,057,549	4,938,200	5,592,257	4,726,434
070 - Planning / Economic Development Department	410,510	370,427	478,630	530,794
080 - Court Clerk Department	1,358,844	1,334,609	1,383,322	1,226,210

**GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 *Initial* Budget**

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
090 - City Council	225,749	201,794	358,996	178,840
100 - Finance Department	699,868	588,524	667,573	580,052
120 - Human Resources Department	3,962,773	3,210,634	4,082,940	4,497,284
130 - Mayor's Office	296,986	257,390	201,430	198,953
140 - Revenue Department	448,283	438,555	292,450	296,088
150 - Engineering Department	847,081	730,876	655,668	530,845
160 - Senior Center Division	276,715	232,325	262,163	281,133
180 - Information Technology Department	440,335	389,867	480,258	614,417
190 - Legal Department	253,136	257,506	358,566	414,123
200 - Building Services Department	786,271	721,649	804,770	898,648
Total Expenditures	31,316,808	29,810,443	30,628,558	29,585,741
OTHER USES				
Transfers Out - <i>to Library: \$400,000 & to Domestic Violence: \$6,961</i>	550,400	650,288	625,317	406,961
Total Other Uses	550,400	650,288	625,317	406,961
TOTAL EXPENDITURES AND OTHER USES	31,867,208	30,460,731	31,253,875	29,992,702
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,674,868)	(693,831)	108,220	580,097
FUND BALANCE - BEGINNING OCT 1	5,316,238	6,291,166	6,990,043	7,098,263
ASSIGNED - (15% of total revenues - by Ordinance)	3,917,630	3,885,310	3,981,249	4,038,428

**GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 *Initial* Budget**

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
UNASSIGNED	(1,276,260)	1,712,025	3,117,014	3,639,932
FUND BALANCE - SEPTEMBER 30	\$ 2,641,370	\$ 5,597,335	\$ 7,098,263	\$ 7,678,360

Fund Balance % of Change from Prior Year	-50%	-11%	2%	8%
<i>Fund Balance % of Estimated Revenues</i>	10.11%	21.61%	26.74%	28.52%
Fund Balance % of Expenditures	8%	19%	23%	26%

City of Madison, Alabama
2016 Budget Analysis by Departments
General Fund

Total Budgeted Revenue **\$ 30,572,799**

Department (Ranking Highest to Lowest)	Budgeted Expenditure	% of Revenue	% of Expenditures
Police Department	6,505,761	21.28%	21.69%
Fire Department	4,726,434	15.46%	15.76%
Human Resources Department	4,497,284	14.71%	14.99%
General Services	2,723,701	8.91%	9.08%
Public Works Department	2,548,903	8.34%	8.50%
Parks and Recreation Department	2,405,649	7.87%	8.02%
Municipal Court Department	1,226,210	4.01%	4.09%
Building Department	898,648	2.94%	3.00%
Information Technology Department	614,417	2.01%	2.05%
Finance Department	580,052	1.90%	1.93%
Engineering Department	530,845	1.74%	1.77%
Planning and Economic Development Department	530,794	1.74%	1.77%
City Clerk-Treasurer Department	427,906	1.40%	1.43%
Legal Department	414,123	1.35%	1.38%
Revenue Department	296,088	0.96%	0.99%
Senior Center (A division of Parks and Recreation Dept.)	281,133	0.92%	0.94%
Mayor's Office	198,953	0.65%	0.65%
City Council	178,840	0.58%	0.60%
Transfers OUT	406,961	1.33%	1.36%
Unbudgeted Revenue	580,097	1.90%	N/A
Total	\$30,572,799	100.00%	100.00%

Total Expenditures (Excluding Unbudgeted Revenue) **\$ 29,992,702**

City of Madison, Alabama
2016 Budget Analysis by Departments
General Fund

Total Budgeted Revenue \$ 30,572,799

Category	Budgeted Expenditure	% of Revenue	% of Expenditures
First Responders	11,232,195	36.74%	37.45%
Internal Functions	10,779,781	35.26%	35.94%
Services	5,235,685	17.13%	17.46%
External Services	1,960,287	6.41%	6.54%
Elected Officials	377,793	1.24%	1.25%
Transfers OUT	406,961	1.32%	1.36%
Unbudgeted Revenue	580,097	1.90%	N/A
Total	<u><u>\$ 30,572,799</u></u>	100.00%	100.00%

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2016 *Initial Budget***

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
TAXES					
Sales Tax	5000-00	\$ 10,285,000	\$ 10,191,956	\$ 10,600,000	\$ 10,875,000
Sales Tax Refund	5000-50	(20,000)	(8,957)	(10,000)	(10,000)
Beer Tax	5010-00	514,952	475,988	514,952	500,000
Property Taxes	5030-10	3,920,000	3,904,259	3,950,000	4,000,000
Property Taxes - Limestone County	5030-20	428,000	448,807	480,000	500,000
Auto Tax - Madison County	5050-10	200,000	189,811	200,000	190,000
Auto Tax - Limestone County	5050-20	15,200	15,458	16,000	25,000
Excise Tax	5060-00	51,716	77,272	51,716	51,716
Tobacco Tax	5070-00	5,800	5,551	5,000	4,500
ABC Tax	5090-00	71,000	58,749	65,000	70,000
Table Wine	5130-00	38,400	38,852	41,600	44,000
Payment in Lieu of Property Taxes	5200-00	1,473	1,473	1,473	1,473
Liquor	6130-00	314,000	312,749	345,000	375,000
Rental	6140-00	370,000	365,254	370,000	385,000
Lodging - 5%	6150-00	650,000	706,472	690,000	730,000
Lodging - 1% + \$1	6150-10	320,000	348,410	330,000	355,000
Lodging - 1% - passed in 2015 - Recreation	6150-20	-	-	-	146,000
Cigarette	6160-00	134,500	128,700	130,000	130,000
Franchise Tax - Madison Utilities	6260-00	344,284	329,683	344,284	344,284
Franchise Tax - Athens Utilities	6260-10	123,945	155,000	144,858	144,858
Franchise Fee - Knology	6260-20	520,000	518,067	520,000	530,000
BellSouth Telecommunications	6260-30	25,000	52,731	61,000	50,000
SHA Taxes	6440-00	-	-	-	-
TOTAL - TAXES		18,313,270	18,316,285	18,850,883	19,441,831
LICENSES AND PERMITS					
Business License	5040-00	2,650,000	2,592,054	2,685,000	2,735,000

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2016 *Initial Budget***

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Business Licenses - Refund	5040-50	(20,000)	(19,022)	(20,000)	(20,000)
Building Permits	5100-00	1,525,000	1,409,351	1,415,000	1,450,000
Home Occupation Permits	5101-10	-	-	-	-
Mechanical Permits	5101-15	62,000	88,608	72,000	72,000
Gas Permits	5101-20	32,000	31,080	27,000	30,000
Sign Permits	5101-25	5,000	6,900	5,000	5,000
Re-Inspection Permits	5101-30	14,000	8,070	2,000	3,000
Grading Permits	5101-35	100	300	100	100
Trade Permits - Miscellaneous	5190-00	25	143	192	200
Trade Permits - Plumbing	5190-15	68,000	64,394	65,000	66,000
Trade Permits - Electric	5190-20	106,000	97,602	100,000	100,000
Permit - Burn	5251-00	-	-	-	-
TOTAL - LICENSES AND PERMITS		4,442,125	4,279,480	4,351,292	4,441,300
INTERGOVERNMENTAL					
Grant Revenue - all previous grants	6400-00	-	-	-	-
Grant Revenue - HIDTA Overtime	6400-01	9,700	1,047	-	-
Grant Revenue - Northeast Alabama Traffic Officer Overtime	6400-02	8,110	1,542	-	-
Grant Revenue - Bulletproof Vest	6400-10	6,300	5,305	-	6,300
Grant Revenue - Fire Grant #3 FIL HSV Madison Cty	6400-22		15,853	6,000	-
Grant Revenue - Fire - Grant # 02FIL - US Homeland Security	6400-21	4,274	4,274	-	-
Grant Revenue - Fire - Grant # 01MAL - US Homeland Security	6400-50	18,743	18,743	-	-
Grant Revenue - Fire - MOU - US Homeland Security	6400-40	18,572	-	-	-
Grant Revenue - Fire - Grant # EMW-2013-FO-03373	6400-41	25,000	-	14,000	-
Grant Revenue - FIRE DEPARTMENT	6400-XX	-	24,999	-	-
Grant Revenue - Parks & Recreation - <i>MARS Van</i>	6400-30	50,000			
FEMA Reimbursement	6430-00	52,820	52,824	-	-
Deployment - State of Alabama	6430-10	-	-	-	-

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2016 *Initial Budget***

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
TOTAL - INTERGOVERNMENTAL		193,519	124,587	20,000	6,300
CHARGES FOR SERVICES					
Labor Receipts - Cemetery	5110-00	30,000	29,025	30,000	36,000
Cemetery Lot - Sales	5120-00	26,000	61,200	30,000	45,000
Trash Collection Revenues	5140-00	950,000	914,322	925,000	950,000
Animal Impoundment Revenue	5160-00	1,300	380	200	200
Animal License Revenue	5170-00	27,000	28,026	25,000	21,000
Alarm Fee Revenue	5177-00	2,700	1,490	3,500	2,500
Subdivision Plat Fee Revenue	5370-00	30,000	33,100	30,000	35,000
Rezoning Fee	5400-00	10,000	18,550	15,000	20,000
Rezoning Fee - Advertising	5400-10	350	2,100	1,200	1,400
Rezoning Fee - Vacation of Easement	5400-20	500	600	500	500
Game Room Fees Revenue	6010-04	-	100	-	-
Kid's Camp Fee Revenue	6010-05	80,000	73,677	80,000	80,000
Daily Admissions Revenue	6010-10	57,000	50,767	52,000	52,000
Recreation Center Rent Revenue	6010-17	36,000	28,405	28,000	28,000
Recreation Miscellaneous Fee Revenue	6010-20	700	578	500	300
Membership Fee Revenue - Dublin Park	6015-00	27,000	24,505	23,000	25,000
Youth Basketball Revenue	6020-05	-	-	-	102,655
Special Events - Sport Revenue	6020-15	1,900	1,000	1,000	-
Tennis Lessons Revenue	6020-24	1,120	1,234	1,000	1,000
Swim Lessons Revenue	6020-33	14,000	11,936	12,000	10,000
Swimming Daily Fee Revenue	6020-39	7,000	5,847	7,000	10,000
Pool Parties Revenue	6020-40	1,500	1,668	1,500	1,500
Water Aerobics	6020-41	-	-	-	-
Court Seminar Revenue	6020-44	3,400	2,850	2,500	2,550
MARS Revenue	6020-51	11,000	12,000	12,000	13,000

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2016 *Initial* Budget**

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	<i>2016</i> Council Adopted
Recreation Tournament Fee Revenue	6080-00	25,000	18,025	16,000	16,800
TOTAL - CHARGES FOR SERVICES		1,343,470	1,321,385	1,296,900	1,454,405
FINES					
Fines	5020-00	1,126,602	1,119,404	1,000,000	950,000
TOTAL - FINES		1,126,602	1,119,404	1,000,000	950,000
INVESTMENT EARNINGS					
Interest Income - General Fund	6030-10	5,000	6,081	5,800	6,200
Interest Income	6030-20	200	364	250	385
Penalties and Interest Sales Tax	6030-30	45,000	40,871	43,000	40,000
TOTAL - INVESTMENT EARNINGS		50,200	47,316	49,050	46,585
CONTRIBUTIONS AND DONATIONS					
Police Department Donations Revenue	6000-00	20,000	12,685	332,000	12,000
Recreation Donations Revenue	6001-00	80,000	22,897	88,400	10,000
Donations	6005-00	10,220	35,713	23,000	5,000
Restricted Donations - Recreation	6006-00	-	-	-	-
TOTAL - CONTRIBUTIONS AND DONATIONS		110,220	71,295	443,400	27,000
OTHER REVENUES					
Miscellaneous Revenue	5600-00	54,000	74,716	45,000	13,000
Miscellaneous - Workers Compensation	5600-02	-	16,580	-	-
Miscellaneous - Police	5600-20	24,000	27,365	25,000	25,000
Cash Over/Under	5630-00	-	(218)	5	-
North Alabama Gas District Revenue	5640-00	356,130	406,409	356,130	419,433
Insurance Deductible Revenue	5650-00	-	-	-	-
Property Rental Revenue	6600-00	104,000	97,465	104,000	98,000

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2016 *Initial Budget***

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
TOTAL - OTHER REVENUES		538,130	622,317	530,135	555,433
TOTAL REVENUES (<i>Not Including Other Financing Sources</i>)		26,117,536	25,902,069	26,541,660	26,922,854
OTHER FINANCING SOURCES					
Transfer In	3910-00	-	605,073	-	-
Transfer In - <i>from Fund # 74 - Corrections Fund (Corrections Account)</i>	3910-00	267,130	267,130	250,000	245,000
Transfer In - <i>from Fund # 74 - Corrections Fund (E.T.C. Account)</i>	3910-00	8,580	8,580	7,000	5,000
Transfer In - <i>from Fund # 71 - G.O. Debt Collection Fund</i>	3910-00	2,250,000	2,250,000	2,900,000	3,000,000
Transfer In - <i>from component unit (School System)</i>	3910-10	334,142	337,700	341,485	371,945
Transfer In - <i>from Fund # 71 - G.O. Debt Collection Fund - to cover two (2) fire engines - from 1/2 cent reserve monies collected in FY 2014.</i>	3910-00	-	-	550,000	-
Transfer In - <i>from Fund # 71 - G.O. Debt Collection Fund - to cover pay-off of four (4) monthly installment notes payable (fire - public works - finance) - from 1/2 reserve monies collected in FY 2014</i>	3910-00			694,670	-
Transfer In - <i>from TVA Tax Fund</i>	3910-22	26,652	45,562	27,280	28,000
Sales of Fixed Assets - <i>Dollar amount estimated.</i>	5360-00	188,300	96,213	50,000	-
Proceeds - Capital Lease - <i>Must be total of all "new" capital leases proposed in budget - FIRE is proposing new lease - COLUMN with no 1/2 cent Taxes - this is moved to transfers in section of other financing sources</i>	8000-00		254,573	-	-
TOTAL - OTHER FINANCING SOURCES		3,074,804	3,864,831	4,820,435	3,649,945
TOTAL - REVENUES AND OTHER FINANCING SOURCES		\$ 29,192,340	\$ 29,766,900	\$ 31,362,095	\$ 30,572,799

**GENERAL FUND
EXPENDITURES AND OTHER USES
FY 2016 *Initial Budget***

Department	2014 Amended Budget	2014 Audited Amounts	2015 Initial Budget	<i>2016</i> Council Adopted
General Services				
Personnel	\$ 503,458	\$ 313,816	\$ 425,000	\$ 400,000
Operations	2,137,870	2,253,279	2,308,591	2,323,701
Debt Service	99,888	99,888	99,900	-
Capital	234,570	234,523	-	-
Transfers Out	550,400	550,400	625,317	406,961
TOTAL	3,526,186	3,451,906	3,458,808	3,130,662
Police				
Personnel	5,772,561	5,652,873	5,951,403	6,116,593
Operations	412,493	384,925	398,568	389,168
Debt Service	62,225	49,161	-	-
Capital	136,528	129,992	320,000	-
TOTAL	6,383,807	6,216,951	6,669,971	6,505,761
Public Works				
Personnel	1,690,086	1,625,859	1,716,953	1,812,953
Operations	1,519,123	1,647,023	722,050	735,950
Debt Service	66,631	68,748	325,809	-
Capital	249,603	490,696	-	-
TOTAL	3,525,443	3,832,326	2,764,812	2,548,903
City Clerk				
Personnel	257,174	240,192	254,395	265,406
Operations	566,082	531,358	117,011	162,500
Debt Service	-	-	-	-
Capital	-	-	-	-

**GENERAL FUND
EXPENDITURES AND OTHER USES
FY 2016 *Initial Budget***

Department	2014 Amended Budget	2014 Audited Amounts	2015 Initial Budget	2016 Council Adopted
TOTAL	823,256	771,550	371,406	427,906
Parks & Recreation				
Personnel	1,281,676	1,284,683	1,347,703	1,394,199
Operations	1,055,130	967,563	952,152	1,011,450
Debt Service	-	-	-	-
Capital	207,610	163,508	70,000	-
TOTAL	2,544,416	2,415,754	2,369,855	2,405,649
Fire & Rescue				
Personnel	4,159,120	4,169,533	4,125,129	4,201,554
Operations	635,658	547,816	551,868	524,880
Debt Service	81,569	81,419	293,437	-
Capital	181,202	139,432	621,823	-
TOTAL	5,057,549	4,938,200	5,592,257	4,726,434
Planning & Economic Development Department				
Personnel	348,853	309,686	331,070	395,034
Operations	61,657	60,741	147,560	135,760
Debt Service	-	-	-	-
Capital	-	-	-	-
TOTAL	410,510	370,427	478,630	530,794
Court Clerk				
Personnel	451,915	421,108	465,350	497,022
Operations	906,929	913,501	917,972	729,188
Debt Service	-	-	-	-
Capital	-	-	-	-

**GENERAL FUND
EXPENDITURES AND OTHER USES
FY 2016 *Initial Budget***

Department	2014 Amended Budget	2014 Audited Amounts	2015 Initial Budget	<i>2016</i> Council Adopted
TOTAL	1,358,844	1,334,609	1,383,322	1,226,210
City Council				
Personnel	112,349	108,281	164,696	163,090
Operations	113,400	93,513	194,300	15,750
Debt Service				
Capital	-	-	-	-
TOTAL	225,749	201,794	358,996	178,840
Finance				
Personnel	486,931	398,818	468,763	481,712
Operations	112,407	89,203	123,400	98,340
Debt Service	100,530	100,503	75,410	-
Capital	-	-	-	-
TOTAL	699,868	588,524	667,573	580,052
Human Resources				
Personnel	3,852,220	3,133,307	3,966,356	4,382,375
Operations	110,553	77,327	116,584	114,909
Debt Service	-	-	-	-
Capital	-	-	-	-
TOTAL	3,962,773	3,210,634	4,082,940	4,497,284
Mayor's Office				
Personnel	161,486	161,811	167,430	172,453
Operations	135,500	95,579	34,000	26,500
Debt Service	-	-	-	-
Capital	-	-	-	-

**GENERAL FUND
EXPENDITURES AND OTHER USES
FY 2016 *Initial Budget***

Department	2014 Amended Budget	2014 Audited Amounts	2015 Initial Budget	<i>2016</i> Council Adopted
TOTAL	296,986	257,390	201,430	198,953
Revenue				
Personnel	230,627	231,829	237,550	241,663
Operations	217,656	206,726	54,900	54,425
Debt Service	-	-	-	-
Capital	-	-	-	-
TOTAL	448,283	438,555	292,450	296,088
Engineering				
Personnel	405,741	385,878	437,040	450,150
Operations	317,340	344,998	218,628	80,695
Debt Service	-	-	-	-
Capital	124,000	-	-	-
TOTAL	847,081	730,876	655,668	530,845
Senior Center				
Personnel	164,930	156,260	180,178	185,578
Operations	111,785	76,065	81,985	95,555
Debt Service	-	-	-	-
Capital	-	-	-	-
TOTAL	276,715	232,325	262,163	281,133
Information Technology				
Personnel	218,961	221,823	221,151	288,769
Operations	182,613	125,110	259,107	325,648
Debt Service	38,761	38,760	-	-
Capital	-	4,174	-	-

**GENERAL FUND
EXPENDITURES AND OTHER USES
FY 2016 *Initial* Budget**

Department	2014 Amended Budget	2014 Audited Amounts	2015 Initial Budget	<i>2016</i> Council Adopted
TOTAL	440,335	389,867	480,258	614,417
Legal				
Personnel	189,962	190,703	281,976	332,593
Operations	63,174	65,737	76,590	81,530
Debt Service	-	-	-	-
Capital	-	1,066	-	-
TOTAL	253,136	257,506	358,566	414,123
Building Services				
Personnel	572,906	548,325	613,546	631,348
Operations	189,365	173,324	191,224	267,300
Debt Service	-	-	-	-
Capital	24,000	-	-	-
TOTAL	786,271	721,649	804,770	898,648
TOTAL	\$ 31,867,208	\$ 30,360,843	\$ 31,253,875	\$ 29,992,702

GENERAL SERVICES
FY 2016 Initial Budget

Department # 010

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Workers Compensation	10-010-000-2801-00	\$ 503,458	\$ 313,816	\$ 425,000	\$ 400,000
TOTAL - PERSONNEL SERVICES		503,458	313,816	425,000	400,000
OPERATING EXPENDITURES/EXPENSES					
Telephone	10-010-000-2121-00	25,000	18,264	22,450	20,500
Utilities	10-010-000-2131-00	128,870	128,866	137,000	145,000
Miscellaneous	10-010-000-2170-00	10,300	10,296	5,000	2,500
Sanitation - <i>moved from Public Works</i>	10-010-000-2202-00	700,000	868,167	985,000	925,000
Land Rental CAC	10-010-000-2311-00	500	500	500	500
Rental Contracts	10-010-000-2314-00	1,200	654	1,200	750
Gas & Oil	10-010-000-2603-00	498,870	498,866	425,000	325,000
Association Dues - <i>League & TARCOG - from Mayor</i>	10-010-000-2712-00	30,000	26,335	35,000	35,000
Bonds & Insurance - <i>moved from City Clerk</i>	10-010-000-2803-00	3,500	2,500	3,500	3,500
Insurance Deductible	10-010-000-2804-00	27,120	13,975	30,000	30,000
Multi-Peril Policy - <i>moved from City Clerk</i>	10-010-000-2805-00	215,353	207,224	210,288	210,288
Employee Honesty Bond - <i>moved from City Clerk</i>	10-010-000-2806-00	600	600	990	1,000
Insurance Automobile - <i>moved from City Clerk</i>	10-010-000-2810-00	139,345	138,218	145,423	145,423
Insurance Equipment - <i>moved from City Clerk</i>	10-010-000-2811-00	59,000	54,073	64,240	64,240
Contingency	10-010-000-2900-00	23,512	10,041	-	-
Special Projects - <i>moved from Council & Mayor Budgets</i>	10-010-000-2931-00	-	-	-	165,500
Special Projects - <i>Non-Departmental - outside agencies</i>	10-010-000-2931-70	274,700	274,700	243,000	249,500
TOTAL - OPERATING EXPENDITURES/EXPENSES		2,137,870	2,253,279	2,308,591	2,323,701
CAPITAL OUTLAY					
Capital Outlay - Computer Related	10-010-000-2951-03	96,920	96,874	-	-
Capital Outlay - Land	10-010-000-2951-10	-	-	-	-
Capital Outlay - Improvements to Buildings	10-010-000-2951-71	137,650	137,649	-	-
Capital Outlay - Improvement Other than Buildings	10-010-000-2951-80	-	-	-	-
Capital Outlay - Lease Purchase - NOT FOR DEPT USE	10-010-000-2952-00	-	-	-	-
TOTAL - CAPITAL OUTLAY		234,570	234,523	-	-
OTHER FINANCING USES					
Transfers Out	10-010-000-5090-10	550,400	550,400	618,356	-
Transfers Out - <i>To Library</i>	10-010-000-5090-10	-	-	-	400,000
Transfers Out - <i>Domestic Violence - City Matching</i>	10-010-000-5090-30	-	-	6,961	6,961
TOTAL - OTHER FINANCING USES		550,400	550,400	625,317	406,961
DEBT SERVICE					
Interest	10-010-000-1905-00	-	-	-	-
Payment on Debt - <i>Powers Property - Final Payment</i>	10-010-000-8500-00	99,888	99,888	99,900	-
TOTAL - DEBT SERVICE		99,888	99,888	99,900	-
TOTAL - GENERAL SERVICES		\$ 3,526,186	\$ 3,451,906	\$ 3,458,808	\$ 3,130,662

SUMMARY OF FUNDING FOR OUTSIDE AGENCIES
FY 2016 Initial Budget

	2009	2010	2011	2012	2013	2014	2015	2016
	Appropriations							
GENERAL GOVERNMENT								
Huntsville/Madison County Emergency Management	\$ 48,053	\$ 51,599	\$ 46,439	\$ 46,439	\$ 45,000	\$ 45,000	\$ 45,000	\$ 40,000
Total - General Government	48,053	51,599	46,439	46,439	45,000	45,000	45,000	40,000
HEALTH SERVICES								
Madison County Health Department	25,000	19,000	17,100	25,000	25,000	25,000	25,000	20,000
Mental Health Center of Madison County (<i>WellStone Behavioral Health</i>)	25,000	23,750	21,375	21,375	20,000	20,000	20,000	20,000
Total - Health Services	50,000	42,750	38,475	46,375	45,000	45,000	45,000	40,000
EDUCATION								
Madison Arts Council	3,000	3,800	3,420	6,500	6,500	6,500	11,000	10,000
Madison City Schools	50,000	50,000	45,000	45,000	-	-	-	-
Total - Education	53,000	53,800	48,420	51,500	6,500	6,500	11,000	10,000
SOCIAL SERVICES								
Beautification Board	10,000	9,500	8,550	8,550	10,000	10,000	10,000	10,000
Botanical Garden	5,000	4,750	4,275	4,275	5,000	5,000	5,000	15,000
Huntsville/Madison County Convention & Visitors Bureau	16,500	15,675	10,507	15,000	15,000	15,000	15,000	15,000
Huntsville/Madison County Chamber of Commerce	10,000	9,500	8,550	25,000	25,000	25,000	25,000	25,000
Land Trust of Huntsville and North Alabama	20,000	19,000	17,100	10,000	10,000	10,000	15,000	10,000
MARF (Madison Animal Rescue Fund)	-	-	-	-	-	-	-	15,000
Madison Chamber of Commerce	65,000	57,000	51,300	55,000	55,000	55,000	25,000	40,000
Madison Disability Board	-	-	-	1,500	4,500	4,500	4,500	4,500
Madison Development	-	-	-	-	-	-	-	-
Madison Greenway and Trails	2,000	-	-	-	-	-	-	-
National Children's Advocacy Center	10,000	9,500	8,550	8,550	10,000	10,000	10,000	10,000
North Alabama Transportation Foundation (NALTF)	5,000	4,750	4,275	-	-	-	-	-
Riley Center	-	-	-	-	-	8,700	10,000	7,500
Sci-Quest	-	-	-	-	50,000	-	-	-
Volunteer Center of Madison County	5,000	-	-	-	-	-	-	-
US Space and Rocket Center	-	9,500	8,550	8,550	10,000	10,000	10,000	7,500
Veterans Memorial	-	-	-	5,000	5,000	-	-	-
YMCA	100,000	95,000	85,500	50,000	50,000	25,000	12,500	-
Total - Social Services	248,500	234,175	207,157	191,425	249,500	178,200	142,000	159,500
TOTAL SUPPORT TO OUTSIDE AGENCIES	\$ 399,553	\$ 382,324	\$ 340,491	\$ 335,739	\$ 346,000	\$ 274,700	\$ 243,000	\$ 249,500

POLICE DEPARTMENT
FY 2016 Initial Budget

Department # 020

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-020-000-1101-00	\$ 5,151,370	\$ 5,058,561	\$ 5,342,220	\$ 5,461,926
Overtime	10-020-000-1201-00	212,881	212,872	186,255	220,000
Employee Retirement	10-020-000-1301-00	-	(247)	-	-
Payroll Taxes	10-020-000-1304-00	408,310	381,687	422,928	434,667
TOTAL - PERSONNELSERVICES		5,772,561	5,652,873	5,951,403	6,116,593
OPERATING EXPENDITURES/EXPENSES					
Animal Control	10-020-000-1940-00	5,000	4,735	4,500	5,000
Advertising/Publishing	10-020-000-2011-00	1,368	1,270	1,368	1,368
Printing	10-020-000-2021-00	2,701	2,698	3,000	3,000
Postage	10-020-000-2025-00	118	45	100	500
Telephone	10-020-000-2121-00	40,000	38,525	40,000	40,000
Miscellaneous	10-020-000-2170-00	1,000	986	1,500	1,000
Canine	10-020-000-2172-00	9,000	8,920	9,000	9,000
Repairs - City Buildings	10-020-000-2211-00	-	-	-	-
Maintenance Contracts	10-020-000-2214-00	44,300	40,805	40,000	40,000
Repairs - General	10-020-000-2215-00	11,067	11,063	8,000	8,000
Rental Contracts	10-020-000-2314-00	21,458	21,454	25,000	22,500
Office Supplies	10-020-000-2401-00	10,329	10,434	9,400	9,000
Office Furniture	10-020-000-2402-00	-	-	-	2,500
Small Equipment - Not Office	10-020-000-2403-00	2,500	2,043	2,500	2,500
Specialty Supplies	10-020-000-2405-00	63,835	56,021	62,003	42,250
Specialty Supplies - SR TEA	10-020-000-2405-21	-	-	-	-
Specialty Supplies - Traffic	10-020-000-2405-24	-	-	-	-
Specialty Supplies - SRO/CA	10-020-000-2405-25	-	-	-	-
Specialty Supplies - Weapons	10-020-000-2405-26	35,000	34,941	35,000	35,000
Office Equipment	10-020-000-2406-00	-	-	2,597	15,000
Uniforms	10-020-000-2436-00	57,419	57,466	55,400	55,400
Vehicle Maintenance	10-020-000-2601-00	30,004	25,675	24,000	24,000
Training	10-020-000-2701-00	44,664	45,351	43,000	50,000

POLICE DEPARTMENT
FY 2016 Initial Budget

Department # 020

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Auto Mileage	10-020-000-2703-00	-	-	-	500
Publications	10-020-000-2711-00	1,500	1,497	1,500	1,500
Association Dues	10-020-000-2712-00	6,480	6,311	6,800	6,800
Police Professional Liability	10-020-000-2802-00	-	-	-	-
Job Health	10-020-000-2807-00	4,470	4,462	3,100	3,600
Progress/Development	10-020-000-2920-00	280	189	800	750
Special Account	10-020-000-2930-00	-	-	-	-
Special Projects	10-020-000-2931-00	-	-	-	-
Grant Expenditures	10-020-000-2935-02	-	-	-	-
Police Donation Uses - <i> tied to donation bank account balance</i>	10-020-000-7550-02	20,000	10,034	20,000	10,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		412,493	384,925	398,568	389,168
CAPITAL OUTLAY					
Capital Outlay - from State Forfeiture	10-020-000-2951-00	-	-	-	-
Capital Outlay - Vehicles	10-020-000-2951-02	102,028	102,028	-	-
Capital Outlay - Computers	10-020-000-2951-03	10,600	10,538	-	-
Capital Outlay - Other Equipment	10-020-000-2951-05	23,900	16,200	-	-
Capital Outlay - Communication Equipment	10-020-000-2951-07	-	-	-	-
Capital Outlay - Office Equipment	10-020-000-2951-09	-	1,226	-	-
Capital Outlay - Police Donations	10-020-000-2951-95	-	-	320,000	-
Capital Outlay - Lease Purchase	10-020-000-2952-00	-	-	-	-
TOTAL - CAPITAL OUTLAY		136,528	129,992	320,000	-
DEBT SERVICE					
Interest - <i> budget changed to pay-off note payable</i>	10-020-000-1905-00	957	781	-	-
Payment on Debt - <i> budget changed to pay-off note payable</i>	10-020-000-8500-00	61,268	48,380	-	-
TOTAL - DEBT SERVICE		62,225	49,161	-	-
TOTAL - POLICE DEPARTMENT - 020		\$ 6,383,807	\$ 6,216,951	\$ 6,669,971	\$ 6,505,761

POLICE DEPARTMENT (020)
POSITION / TITLE / PERSONNEL COUNT

			FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT	
ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS			
	Chief	1	1
	Major	1	1
	Captain	1	1
	Captain	1	1
	Lieutenant (IA/Community)	1	1
	Administrative Assistant to Department Head	1	1
	Receptionist / Secretary	1	1
	Law Enforcement Technology Coordinator	1	1
	TOTAL	8	8
INVESTIGATIVE DIVISION - FULL-TIME POSITIONS			
	Lieutenant	1	1 Captain
	Sergeant	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1
	Corporal (Investigator)	1	1- Crime Scene Officer
	Corporal (Investigator)	1	1- Crime Scene Officer
	Corporal (Investigator)	1	0
	Receptionist/Secretary	1	1
	TOTAL	14	13

POLICE DEPARTMENT (020)
POSITION / TITLE / PERSONNEL COUNT

		FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT
SPECIAL OPERATIVE DIVISION - FULL-TIME POSITIONS		
	Corporal	1
	Patrol Officer	1
	Patrol Officer	1
	TOTAL	3
PATROL DIVISION - FULL-TIME POSITIONS		
	Lieutenant	1
	Lieutenant	1
	Lieutenant	1
	Sergeant	1
	Corporal	0
	Corporal	0
	Patrol Officer	1

**POLICE DEPARTMENT (020)
POSITION / TITLE / PERSONNEL COUNT**

			FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT	
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	1
	Patrol Officer	1	0
	Receptionist/Secretary	1	1
	TOTAL	63	64
RECORDS SUPPORT DIVISION - FULL-TIME POSITIONS			
	Accounting Assistant III	1	1
	Accounting Assistant III	1	1
	Records Clerk	1	1
	Records Clerk	1	1
	Records Clerk	1	1
	Records Clerk	1	1
	Records Clerk	1	1
	Records Clerk	1	1
	Records Clerk	1	0

POLICE DEPARTMENT (020)
POSITION / TITLE / PERSONNEL COUNT

			FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT	
	TOTAL	9	8
DISPATCH DIVISION - FULL-TIME POSITIONS			
	Communication Manager	1	1
	Communication Supervisor	1	1
	Communication Supervisor	1	1
	Communication Supervisor	1	1
	Dispatcher	1	1
	TOTAL	15	15
ANIMAL CONTROL DIVISION - FULL-TIME POSITIONS			
	Animal Control Officer	1	1
	Animal Control Officer	1	1
	Animal Control Officer		1
	TOTAL	2	3
	REGULAR FULL-TIME	114	114

POLICE DEPARTMENT (020)
POSITION / TITLE / PERSONNEL COUNT

			FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT	
CROSSING GUARD DIVISION - PART-TIME POSITIONS			
	Temp - Head Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	1	1
	Temp - Crossing Guard	0	1
	TOTAL	14	15
	TEMPORARY PART-TIME	14	15
	TOTAL POLICE DEPARTMENT POSITIONS	128	129
	POSITION COUNT:		
	Chief	1	1
	Major	1	1
	Captain	2	3
	Lieutenant	5	4
	Administrative Assistant to Department Head	1	1

POLICE DEPARTMENT (020)
POSITION / TITLE / PERSONNEL COUNT

			FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT	
	Receptionist/Secretary	3	3
	Law Enforcement Technology Coordinator	1	1
	Sergeant	7	7
	Corporal	15	14
	Patrol Officer	52	53
	Accounting Assistant	2	2
	Records Clerk	7	6
	Communication Manager	1	1
	Communication Supervisor	3	3
	Dispatcher	11	11
	Animal Control Officer	2	3
	TOTAL FULL-TIME POSITIONS	114	114
	Temp - Head Crossing Guard	1	1
	Temp - Crossing Guard	13	14
	TOTAL TEMPORARY PART-TIME POSITIONS	14	15
	TOTAL PERSONNEL COUNT FOR 2015 BUDGET	128	
	TOTAL PERSONNEL COUNT FOR 2016 BUDGET		129

PUBLIC WORKS DEPARTMENT
FY 2016 *Initial Budget*

Department # 030

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-030-000-1101-00	\$ 1,523,983	\$ 1,476,165	\$ 1,532,940	\$ 1,620,258
Overtime	10-030-000-1201-00	40,108	39,770	62,000	63,860
Payroll Taxes	10-030-000-1304-00	125,995	109,924	122,013	128,835
TOTAL - PERSONNEL SERVICES		1,690,086	1,625,859	1,716,953	1,812,953
OPERATING EXPENDITURES/EXPENSES					
Cemetery Maintenance	10-030-000-1650-00	32,500	37,013	45,000	35,000
Consultant Services	10-030-000-1917-00	15,000	15,455	12,000	15,000
Sub-Contract Work	10-030-000-1930-00	79,500	75,570	79,000	79,000
Advertising/Publishing	10-030-000-2011-00	1,400	1,048	400	1,400
Printing	10-030-000-2021-00	200	-	1,100	1,000
Telephone	10-030-000-2121-00	15,000	13,907	15,000	15,000
Utilities	10-030-000-2131-00	16,000	17,595	16,000	18,000
Miscellaneous	10-030-000-2170-00	1,000	912	2,300	1,000
Vector Control	10-030-000-2175-00	8,500	3,464	17,300	8,500
Janitorial	10-030-000-2201-00	10,000	9,738	9,000	8,000
Sanitation	10-030-000-2202-00	700,000	868,167	-	-
Repairs - City Buildings	10-030-000-2211-00	17,000	19,152	29,000	29,000
Maintenance Contracts	10-030-000-2214-00	500	175	500	500
Repairs - General	10-030-000-2215-00	3,000	2,948	2,000	2,000
Grounds Maintenance	10-030-000-2216-00	3,000	3,871	500	500
Rental Contracts	10-030-000-2314-00	9,000	6,304	8,500	8,500
Office Supplies	10-030-000-2401-00	5,000	4,191	4,500	4,500
Office Furniture	10-030-000-2402-00	7,000	6,894	5,800	1,000
Small Equipment - Not Office	10-030-000-2403-00	7,000	7,349	4,500	10,500
Small Equipment - Mechanics	10-030-000-2403-01	5,000	5,151	5,000	20,000
Small Tools	10-030-000-2404-00	2,500	3,364	3,000	3,000
Small Tools - Field Crews	10-030-000-2404-01	4,000	3,854	4,000	4,000
Specialty Supplies	10-030-000-2405-00	-	5,260	-	-
Specialty Supplies - Roads	10-030-000-2405-31	14,000	6,872	7,500	15,000

PUBLIC WORKS DEPARTMENT
FY 2016 *Initial Budget*

Department # 030

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Specialty Supplies - Chemicals	10-030-000-2405-32	4,000	10	2,000	2,000
Specialty Supplies - Drainage	10-030-000-2405-33	80,000	90,402	45,000	45,000
Specialty Supplies - Sanitation	10-030-000-2405-34	-	-	-	-
Specialty Supplies - Sidewalk	10-030-000-2405-35	20,000	18,462	20,000	20,000
Specialty Supplies - Signal	10-030-000-2405-37	-	5,000	500	500
Office Equipment	10-030-000-2406-00	1,500	1,666	1,500	1,000
Uniforms	10-030-000-2436-00	31,000	20,107	26,000	26,000
Uniforms - Protective Equipment	10-030-000-2436-01	10,000	9,403	6,000	7,000
Vehicle Maintenance	10-030-000-2601-00	14,000	12,985	9,000	9,000
Vehicle Maintenance - Police	10-030-000-2601-02	80,359	81,970	71,000	66,000
Vehicle Maintenance - Public Works	10-030-000-2601-03	30,000	29,942	25,000	22,500
Vehicle Maintenance - City Clerk	10-030-000-2601-04	500	377	500	500
Vehicle Maintenance - Recreation	10-030-000-2601-05	4,500	4,668	6,000	7,500
Vehicle Maintenance - Fire	10-030-000-2601-06	20,359	8,410	15,000	12,500
Vehicle Maintenance - Planning	10-030-000-2601-07	500	-	500	500
Vehicle Maintenance - Court	10-030-000-2601-08	-	-	-	-
Vehicle Maintenance - Mayor's Office	10-030-000-2601-13	1,000	-	1,000	1,000
Vehicle Maintenance - Engineering	10-030-000-2601-15	2,000	1,655	2,000	1,750
Vehicle Maintenance - Senior Center	10-030-000-2601-16	3,000	2,146	4,000	5,000
Vehicle Maintenance - Information Technology	10-030-000-2601-18	1,000	-	500	500
Vehicle Maintenance - Building	10-030-000-2601-20	2,000	3,504	5,000	3,000
Heavy Equipment Repairs	10-030-000-2608-00	4,500	3,268	4,500	4,500
Heavy Equipment Repairs - Public Works	10-030-000-2608-03	74,105	74,774	50,000	60,000
Heavy Equipment Repairs - Parks & Recreation	10-030-000-2608-05	24,000	23,675	20,000	20,000
Heavy Equipment Repairs - Fire	10-030-000-2608-06	90,500	77,646	90,000	90,000
Heavy Equipment Repairs - Senior Center	10-030-000-2608-16	-	-	-	-
Small Equipment Repairs	10-030-000-2609-00	1,500	1,201	1,000	1,500
Wrecker Expense	10-030-000-2610-00	1,000	65	700	700
Training	10-030-000-2701-00	10,000	5,414	7,000	7,000
Auto Mileage	10-030-000-2703-00	500	165	200	200
Seminars	10-030-000-2704-00	-	-	-	4,000

PUBLIC WORKS DEPARTMENT
FY 2016 *Initial Budget*

Department # 030

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Publications	10-030-000-2711-00	200	-	50	200
Association Dues	10-030-000-2712-00	300	339	500	500
Job Health	10-030-000-2807-00	700	972	700	700
Special Projects	10-030-000-2931-00	50,000	50,543	35,000	35,000
TOTAL - OPEARATING EXPENDITURES/EXPENSES		1,519,123	1,647,023	722,050	735,950
CAPITAL OUTLAY					
Capital Outlay	10-030-000-2951-00	-	-	-	-
Capital Outlay - Heavy Equipment	10-030-000-2951-01	177,321	177,844	-	-
Capital Outlay - Vehicles	10-030-000-2951-02	58,000	58,279	-	-
Capital Outlay - Computers and Related	10-030-000-2951-03	14,282	-	-	-
Capital Outlay - Other Equipment	10-030-000-2951-05	-	-	-	-
Capital Outlay - Communications	10-030-000-2951-10	-	-	-	-
Capital Outlay - Sidewalks	10-030-000-2951-30	-	-	-	-
Capital Outlay - Buildings	10-030-000-2951-70	-	-	-	-
Capital Outlay - Improvements to Buildings	10-030-000-2951-71	-	-	-	-
Capital Outlay - Improvements Other Than Buildings	10-030-000-2951-80	-	-	-	-
Capital Outlay - Lease Purchases - NOT FOR DEPARTMENT	10-030-000-2952-00	-	254,573	-	-
TOTAL - CAPITAL OUTLAY		249,603	490,696	-	-
DEBT SERVICE					
Interest	10-030-000-1905-00	8,842	9,303	873	-
Payment on Debt	10-030-000-8500-00	57,789	59,445	324,936	-
TOTAL - DEBT SERVICE		66,631	68,748	325,809	-
TOTAL - PUBLIC WORKS DEPARTMENT - 030		\$ 3,525,443	\$ 3,832,326	\$ 2,764,812	\$ 2,548,903

PUBLIC WORKS DEPARTMENT (030)
POSITION / TITLE / PERSONNEL COUNT

		FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT
ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS		
	Director	1
	Assistant Director	1
	Accounting/Accounts Payable	1
	Administrative Assistant to Department Head	1
	TOTAL	4
DOT DIVISION		
	DOT Field Crew Chief	1
	DOT Tech II	2
	DOT Tech I	1
	TOTAL	4
CONSTRUCTION DIVISION		
	Crew Chief	1
	Heavy Equipment Operator IV	2
	Heavy Equipment Operator III	3
	Field Operator I	2
	Field Operator II	2
	TOTAL	10
ROW DIVISION		
	Field Crew Chief	1
	Heavy Equipment Operator IV	2
	Field Operator II	1
	TOTAL	4
FLEET MAINTENANCE DIVISION		

PUBLIC WORKS DEPARTMENT (030)
POSITION / TITLE / PERSONNEL COUNT

			FY 2016 BUDGETED PERSONNEL
	TITLE / POSITION	2015 COUNT	
	Assistant Fleet Manager	1	1
	Mechanic I	1	1
	Mechanic II	1	1
	Mechanic III	3	3
	TOTAL	6	6
MAINTENANCE DIVISION			
	Superintendent	1	1
	Field Crew Chief	1	1
	Heavy Equipment Operator IV	4	3
	Heavy Equipment Operator III	6	5
	Field Operator I	6	8
	Field Operator II	1	1
	TOTAL	19	19
TOTAL PERSONNEL COUNT FOR 2015 BUDGET		47	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			47

CITY CLERK DEPARTMENT
FY 2016 *Initial* Budget

Department # 040

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-040-000-1101-00	\$ 236,864	\$ 222,057	\$ 235,202	\$ 243,970
Overtime	10-040-000-1201-00	2,034	1,105	1,115	2,575
Payroll Taxes	10-040-000-1304-00	18,276	17,030	18,078	18,861
TOTAL - PERSONNEL SERVICES		257,174	240,192	254,395	265,406
OPERATING EXPENDITURES/EXPENSES					
Election Expenditures	10-040-000-1914-00	-	-	-	40,000
Sub-Contract Work	10-040-000-1930-00	9,500	9,271	8,000	1,000
Advertising/Publishing	10-040-000-2011-00	42,650	42,636	25,000	25,000
Printing	10-040-000-2021-00	300	-	300	300
Postage	10-040-000-2025-00	20,000	19,918	20,000	30,000
Telephone	10-040-000-2121-00	60	54	900	900
Miscellaneous	10-040-000-2170-00	3,513	3,513	2,625	5,400
Maintenance Contracts	10-040-000-2214-00	-	-	-	-
Rental Contracts	10-040-000-2314-00	13,000	12,106	21,736	25,000
Office Supplies	10-040-000-2401-00	3,010	2,981	3,000	3,000
Office Furniture	10-040-000-2402-00	940	940	-	-
Office Equipment	10-040-000-2406-00	715	710	375	300
Training	10-040-000-2701-00	2,500	2,271	2,500	4,000
Auto Mileage	10-040-000-2703-00	50	-	50	50
Publications	10-040-000-2711-00	2,000	1,319	2,000	2,000
Association Dues	10-040-000-2712-00	426	426	425	450
Credit Card Bank Fees	10-040-000-2714-00	26,490	26,489	30,000	25,000
Bonds & Insurance	10-040-000-2803-00	3,500	2,500	-	-
Insurance Deductible	10-040-000-2804-00	23,130	6,110	-	-
Multi-Peril Policy	10-040-000-2805-00	215,353	207,223	-	-
Employee Honesty Bond	10-040-000-2806-00	600	600	-	-
Job Health	10-040-000-2807-00	-	-	100	100

CITY CLERK DEPARTMENT
FY 2016 *Initial* Budget

Department # 040

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Insurance - Automobile	10-040-000-2810-00	139,345	138,218	-	-
Insurance - Equipment	10-040-000-2811-00	59,000	54,073	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		566,082	531,358	117,011	162,500
CAPITAL OUTLAY					
Capital Outlay - Computers & Related	10-040-000-2951-03	-	-	-	-
Capital Outlay - Office Furniture	10-040-000-2951-04	-	-	-	-
Capital Outlay - Other Equipment	10-040-000-2951-05	-	-	-	-
Capital Outlay - Office Equipment	10-040-000-2951-09	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - CITY CLERK DEPARTMENT - 040		\$ 823,256	\$ 771,550	\$ 371,406	\$ 427,906

**CITY CLERK DEPARTMENT (040)
POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions		
City Clerk-Treasurer	1	1
Assistant City Clerk Treasurer	1	1
Administrative Assistant to the Department Head	1	1
Municipal Records Coordinator	1	1
TOTAL	4	4
ADMINISTRATIVE DIVISION CONTINUED - Part-time Positions		
Receptionist	2	3
TOTAL	2	3
Full-time Personnel Count	4	4
Part-time Personnel Count	2	3
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	6	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET		7

PARKS & RECREATION DEPARTMENT
FY 2016 Initial Budget

Department # 050

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-050-000-1101-00	\$ 896,484	\$ 907,870	\$ 978,220	\$ 1,007,546
Seasonal Employees	10-050-000-1201-00	288,963	288,960	272,700	284,486
Overtime	10-050-000-1201-00	1,017	855	1,010	3,090
Payroll Taxes	10-050-000-1304-00	95,212	86,998	95,773	99,077
TOTAL - PERSONNEL SERVICES		1,281,676	1,284,683	1,347,703	1,394,199
OEPRATING EXPENDITURES/EXPENSES					
Consultant Services	10-050-000-1917-00	9,300	9,022	18,000	12,000
Sub-Contract Work	10-050-000-1930-00	223,110	223,107	170,000	170,000
Transportation Services	10-050-000-1931-00	33,000	32,897	40,000	53,000
Tree Removal	10-050-000-1941-00	3,080	2,850	10,000	5,000
Advertising/Publishing	10-050-000-2011-00	3,320	3,317	2,000	3,500
Printing	10-050-000-2021-00	300	285	200	200
Postage	10-050-000-2025-00	200	-	200	200
Telephone	10-050-000-2121-00	17,500	17,096	16,000	16,000
Utilities	10-050-000-2131-00	201,320	201,318	186,000	186,000
Miscellaneous	10-050-000-2170-00	800	406	800	800
Janitorial	10-050-000-2201-00	21,510	20,713	15,000	21,000
Repairs - City Buildings	10-050-000-2211-00	72,750	47,600	35,000	42,000
Repairs - Pool	10-050-000-2212-00	24,200	24,197	10,000	21,000
Maintenance Contracts	10-050-000-2214-00	10,490	10,488	20,000	20,000
Repairs - General	10-050-000-2215-00	35,220	26,119	35,000	42,000
Grounds Maintenance	10-050-000-2216-00	5,000	5,992	2,500	2,500
Rental Contracts	10-050-000-2314-00	41,890	42,411	40,000	40,000
Office Supplies	10-050-000-2401-00	12,350	5,640	8,000	10,000
Office Furniture	10-050-000-2402-00	110	438	500	500
Small Equipment - Not Office	10-050-000-2403-00	5,000	4,937	1,500	2,500
Small Tools	10-050-000-2404-00	2,000	1,518	1,000	2,000
Specialty Supplies	10-050-000-2405-00	140,890	116,860	100,000	100,000
Specialty Supplies - Concessions	10-050-000-2405-50	2,000	-	-	-

PARKS & RECREATION DEPARTMENT
FY 2016 *Initial Budget*

Department # 050

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Office Equipment	10-050-000-2406-00	500	-	-	-
Uniforms	10-050-000-2436-00	10,000	8,035	10,000	10,000
Uniforms - Protective Equipment	10-050-000-2436-01	2,500	2,436	1,000	2,500
Vehicle Maintenance	10-050-000-2601-00	100	-	-	-
Vehicle Body Repairs	10-050-000-2604-00	-	(4)	-	-
Heavy Equipment Repairs	10-050-000-2608-00	-	-	-	-
Small Equipment Repairs	10-050-000-2609-00	6,000	5,054	3,000	5,000
Training	10-050-000-2701-00	6,500	4,334	4,500	6,000
Auto Mileage	10-050-000-2703-00	290	66	140	100
Publications	10-050-000-2711-00	-	-	-	-
Association Dues	10-050-000-2712-00	1,500	722	1,500	1,500
Job Health	10-050-000-2807-00	6,000	5,617	6,000	6,000
Special Projects	10-050-000-2931-00	-	-	-	-
Swimming Pool Operations	10-050-000-3500-00	21,000	21,020	16,000	35,000
Game Officials - Adult Indoor Soccer	10-050-000-3600-22	-	-	-	-
Sports Program Equipment	10-050-000-3700-00	6,000	5,434	2,000	-
Sports Program Equipment - Soccer	10-050-000-3700-06	7,500	6,462	6,000	7,500
Sports Program Equipment - Baseball	10-050-000-3700-08	11,500	10,609	8,000	10,000
Sports Program Equipment - Girl's Softball	10-050-000-3700-10	1,200	961	1,200	1,000
Sports Program Equipment - Basketball	10-050-000-3700-11	2,850	2,564	50	-
Sports Program Equipment - Swim Team	10-050-000-3700-12	-	-	-	-
Sports Program Equipment - Adult Softball	10-050-000-3700-13	-	-	-	-
Sports Program Equipment - Special Events	10-050-000-3700-15	500	280	-	-
Sports Program Equipment - Youth Volleyball	10-050-000-3700-20	-	-	1,000	1,000
Sports Program Equipment - Dublin Operations	10-050-000-3700-23	500	412	500	500
Sports Program Equipment - Pre-School	10-050-000-3700-31	12,500	11,472	15,000	15,000
Sports Program Equipment - Football	10-050-000-3700-40	350	36	350	350
Sports Program Equipment - Tennis	10-050-000-3700-50	-	-	-	-
Seasonal Programs	10-050-000-3800-00	32,980	32,173	31,000	36,000
Youth Basketball Expenditures	10-050-000-3800-60	-	-	-	72,000

PARKS & RECREATION DEPARTMENT
FY 2016 *Initial Budget*

Department # 050

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Recreation Tournament Expenses - <i>based on budgeted revenues - should be same as revenues</i>	10-050-000-3810-00	12,500	6,183	16,800	16,800
Recreation Donation Uses	10-050-000-7550-05	-	-	81,412	-
Neighborhood Park Account	10-050-000-7561-00	47,020	46,486	35,000	35,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		1,055,130	967,563	952,152	1,011,450
CAPITAL OUTLAY					
Capital Outlay	10-050-000-2951-00	-	-	-	-
Capital Outlay - Heavy Equipment	10-050-000-2951-01	91,000	87,697	-	-
Capital Outlay - Vehicles - <i>grant funded</i>	10-050-000-2951-02	39,110	16,923	-	-
Capital Outlay - Other Equipment	10-050-000-2951-05	12,500	25,139	-	-
Capital Outlay - Playground Equipment	10-050-000-2951-06	-	-	-	-
Capital Outlay - Improvements to Land	10-050-000-2951-11	-	-	-	-
Capital Outlay - Buildings	10-050-000-2951-70	-	-	-	-
Capital Outlay - Improvements to Buildings	10-050-000-2951-71	-	-	-	-
Capital Outlay - Improvements Other than Buildings	10-050-000-2951-80	65,000	33,749	70,000	-
TOTAL - CAPITAL OUTLAY		207,610	163,508	70,000	-
DEBT SERVICE					
Interest	10-050-000-1905-00	-	-	-	-
Payment on Debt	10-050-000-8500-00	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-
TOTAL - RECREATION DEPARTMENT - 050		\$ 2,544,416	\$ 2,415,754	\$ 2,369,855	\$ 2,405,649

PARKS & RECREATION DEPARTMENT (050)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE			2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Fulltime Positions				
Director, Recreation			1	1
Assistant Recreation Director			0	1
Administrative Assistant to the Department Head			1	1
Recreation Administrative Supervisor			1	1
Event and Volunteer Coordinator			1	1
Receptionist - (Day Time)			1	1
Receptionist - (Night Time)			1	1
TOTAL			7	7
TRANSPORTATION SERVICES DIVISION - Fulltime Positions				
Van Driver			1	1
TOTAL			1	1
PROGRAM DIVISION - Fulltime Positions				
Recreation Program Director			1	1
Recreation Program Assistant			2	2
TOTAL			3	3
AQUATICS DIVISION - Fulltime Positions				
Aquatics Director			1	1
Assistant Aquatics Director			1	1
TOTAL			2	2
MAINTENANCE DIVISION - Fulltime Positions				
Building and Grounds Supervisor			1	1
Recreation Maintenance Supervisor			3	3
Recreation Maintenance III			1	0

PARKS & RECREATION DEPARTMENT (050)
POSITION / TITLE / PERSONNEL COUNT

			FY 2016 BUDGETED PERSONNEL
POSITION / TITLE		2015 COUNT	
Recreation Maintenance II		3	3
Recreation Maintenance I		4	2
Complex Maintenance Worker I		1 Vacant Position	1
TOTAL		9	10
PART-TIME DIVISION PERSONNEL			
(PT) Lifeguard		10 Vacant Position *(TBF)	
(PT) Program Assistant		0	0
(PT) Night Manager		2	2
(PT) Recreation Aide		1 Vacant Position	0
(PT) Van Driver		1	1
TOTAL		3	3
SEASONAL DIVISION - TEMPORARY SEASONAL PERSONNEL			
(Temp.) Lifeguard - (Seasonal)		21 Vacant Positions *(TBF)	14
(Temp.) Recreation Aide - (Seasonal)		22 Vacant Positions *(TBF)	18
TOTAL		32	32
<i>Current Fulltime Personnel Count</i>		19	23
<i>Current Part-time Personnel Count</i>		15	13
<i>Current Temporary Seasonal Personnel Count</i>		18	32
TOTAL CURRENT PERSONNEL COUNT		52	68
CURRENT PERSONNEL COUNT FOR (FT) (PT) & (TEMP)		52	68
<i>Fulltime Vacant Positions *(TBF)</i>		4	2
<i>Part-time Vacant Positions *(TBF)</i>		1	11
<i>Temporary Vacant Positions *(TBF)</i>		60	43
TOTAL PERSONNEL COUNT FOR 2015 BUDGET		117	

**PARKS & RECREATION DEPARTMENT (050)
POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			

*Position Status: *(TBF) To Be Filled*

FIRE & RESCUE DEPARTMENT
FY 2016 Initial Budget

Department # 060

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-060-000--1101-00	\$ 3,463,100	\$ 3,495,711	\$ 3,445,850	\$ 3,549,226
Paramedic Incentive	10-060-000-1201-00	114,588	114,587	114,000	113,750
Overtime	10-060-000-1201-00	285,870	278,714	270,000	240,000
Payroll Taxes	10-060-000-1304-00	295,562	280,521	295,279	298,578
TOTAL - PERSONNEL SERVICES		4,159,120	4,169,533	4,125,129	4,201,554
OPERATING EXPENDITURES/EXPENSES					
Sub-Contract Work	10-060-000-1930-00	30,980	30,973	22,834	18,000
Deployment Expense	10-060-000-1945-00	-	-	-	-
Advertising/Publishing	10-060-000-2011-00	500	216	500	500
Printing	10-060-000-2021-00	500	220	200	200
Telephone	10-060-000-2121-00	26,400	24,573	22,000	20,000
Utilities	10-060-000-2131-00	56,603	53,335	54,000	55,000
Miscellaneous	10-060-000-2170-00	790	768	900	900
Janitorial	10-060-000-2201-00	8,500	8,552	8,500	8,500
Repairs - City Buildings	10-060-000-2211-00	52,253	47,421	35,000	32,000
Maintenance Contracts	10-060-000-2214-00	34,794	21,909	30,000	32,000
Repairs - General	10-060-000-2215-00	9,273	9,294	5,000	7,500
Grounds Maintenance	10-060-000-2216-00	3,010	3,007	2,500	2,500
Rental Contracts	10-060-000-2314-00	9,500	7,157	7,500	6,200
Office Supplies	10-060-000-2401-00	10,500	9,241	8,000	8,000
Office Furniture	10-060-000-2402-00	5,000	4,152	10,000	5,000
Small Equipment - Not Office	10-060-000-2403-00	-	-	-	17,500
Small Tools	10-060-000-2404-00	4,789	4,418	3,000	3,500
Small Tools - Suppression	10-060-000-2404-10	17,700	14,772	20,000	20,000
Small Tools - EMS	10-060-000-2404-20	13,958	11,472	7,500	7,500
Specialty Supplies	10-060-000-2405-00	-	-	-	-
Specialty Supplies - Industrial	10-060-000-2405-61	4,500	3,502	5,500	5,500

FIRE & RESCUE DEPARTMENT
FY 2016 *Initial* Budget

Department # 060

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Specialty Supplies - Industrial - Suppression	10-060-000-2405-62	9,088	8,155	8,500	8,500
Specialty Supplies - Industrial - EMS	10-060-000-2405-63	8,035	8,033	8,000	8,000
Specialty Supplies - Fitness	10-060-000-2405-64	1,630	2,500	5,000	2,000
Office Equipment	10-060-000-2406-00	1,000	187	3,000	3,000
Firemen	10-060-000-2412-00	1,870	1,866	2,000	3,000
Supplies - Public Education Materials	10-060-000-2413-00	10,000	6,712	8,000	8,000
Supplies - Investigative Materials	10-060-000-2413-01	1,500	-	1,500	1,500
Uniforms	10-060-000-2436-00	57,000	55,435	54,800	57,400
Uniforms - Protective Equipment	10-060-000-2436-01	35,242	33,937	67,500	54,000
Vehicle Maintenance	10-060-000-2601-00	-	-	-	-
Vehicle Mechanical Repair	10-060-000-2602-00	-	-	-	-
Vehicle Body Repairs	10-060-000-2604-00	-	-	-	-
Small Equipment Repairs	10-060-000-2609-00	4,000	2,934	2,000	2,000
Training	10-060-000-2701-00	97,442	89,154	98,000	98,000
Auto Mileage	10-060-000-2703-00	-	-	-	-
Seminars	10-060-000-2704-00	-	-	-	-
Publications	10-060-000-2711-00	1,312	1,311	-	680
Association Dues	10-060-000-2712-00	5,421	4,063	5,500	5,500
Job Health	10-060-000-2807-00	20,500	19,992	3,000	3,000
Special Account	10-060-000-2930-00	-	-	-	-
Special Projects	10-060-000-2931-00	-	-	-	-
Grant Expenditures	10-060-000-2935-06	73,548	41,246	14,134	5,000
Fire Donation Uses - <i>tied to Fire Donation Bank Account</i>	10-060-000-7550-06	18,520	17,309	28,000	15,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		635,658	547,816	551,868	524,880
CAPITAL OUTLAY					
Capital Outlay	10-060-000-2951-00	-	-	-	-
Capital Outlay - Heavy Equipment	10-060-000-2951-01	-	-	545,496	-
Capital Outlay - Vehicles	10-060-000-2951-02	110,032	33,705	76,327	-

FIRE & RESCUE DEPARTMENT
FY 2016 *Initial* Budget

Department # 060

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Capital Outlay - Computers & Related	10-060-000-2951-03	-		-	-
Capital Outlay - Office Furniture	10-060-000-2951-04	-		-	-
Capital Outlay - Other Equipment	10-060-000-2951-05	61,313	91,360	-	-
Capital Outlay - Communications Equipment	10-060-000-2951-07	-		-	-
Capital Outlay - Residential Furnishing	10-060-000-2951-08	-		-	-
Capital Outlay - Improvements TO Buildings	10-060-000-2951-71	9,857	14,367	-	
Capital Outlay - Improvements Other Than Buildings	10-060-000-2950-80	-	-	-	-
Capital Outlay - Lease Purchase	10-060-000-2952-00	-	-	-	-
TOTAL - CAPITAL OUTLAY		181,202	139,432	621,823	-
DEBT SERVICE					
Interest	10-060-000-1905-00	12,439	12,435	2,660	-
Payment on Debt	10-060-000-8500-00	69,130	68,984	290,777	-
TOTAL - DEBT SERVICE		81,569	81,419	293,437	-
TOTAL - FIRE DEPARTMENT - 060		\$ 5,057,549	\$ 4,938,200	\$ 5,592,257	\$ 4,726,434

**FIRE & RESCUE DEPARTMENT (060)
POSITION / TITLE / PERSONNEL COUNT**

POSITION/TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions		
Fire Chief	1	1
Deputy Chief, Operations	1	1
Captain, Day	1	1
Administrative Assistant to the Department Head	1	1
Emergency and Safety Operations Manager	1	1
Receptionist/Secretary	1	1
TOTAL	6	6
OPERATIONS DIVISION - Full-time Positions		
Battalion Chief, Shift	3	3
Captain, Shift	9	9
Firefighter	27	27
Driver	21	21
TOTAL	60	60
PREVENTION DIVISION - Full-time Positions		
Deputy Chief, Fire Marshal	1	1
Captain, Day	3	3
TOTAL	4	4
<i>Full-time Personnel Count</i>	70	70
<i>Part-time Personnel Count</i>	0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	70	70
TOTAL PERSONNEL COUNT FOR 2016 BUDGET	70	70

PLANNING / ECONCOMC DEVELOPMENT

FY 2016 Initial Budget

Department # 070

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-070-000-1101-00	\$ 324,062	\$ 288,797	\$ 307,543	\$ 366,961
Overtime	10-070-000-1201-00	-	-	-	-
Payroll Taxes	10-070-000-1304-00	24,791	20,889	23,527	28,073
TOTAL - PERSONNEL SERVICES		348,853	309,686	331,070	395,034
OPERATING EXPENDITURES/EXPENSES					
Microfilm/Large Maps	10-070-000-1902-10	-	-	-	-
Consultant Services	10-070-000-1917-00	15,750	19,000	70,000	90,000
Board Expense	10-070-000-1920-00	400	400	4,016	4,000
Sub-Contract Work	10-070-000-1930-00	-	-	-	-
Advertising/Publishing	10-070-000-2011-00	4,200	3,901	5,000	5,000
Printing	10-070-000-2021-00	-	-	-	-
Telephone	10-070-000-2121-00	2,300	2,070	3,060	3,060
Miscellaneous	10-070-000-2170-00	-	-	-	-
Rental Contracts	10-070-000-2314-00	7,500	5,553	7,500	7,500
Office Supplies	10-070-000-2401-00	800	800	1,200	1,000
Office Furniture	10-070-000-2402-00	2,600	2,175	19,000	1,000
Small Tools	10-070-000-2404-00	-	-	-	-
Specialty Supplies	10-070-000-2405-00	-	-	-	-
Office Equipment	10-070-000-2406-00	7,300	7,028	1,700	500
Training	10-070-000-2701-00	4,700	4,445	4,700	3,500
Auto Mileage	10-070-000-2703-00	1,050	1,049	1,000	1,000
Seminars	10-070-000-2704-00	-	-	-	-
Publications	10-070-000-2711-00	2,500	1,450	105	200
Association Dues	10-070-000-2712-00	-	-	3,000	3,000
Job Health	10-070-000-2807-00	-	-	-	-
Progress/Development	10-070-000-2920-00	11,557	11,920	27,279	15,000
Special Projects	10-070-000-2931-00	1,000	950	-	1,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		61,657	60,741	147,560	135,760
CAPITAL OUTLAY					
Capital Outlay - Computers & Related	10-070-000-2951-03	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT - 070		\$ 410,510	\$ 370,427	\$ 478,630	\$ 530,794

PLANNING DEPARTMENT (070)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions			
Director, Planning		1	1
Administrative Assistant to the Department Head		1	1
Senior Planner		1	2
Assistant Planner		2	2
	TOTAL	5	6
Full-time Personnel Count		5	6
Part-time Personnel Count		0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET		5	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			6

MUNICIPAL COURT DEPARTMENT
FY 2016 Initial Budget

Department # 080

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries - \$50,000 of Judge's Salaries reimbursed by Corrections Fund	10-080-000-1101-00	\$ 392,820	\$ 358,474	\$ 397,590	\$ 429,165
Salaries - Bailiff	10-080-000-1101-08	8,920	8,592	9,009	9,859
Overtime	10-080-000-1201-00	-	-	-	-
Overtime - Bailiff	10-080-000-1201-08	18,021	24,986	25,682	22,678
Payroll Taxes	10-080-000-1304-00	32,154	29,056	33,069	35,320
TOTAL - PERSONNEL SERVICES		451,915	421,108	465,350	497,022
OPERATING EXPENDITURES/EXPENSES					
Returned/Reduced Bonds	10-080-000-1801-00	-	-	-	-
Alabama Interlock Indigent Fund	10-080-000-1814-00	3,000	202	6,750	1,469
DPS Interlock Fund	10-080-000-1815-00	1,500	75	3,000	653
Impaired Driving Prevention & Enforcement Fund	10-080-000-1816-00	5,255	300	20,250	4,388
State Judicial Admin Fund	10-080-000-1817-00	59,192	58,229	59,192	39,869
Presiding Circuit Judge Judicial Admin Fund	10-080-000-1818-00	14,828	14,589	14,828	9,822
Circuit Clerk's Judicial Admin Fund	10-080-000-1819-00	14,828	14,578	14,828	9,827
Fair Trial Fund	10-080-000-1820-00	38,050	47,132	38,050	50,867
Crime Victims Compensation	10-080-000-1821-00	17,782	17,216	17,782	11,862
Alabama Peace Officers	10-080-000-1824-00	30,820	30,206	30,820	19,872
Highway Traffic Safety Fund	10-080-000-1836-00	-	15	-	-
State Court Costs - All	10-080-000-1845-00	329,852	338,233	329,852	237,572
Citizenship Trust Fund	10-080-000-1846-00	5,904	5,789	5,904	3,794
Fair Trial Tax (To State)	10-080-000-1847-00	67,790	53,316	67,790	19,076
District Attorney's Fund	10-080-000-1848-00	98,874	97,654	98,874	68,859
Interpreting Services	10-080-000-1850-00	1,440	915	1,440	2,160
Sub-Contract Work	10-080-000-1930-00	10,794	10,610	10,800	6,503
Advertising & Publishing	10-080-000-2011-00	-	-	-	-
Printing	10-080-000-2021-00	737	697	737	1,000
Telephone	10-080-000-2121-00	923	694	900	900

MUNICIPAL COURT DEPARTMENT
FY 2016 *Initial* Budget

Department # 080

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Miscellaneous	10-080-000-2170-00	1,000	868	1,000	1,000
Repairs - City Buildings	10-080-000-2211-00	1,001	-	-	-
Maintenance Contracts	10-080-000-2214-00	7,200	4,488	4,600	4,620
Rental Contracts	10-080-000-2314-00	1,667	1,066	1,500	1,500
Office Supplies	10-080-000-2401-00	3,244	3,259	3,200	3,000
Office Furniture - <i>funds to be transferred in from Corrections (ETC Bank Account) Fund - to reimburse General Fund</i>	10-080-000-2402-00	275	262	1,000	1,000
Office Equipment - <i>funds to be transferred in from Corrections (ETC Bank Account) Fund - to reimburse General Fund</i>	10-080-000-2406-00	5,024	4,991	2,000	2,000
Training - <i>funds to be transferred in from Corrections (ETC Bank Account) Fund - to reimburse General Fund</i>	10-080-00-2701-00	4,980	4,681	2,125	2,125
Auto Mileage	10-080-000-2703-00	711	729	250	250
Publications	10-080-000-2711-00	258	212	500	500
Job Health	10-080-000-2807-00	-	-	-	-
Progress/Development	10-080-000-2920-00				-
Jail - <i>Funds to be transferred in from Corrections Fund - to assist General Fund with jail expenses</i>	10-080-000-2932-00	180,000	202,495	180,000	224,700
TOTAL - OPERATING EXPENDITURES/EXPENSES		906,929	913,501	917,972	729,188
CAPITAL OUTLAY					
Capital Outlay - Computers & Related	10-080-000-2951-03		-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - MUNICIPAL COURT DEPARTMENT - 080		\$ 1,358,844	\$ 1,334,609	\$ 1,383,322	\$ 1,226,210

**COURT CLERK DEPARTMENT (080)
POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions			
	Municipal Court Clerk	1	1
	Senior Court Magistrate (Certified)	3	3
	Administrative Court Magistrate (Certified)	2	2
	TOTAL	6	6
ADMINISTRATIVE DIVISION CONTINUED - Part-time Positions			
	Judge	2	1
	TOTAL	2	1
	Full-time Personnel Count	6	6
	Part-time Personnel Count	2	1
	TOTAL PERSONNEL COUNT FOR 2015 BUDGET	8	
	TOTAL PERSONNEL COUNT FOR 2016 BUDGET		7

CITY COUNCIL
FY 2016 Initial Budget

Department # 090

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-090-000-1101-00	\$ 104,365	\$ 100,622	\$ 151,500	\$ 151,500
Merit Increases	10-090-000-1102-00	-	-	-	-
Payroll Taxes	10-090-000-1304-00	7,984	7,659	13,196	11,590
TOTAL - PERSONNEL SERVICES		112,349	108,281	164,696	163,090
OPERATING EXPENDITURES/EXPENSES					
Consultant Services	10-090-000-1917-00	-	-	-	-
Advertising/Publishing	10-090-000-2011-00	300	-	300	500
Printing	10-090-000-2021-00	-	-	-	-
Telephone	10-090-000-2121-00	6,500	6,189	6,500	6,500
Miscellaneous	10-090-000-2170-00	1,000	1,788	1,500	2,000
Office Supplies	10-090-000-2401-00	500	259	500	500
Auto Mileage	10-090-000-2703-00	600	-	500	250
Seminars	10-090-000-2704-00	7,500	773	2,000	2,000
Association Dues	10-090-000-2712-00	1,000	705	1,000	1,000
Expense Allowance	10-090-000-2750-00	3,620	410	2,000	3,000
Expense Allowance - Other	10-090-000-2750-10	-	-	-	-
Job Health	10-090-000-2807-00	-	-	-	-
Progress/Development	10-090-000-2920-00	-	-	-	-
Special Projects	10-090-000-2931-00	-	-	-	-
Special Projects - COUNCIL - <i>moved to General Services</i>	10-090-000-2931-09	92,380	83,389	125,000	-
Special Projects - MAYOR - <i>moved to General Services</i>	10-090-000-2931-13	-	-	55,000	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		113,400	93,513	194,300	15,750
CAPITAL OUTLAY					
Capital Outlay	10-090-000-2951-00	-	-	-	-
Capital Outlay - Office Furniture	10-090-000-2951-04	-	-	-	-
Capital Outlay - Improvements Other than Buildings	10-090-000-2951-80	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - CITY COUNCIL - 090					
		\$ 225,749	\$ 201,794	\$ 358,996	\$ 178,840

FINANCE DEPARTMENT
FY 2016 *Initial* Budget

Department # 100

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-100-000-1101-00	\$ 451,550	\$ 371,147	\$ 434,294	\$ 447,480
Overtime	10-100-000-1201-00	-	-	-	-
Payroll Taxes	10-100-000-1304-00	35,381	27,671	34,469	34,232
TOTAL - PERSONNEL SERVICES		486,931	398,818	468,763	481,712
OPERATING EXPENDITURES/EXPENSES					
Audit Fees	10-100-000-1910-00	63,350	49,145	63,350	61,350
Software Support Contract	10-100-000-1915-00	-	-	-	-
Consultant Services	10-100-000-1917-00	-	-	5,500	3,500
Sub-Contract Work	10-100-000-1930-00	-	-	-	-
Advertising/Publishing	10-100-000-2011-00	200	-	600	450
Printing	10-100-000-2021-00	1,000	787	750	750
Telephone	10-100-000-2121-00	-	-	1,080	1,440
Miscellaneous	10-100-000-2170-00	950	602	100	100
Repairs - City Buildings	10-100-000-2211-00	900	848	750	-
Maintenance Contracts	10-100-000-2214-00	-	-	-	-
Rental Contracts	10-100-000-2314-00	6,500	4,901	6,000	6,500
Office Supplies	10-100-000-2401-00	9,400	8,199	6,000	6,000
Office Furniture	10-100-000-2402-00	1,875	2,162	1,500	1,000
Small Equipment - not office	10-100-000-2403-00	-	-	-	-
Small Tools	10-100-000-2404-00	-	-	-	-
Specialty Supplies	10-100-000-2405-00	150	125	-	-
Office Equipment	10-100-000-2406-00	8,722	7,135	8,445	2,500
Training	10-100-000-2701-00	2,412	1,453	5,000	5,000
Auto Mileage	10-100-000-2703-00	-	-	-	-
Publications	10-100-000-2711-00	2,600	2,332	2,750	2,750
Association Dues	10-100-000-2712-00	4,495	3,961	5,500	5,000
Job Health	10-100-000-2807-00	-	-	75	-

FINANCE DEPARTMENT
FY 2016 *Initial* Budget

Department # 100

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Special Projects	10-100-000-2931-00	9,853	7,553	16,000	2,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		112,407	89,203	123,400	98,340
CAPITAL OUTLAY					
Capital Outlay	10-100-000-2951-00	-	-	-	-
Capital Outlay - Improvements Other Than Buildings	10-100-000-2951-80	-	-	-	-
Capital Outlay - Lease Purchase	10-100-000-2952-00	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
DEBT SERVICE					
Interest	10-100-000-1905-00	4,053	4,027	1,010	-
Payment on Debt	10-100-000-8500-00	96,477	96,476	74,400	-
TOTAL - DEBT SERVICE		100,530	100,503	75,410	-
TOTAL - FINANCE DEPARTMENT - 100		\$ 699,868	\$ 588,524	\$ 667,573	\$ 580,052

**FINANCE DEPARTMENT (100)
POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE/FINANCE DIVISION - Full-time Positions		
Director, Finance	1	1
Deputy Finance Director / Internal Auditor	1	1
TOTAL	2	2
ACCOUNTING DIVISION - Full-time Positions		
Accountant II	2	2
TOTAL	2	2
PURCHASING DIVISION - Full-time Positions		
Purchasing Officer	1	1
Procurement Specialist	1	1
TOTAL	2	2
SUPPORT STAFF - Full-time Position		
Administrative Assistant to Finance Director	1	1
Full-time Personnel Count	7	7
Part-time Personnel Count	0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	7	7
TOTAL PERSONNEL COUNT FOR 2016 BUDGET	7	7

HUMAN RESOURCES DEPARTMENT
FY 2016 Initial Budget

Department # 120

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-120-000-1101-00	\$ 294,184	\$ 271,035	\$ 312,296	\$ 320,578
Overtime	10-120-000-1201-00	538	540	543	900
Employee Retirement	10-120-000-1301-00	1,372,249	1,244,891	1,372,249	1,372,249
State Unemployment Insurance	10-120-000-1303-00	36,000	19,959	36,000	36,000
Payroll Taxes	10-120-000-1304-00	22,546	19,664	23,932	24,455
Life Insurance	10-120-000-1334-00	15,000	6,501	16,500	20,000
Dental Insurance	10-120-000-1335-00	140,000	101,215	147,000	154,350
Health Insurance	10-120-000-1336-00	1,871,703	1,434,743	1,984,036	2,380,843
HCR Taxes and Fees	10-120-000-1338-00	100,000	34,759	73,800	73,000
TOTAL - PERSONNEL SERVICES		3,852,220	3,133,307	3,966,356	4,382,375
OPERATING EXPENDITURES/EXPENSES					
Employee Assistance Program	10-120-000-1305-00	4,500	605	3,300	3,300
Employee Tuition Assistance Program	10-120-000-1305-01	36,000	35,500	30,000	30,000
Employee Recruitment	10-120-000-1310-00	3,000	457	3,000	3,000
Sub-Contract Work	10-120-000-1930-00	30,000	14,389	30,000	30,000
Advertising/Publishing	10-120-000-2011-00	-	-	-	-
Printing	10-120-000-2021-00	120	-	120	120
Postage	10-120-000-2025-00	11	17	11	50
Telephone	10-120-000-2121-00	825	900	825	900
Miscellaneous	10-120-000-2170-00	558	418	558	1,000
Rental Contracts	10-120-000-2314-00	4,258	3,771	15,000	11,000
Office Supplies	10-120-000-2401-00	3,000	2,676	2,500	2,500
Office Furniture	10-120-000-2402-00	-	-	-	-
Office Equipment	10-120-000-2406-00	-	-	-	1,050
Training	10-120-000-2701-00	8,000	3,582	8,000	8,000
Auto Mileage	10-120-000-2703-00	193	192	200	200
Publications	10-120-000-2711-00	750	605	750	750
Association Dues	10-120-000-2712-00	2,400	1,286	2,400	2,400
Job Health	10-120-000-2807-00	3,628	3,624	4,630	4,500

HUMAN RESOURCES DEPARTMENT
FY 2016 *Initial* Budget

Department # 120

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Safety Equipment	10-120-000-2921-00	8,310	4,392	8,290	9,139
Special Projects	10-120-000-2931-00	5,000	4,913	7,000	7,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		110,553	77,327	116,584	114,909
CAPITAL OUTLAY					
Capital Outlay	10-120-000-2951-00	-	-	-	-
Capital Outlay - Improvements to Buildings	10-120-000-2951-71	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - HUMAN RESOURCES DEPARTMENT - 120					
		\$ 3,962,773	\$ 3,210,634	\$ 4,082,940	\$ 4,497,284

HUMAN RESOURCES DEPARTMENT (120)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions			
Director, Human Resources		1	1
Human Resources Coordinator		3	3
Administrative Assistant to the Department Head		1	1
	TOTAL	5	5
Full-time Personnel Count		5	5
TOTAL PERSONNEL COUNT FOR 2015 BUDGET		5	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			5

MAYOR'S OFFICE
FY 2016 *Initial* Budget

Department # 130

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-130-000-1101-00	\$ 150,006	\$ 150,788	\$ 155,532	\$ 160,198
Overtime	10-130-000-1201-00	-	-	-	-
Payroll Taxes	10-130-000-1304-00	11,480	11,023	11,898	12,255
TOTAL - PERSONNEL SERVICES		161,486	161,811	167,430	172,453
OPERATING EXPENDITURES/EXPENSES					
Consultant Services	10-130-000-1917-00	-	-	-	-
Sub-Contract Work	10-130-000-1930-00	-	-	-	-
Advertising/Publishing	10-130-000-2011-00	3,000	-	3,000	1,000
Printing	10-130-000-2021-00	1,000	-	1,000	500
Telephone	10-130-000-2121-00	500	-	500	-
Miscellaneous	10-130-000-2170-00	500	193	500	500
Rental Contracts	10-130-000-2314-00	3,000	2,424	3,000	3,000
Office Supplies	10-130-000-2401-00	3,000	1,092	1,500	1,500
Office Furniture	10-130-000-2402-00	2,000	-	1,000	500
Office Equipment	10-130-000-2406-00	3,000	40	3,000	1,500
Training	10-130-000-2701-00	1,000	-	1,000	-
Auto Mileage	10-130-000-2703-00	500	-	500	-
Seminars	10-130-000-2704-00	3,000	1,752	2,500	1,500
Publications	10-130-000-2711-00	1,000	190	500	500
Association Dues	10-130-000-2712-00	30,000	26,335	1,000	1,000
Expense Allowance	10-130-000-2750-00	12,000	6,184	10,000	10,000
Mayor's Scholarship Fund	10-130-000-2760-00	-	243	-	-
Progress/Development	10-130-000-2920-00	5,000	1,500	5,000	5,000
Special Projects - <i>moved to General Services</i>	10-130-000-2931-00	67,000	55,626	-	-
Grant Expenditures	10-130-000-2935-13	-	-	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		135,500	95,579	34,000	26,500
CAPITAL OUTLAY					
Capital Outlay - Improvements Other Than Building	10-130-000-2951-80	-	-	-	-

MAYOR'S OFFICE
FY 2016 *Initial* Budget

Department # 130

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
TOTAL - CAPITAL OUTLAY		-	-	-	-
DEBT SERVICE					
Interest	10-130-000-1905-00	-	-	-	-
Payment on Debt	10-130-000-8500-00	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-
TOTAL - MAYOR'S OFFICE - 130		\$ 296,986	\$ 257,390	\$ 201,430	\$ 198,953

MAYOR'S OFFICE/DEPARTMENT (130)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions			
Mayor		1	1
Administrative Assistant to the Mayor		1	1
	TOTAL	2	2
Full-time Personnel Count			2
Part-time Personnel Count			0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET			2
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			2

REVENUE DEPARTMENT
FY 2016 *Initial* Budget

Department # 140

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-140-000-1101-00	\$ 214,238	\$ 216,644	\$ 220,669	\$ 224,490
Payroll Taxes	10-140-000-1201-00	16,389	15,185	16,881	17,173
TOTAL - PERSONNEL SERVICES		230,627	231,829	237,550	241,663
OPERATING EXPENDITURES/EXPENSES					
Consultant Services	10-140-000-1917-00	36,000	29,789	25,000	25,000
Online Tax Filing Expense	10-140-000-1919-00	500	101	200	125
Advertising/Publishing	10-140-000-2011-00	-	-	-	-
Printing	10-140-000-2021-00	12,470	10,433	13,500	13,500
Telephone	10-140-000-2121-00		-	-	-
Miscellaneous	10-140-000-2170-00	500	389	500	400
Maintenance Contracts	10-140-000-2214-00	2,100	2,070	2,250	2,400
Rental Contracts	10-1440-000-2314-00	4,200	2,573	4,200	4,000
Office Supplies	10-140-000-2401-00	5,000	4,991	4,194	6,500
Office Equipment	10-140-000-2406-00	-	-	2,406	-
Training	10-140-000-2701-00	1,980	1,974	1,700	1,700
Auto Mileage	10-140-000-2703-00	450	430	700	500
Publications	10-140-000-2711-00	-	-	-	-
Association Dues	10-140-000-2712-00	250	250	250	300
Job Health	10-140-000-2807-00	-	-	-	-
Special Projects	10-140-000-2931-00	154,206	153,726	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		217,656	206,726	54,900	54,425
CAPITAL OUTLAY					
Capital Outlay	10-140-000-2951-00	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - REVENUE DEPARTMENT - 140		\$ 448,283	\$ 438,555	\$ 292,450	\$ 296,088

REVENUE DEPARTMENT (140)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions		
Director, Revenue	1	1
Permit Specialist Supervisor	1	1
Administrative Assistant to Department Head	0	1
Permit Specialist	0	1
Senior Permit Specialist	2	0
TOTAL	4	4
Full-time Personnel Count	4	4
Part-time Personnel Count	0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	4	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET		4

ENGINEERING DEPARTMENT
FY 2016 *Initial* Budget

Department # 150

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-150-000-1101-00	\$ 376,868	\$ 360,012	\$ 405,982	\$ 418,161
Overtime	10-150-000-1201-00	-	-	-	-
Payroll Taxes	10-150-000-1304-00	28,873	25,866	31,058	31,989
TOTAL - PERSONNEL SERVICES		405,741	385,878	437,040	450,150
OPERATING EXPENDITURES/EXPENSES					
Microfilm/Large Maps	10-150-000-1902-10	-	-	-	-
Consultant Services	10-150-000-1917-00	47,035	47,035	32,700	15,000
Sub-Contract Work	10-150-000-1930-00	30,000	28,197	3,100	15,000
Advertising/Publishing	10-150-000-2011-00	1,600	157	-	2,000
Printing	10-150-000-2021-00	3,400	2,626	1,960	5,000
Telephone	10-150-000-2121-00	2,410	2,032	3,000	3,700
Miscellaneous	10-150-000-2170-00	1,000	700	2,000	4,000
Repairs - City Buildings	10-150-000-2211-00	-	-	-	-
Maintenance Contracts	10-150-000-2214-00	16,000	15,089	16,300	18,000
Repairs - Roads & Streets	10-150-000-2215-20	176,000	219,395	-	-
Rental Contracts	10-150-000-2314-00	6,000	5,064	2,095	3,500
Office Supplies	10-150-000-2401-00	2,450	1,337	3,600	3,500
Office Furniture	10-150-000-2402-00	600	250	300	600
Small Equipment - Not Office	10-150-000-2403-00	-	-	-	-
Small Tools	10-150-000-2404-00	2,850	1,266	2,500	1,000
Specialty Supplies	10-150-000-2405-00	-	-	-	-
Office Equipment	10-150-000-2406-00	6,000	5,093	5,000	1,000
Uniforms	10-150-000-2436-00	300	32	400	400
Training	10-150-000-2701-00	1,125	647	6,400	1,695
Auto Mileage	10-150-000-2703-00	-	-	-	-
Seminars	10-150-000-2704-00	1,500	732	1,688	2,500
Publications	10-150-000-2711-00	200	-	300	300
Association Dues	10-150-000-2712-00	570	317	785	-
Job Health	10-150-000-2807-00		-	-	-

ENGINEERING DEPARTMENT
FY 2016 *Initial* Budget

Department # 150

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Special Projects	10-150-000-2931-00	18,300	15,029	136,500	3,500
TOTAL - OPERATING EXPENDITURES/EXPENSES		317,340	344,998	218,628	80,695
CAPITAL OUTLAY					
Capital Outlay - Infrastructure	10-150-000-2951-00	-		-	-
Capital Outlay - Vehicles	10-150-000-2951-02	-	-	-	-
Capital Outlay - Streets	10-150-000-2951-20	124,000			
Capital Outlay - Improvement Other Than Buildings	10-150-000-2951-80	-	-	-	-
TOTAL - CAPITAL OUTLAY		124,000	-	-	-
TOTAL - ENGINEERING DEPARTMENT - 150		\$ 847,081	\$ 730,876	\$ 655,668	\$ 530,845

**ENGINEERING DEPARTMENT (150)
POSITION / TITLE/ PERSONNEL COUNT**

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions			
City Engineer		1	1
Administrative Assistant to the Department Head		1	1
Civil Engineer I		1	1
Civil Engineer II		1	1
GIS Coordinator		1	1
Engineering Inspector		1	1
ADEM Compliance Administrator		1	1
Office Clerk		0	1
	TOTAL	7	8
Full-time Personnel Count		7	8
Part-time Personnel Count		0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET		7	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			8

SENIOR CENTER
(Division of Parks & Recreation Department)
FY 2016 *Initial* Budget

Department # 160

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-160-000-1101-00	\$ 150,105	\$ 145,493	\$ 166,869	\$ 171,875
Overtime	10-160-000-1201-00	500	253	505	515
Payroll Taxes	10-160-000-1304-00	14,325	10,514	12,804	13,188
TOTAL - PERSONNEL SERVICES		164,930	156,260	180,178	185,578
OPERATING EXPENDITURES/EXPENSES					
Sub-Contract Work	10-160-000-1930-00	14,900	11,041	11,000	11,000
Advertising/Publishing	10-160-000-2011-00	-	-	-	-
Printing	10-160-000-2021-00	-	-	-	-
Postage	10-160-000-2025-00	150	95	150	150
Telephone	10-160-000-2121-00	6,500	6,182	5,500	6,000
Utilities	10-160-000-2131-00	20,000	20,559	18,000	20,000
Miscellaneous	10-160-000-2170-00	100	7	100	-
Janitorial	10-160-000-2201-00	5,500	5,840	4,500	5,500
Repairs - City Buildings	10-160-000-2211-00	3,500	3,002	5,000	24,000
Maintenance Contracts	10-160-000-2214-00	3,200	398	2,200	2,500
Repairs - General	10-160-000-2215-00	3,150	3,100	4,000	4,000
Grounds Maintenance	10-160-000-2216-00	500	-	500	500
Rental Contracts	10-160-000-2314-00	8,800	8,222	8,500	8,000
Office Supplies	10-160-000-2401-00	800	791	800	800
Office Furniture	10-160-000-2402-00	-	-	-	-
Small Equipment - Not Office	10-160-000-2403-00	-	-	-	-
Small Tools	10-160-000-2404-00	-	-	-	-
Uniforms	10-160-000-2436-00	120	120	305	305
Uniforms - Protective Equipment	10-160-000-2436-01	-	-	-	-
Vehicle Maintenance	10-160-000-2601-00	90	29	90	90
Small Equipment Repairs	10-160-000-2609-00	-	-	-	-
Training	10-160-000-2701-00	-	60	-	60
Auto Mileage	10-160-000-2703-00	-	-	-	-

SENIOR CENTER
(Division of Parks & Recreation Department)
FY 2016 Initial Budget

Department # 160

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Publications	10-160-000-2711-00	150	52	150	150
Association Dues	10-160-000-2712-00	-	-	-	-
Job Health	10-160-000-2807-00	140	33	140	-
Special Account	10-160-000-2930-00	3,485	2,252	4,000	4,000
Special Projects	10-160-000-2931-00	-	-	8,550	-
Donation Account Uses	10-160-000-7550-00	33,700	-	-	-
Rec Donation Uses	10-160-000-7550-05	6,500	13,849	8,000	8,000
Nutrition Site	10-160-000-7570-00	500	433	500	500
TOTAL - OPERATING EXPENDITURES/EXPENSES		111,785	76,065	81,985	95,555
CAPITAL OUTLAY					
Capital Outlay	10-160-000-2951-00	-	-	-	-
Capital Outlay - Office Furniture	10-160-000-2951-04	-	-	-	-
Capital Outlay - Improvements to Land	10-160-000-2951-11	-	-	-	-
Capital Outlay - Improvements to Buildings	10-160-000-2951-71	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - SENIOR CENTER - 160		\$ 276,715	\$ 232,325	\$ 262,163	\$ 281,133

SENIOR CENTER DIVISION (160)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions		
Senior Center Director	1	1
Administrative Secretary	1	1
TOTAL	2	2
PROGRAM AND ACTIVITY DIVISION - Full-time Positions		
Senior Activities Coordinator	1	1
TOTAL	1	1
MAINTENANCE DIVISION - Full-time Positions		
Senior Maintenance Worker I	1	1
TOTAL	1	1
CRAFTS AND SERVICES DIVISION - Part-time Positions		
Arts & Crafts Worker - part-time	1	1
Food Service Worker - part-time	1	1
TOTAL	2	2
Full-time Personnel Count	4	4
Part-time Personnel Count	2	2
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	6	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET		6

INFORMATION TECHNOLOGY DEPARTMENT
FY 2016 *Initial* Budget

Department # 180

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-180-000-1101-00	\$ 203,401	\$ 207,102	\$ 205,435	\$ 268,248
Overtime	10-180-000-1201-00	-	-	-	-
Payroll Taxes	10-180-000-1304-00	15,560	14,721	15,716	20,521
TOTAL PERSONNEL SERVICES		218,961	221,823	221,151	288,769
OPERATING EXPENDITURES/EXPENSES					
Municipal Financial System	10-180-000-1913-00	41,940	41,940	41,940	41,940
Consultant Services	10-180-000-1917-00	-	-	-	-
Consultant Services - IT	10-180-000-1917-18	-	-	-	-
Internet Services	10-180-000-1918-00	15,760	10,744	101,164	107,905
Sub-Contract Work	10-180-000-1930-00	-	-	-	31,400
Advertising/Publishing	10-180-000-2011-00	-	180	-	-
Printing	10-180-000-2021-00	-	-	-	-
Telephone	10-180-000-2121-00	2,700	2,009	2,700	3,600
Miscellaneous	10-180-000-2170-00	400	255	400	400
Repairs - City Buildings	10-180-000-2211-00	-	-	-	-
Maintenance Contracts	10-180-000-2214-00	81,202	44,210	59,053	65,053
Office Supplies	10-180-000-2401-00	100	86	100	100
Office Furniture	10-180-000-2402-00	-	-	-	-
Office Equipment	10-180-000-2406-00	39,261	25,686	53,500	74,000
Uniforms	10-180-000-2436-00	-	-	-	-
Training	10-180-000-2701-00	1,000	-	-	1,000
Auto Mileage	10-180-000-2703-00	100	-	100	100
Association Dues	10-180-000-2712-00	150	-	150	150
Job Health	10-180-000-2807-00	-	-	-	-
Progress/Development	10-180-000-2920-00	-	-	-	-
Special Projects	10-180-000-2931-00	-	-	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		182,613	125,110	259,107	325,648
CAPITAL OUTLAY					

INFORMATION TECHNOLOGY DEPARTMENT
FY 2016 *Initial* Budget

Department # 180

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Capital Outlay	10-180-000-2951-00	-	-	-	-
Capital Outlay - Computers & Related	10-180-000-2951-03	-	4,174	-	-
TOTAL - CAPITAL OUTLAY		-	4,174	-	-
DEBT SERVICE					
Interest - <i>budget changed to pay-off note payable</i>	10-180-000-1905-00	1,011	1,011	-	-
Payment on Debt - <i>budget changed to pay-off note payable</i>	10-180-000-8500-00	37,750	37,749	-	-
TOTAL - DEBT SERVICE		38,761	38,760	-	-
TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180		\$ 440,335	\$ 389,867	\$ 480,258	\$ 614,417

INFORMATION TECHNOLOGY DEPARTMENT (180)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE		2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions			
Director, Information Technology Department		1	1
Systems Analyst III		1	1
IT Support Technician		1	1
Network Administrator		0	1
	TOTAL	3	4
Full-time Personnel Count		3	4
Part-time Personnel Count		0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET		3	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET			4

LEGAL DEPARTMENT
FY 2016 *Initial* Budget

Department # 190

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-190-000-1101-00	\$ 176,463	\$ 177,772	\$ 261,938	\$ 308,958
Overtime	10-190-000-1201-00	-	-	-	-
Payroll Taxes	10-190-000-1304-00	13,499	12,931	20,038	23,635
TOTAL - PERSONNEL SERVICES		189,962	190,703	281,976	332,593
OPERATING EXPENDITURES/EXPENSES					
Consultant Services	10-190-000-1917-00	30,843	36,293	39,500	40,000
Sub-Contract Work	10-190-000-1930-00	1,600	1,646	1,600	1,000
Advertising/Publishing	10-190-000-2011-00	-	-	-	1,000
Printing	10-190-000-2021-00	900	826	900	900
Telephone	10-190-000-2121-00	1,450	1,350	1,990	1,980
Miscellaneous	10-190-000-2170-00	750	724	2,650	1,000
Maintenance Contracts	10-190-000-2214-00	2,050	1,975	1,800	5,800
Rental Contracts	10-190-000-2314-00	3,500	3,804	3,550	5,650
Office Supplies	10-190-000-2401-00	6,081	4,874	3,000	3,000
Office Furniture	10-190-000-2402-00	2,200	2,194	600	500
Office Equipment	10-190-000-2406-00	1,300	235	1,800	5,300
Training	10-190-000-2701-00	5,500	5,028	9,000	7,000
Auto Mileage	10-190-000-2703-00	2,650	2,584	3,000	500
Publications	10-190-000-2711-00	2,990	2,897	5,400	5,400
Association Dues	10-190-000-2712-00	1,360	1,307	1,800	2,500
Special Projects	10-190-000-2931-00	-	-	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		63,174	65,737	76,590	81,530
CAPTIAL OUTLAY					
Capital Outlay	10-190-000-2951-00	-	-	-	-
Cpital Outlay - Computer & Related	10-190-000-2951-03	-	1,066	-	-

LEGAL DEPARTMENT
FY 2016 *Initial* Budget

Department # 190

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Capital Outlay - Office Furniture	10-190-000-2951-04	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	1,066	-	-
TOTAL - LEGAL DEPARTMENT - 190		\$ 253,136	\$ 257,506	\$ 358,566	\$ 414,123

LEGAL DEPARTMENT (190)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions		
City Attorney	1	1
Administrative Assistant to City Attorney	1	1
Paralegal - Prosecution Services	1	1
Junior Attorneys	2	2
TOTAL	5	5
Full-time Personnel Count	5	5
Part-time Personnel Count	0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	5	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET		5

**BUILDING DEPARTMENT
FY 2016 *Initial* Budget**

Department # 200

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
PERSONNEL SERVICES					
Salaries	10-200-000-1101-00	\$ 527,406	\$ 508,204	\$ 568,977	\$ 583,907
Overtime	10-200-000-1201-00	5,000	3,405	258	2,575
Payroll Taxes	10-200-000-1304-00	40,500	36,716	44,311	44,866
TOTAL - PERSONNEL SERVICES		572,906	548,325	613,546	631,348
OPERATING EXPENDITURES/EXPENSES					
Consultant Services	10-200-000-1917-00	1,000	650	-	20,000
Sub-Contract Work	10-200-000-1930-00	7,500	6,077	5,000	5,000
Advertising/Publishing	10-200-000-2011-00	500	61	500	500
Printing	10-200-000-2021-00	1,100	223	500	500
Telephone	10-200-000-2121-00	8,500	8,835	8,000	8,250
Miscellaneous	10-200-000-2170-00	1,500	1,023	1,000	1,000
Janitorial	10-200-000-2201-00	26,900	26,580	25,000	17,000
Repairs - City Buildings	10-200-000-2211-00	47,130	67,999	45,000	55,000
Emergency Repairs - City Buildings	10-200-000-2211-01	25,662	-	12,374	-
Maintenance Contracts	10-200-000-2214-00	12,352	11,595	13,200	79,800
Repairs - General	10-200-000-2215-00	-	-	-	-
Grounds Maintenance	10-200-000-2216-00	26,600	24,792	29,600	31,000
Rental Contracts	10-200-000-2314-00	11,800	10,154	13,800	15,000
Office Supplies	10-200-000-2401-00	1,450	763	1,500	1,500
Office Furniture	10-200-000-2402-00	1,000	960	12,000	1,000
Small Equipment - Not Office	10-200-000-2403-00	2,000	1,939	1,000	1,000
Small Tools	10-200-000-2404-00	850	716	850	850
Specialty Supplies	10-200-000-2405-00	-	-	-	-
Office Equipment	10-200-000-2406-00	500	121	1,500	10,000
Uniforms	10-200-000-2436-00	3,300	2,995	4,000	3,500
Training	10-200-000-2701-00	7,000	6,791	8,500	8,500

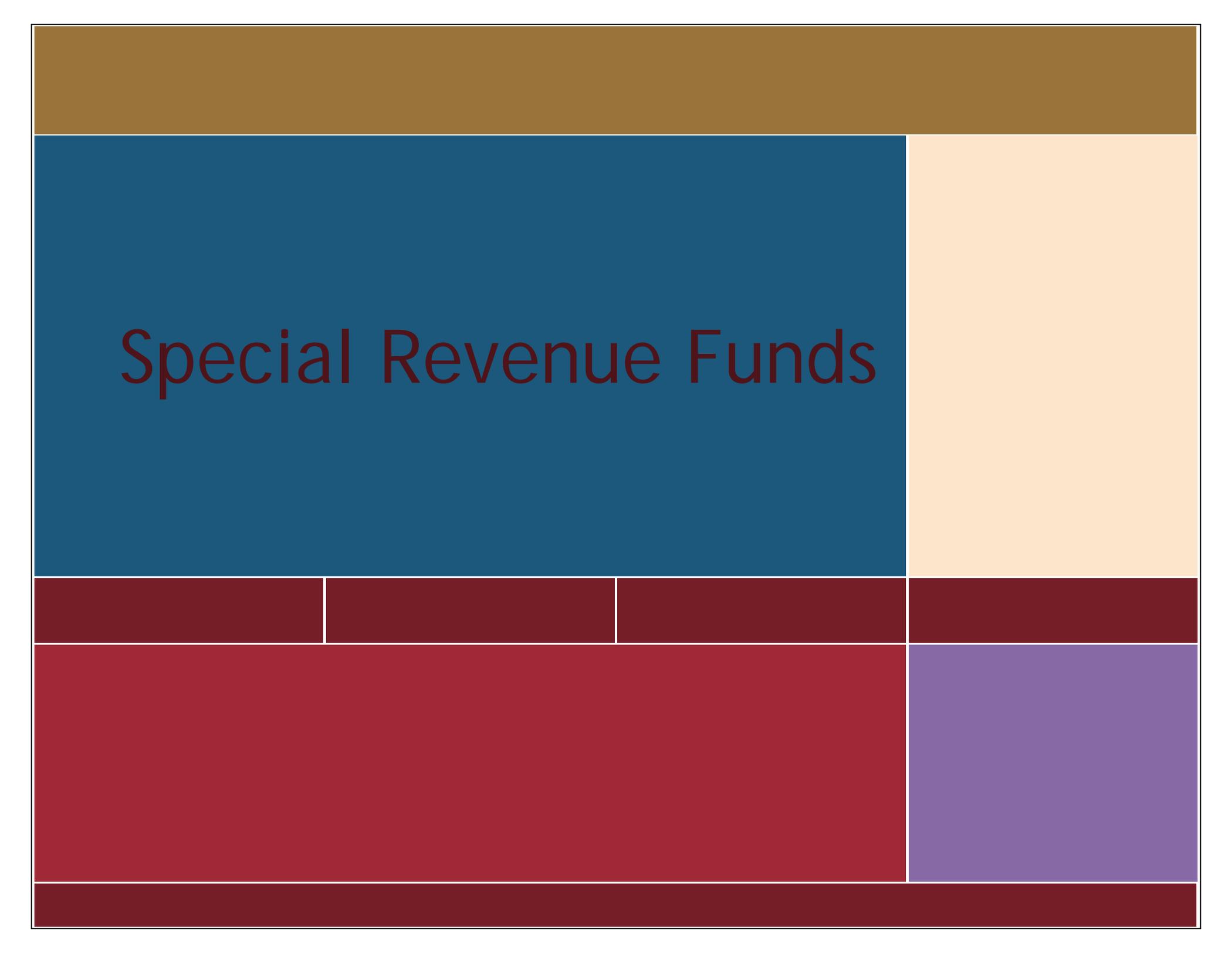
**BUILDING DEPARTMENT
FY 2016 *Initial* Budget**

Department # 200

Description	Account Number	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	2016 Council Adopted
Auto Mileage	10-200-000-2703-00	-	-	-	-
Seminars	10-200-000-2704-00	500	30	500	500
Publications	10-200-000-2711-00	1,000	807	500	500
Association Dues	10-200-000-2712-00	600	186	400	400
Job Health	10-200-000-2807-00	500	27	500	500
Special Projects	10-200-000-2931-00	121		6,000	6,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		189,365	173,324	191,224	267,300
CAPITAL OUTLAY					
Capital Outlay - Vehicles	10-200-000-2951-02	-	-	-	-
Capital Outlay - Computers & Related	10-200-000-2951-03	-	-	-	-
Capital Outlay - Improvements to Buildings	10-200-000-2951-71	24,000	-	-	-
TOTAL - CAPITAL OUTLAY		24,000	-	-	-
TOTAL - BUILDING DEPARTMENT - 200		\$ 786,271	\$ 721,649	\$ 804,770	\$ 898,648

BUILDING DEPARTMENT (200)
POSITION / TITLE / PERSONNEL COUNT

POSITION / TITLE	2015 COUNT	FY 2016 BUDGETED PERSONNEL
ADMINISTRATIVE DIVISION - Full-time Positions		
Director, Building Department	1	1
Administrative Assistant to Director	1	1
Building Inspector	4	4
Code Enforcement Officer	2	2
Building Maintenance Coordinator	1	1
Complex Maintenance II	1	1
Complex Maintenance I	2	2
Code Enforcement Secretary / Receptionist	1	1
TOTAL	13	13
Full-time Personnel Count	13	13
Part-time Personnel Count	0	0
TOTAL PERSONNEL COUNT FOR 2015 BUDGET	13	
TOTAL PERSONNEL COUNT FOR 2016 BUDGET		13



Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City prepares budgets for fifteen (15) Special Revenue Funds. The projected activities of each fund are detailed in the special Revenue Funds Section in the document.

- I. **STORM WATER USER FEE FUND** – The Storm Water User Fee Fund was established to account from the storm water user fee levied on households within the corporate limits of the City and to account for any related expenditures. The fee is sanctioned for use in helping the City comply with Alabama Department of Environmental Management requirements.
- II. **CAPITAL REPLACEMENT FUND** – The Capital Replacement Fund was established to account for twenty-five percent (25%) of the ½ cent sales tax passed in FY 2013 which is earmarked for the purchase of capital outlay assets. This fund was established to account for the revenues and the purchase of capital assets which have a useful life of longer than a year and a dollar value equal to, or greater, than values established in Madison’s Code of Ordinances – *Section 16-172*.
- III. **INFRASTRUCTURE REPAIR FUND** – The Infrastructure Repair Fund was established to account for twenty-five percent (25%) of the ½ cent sales tax passed in FY 2013 which is earmarked for the repair and maintenance of neighborhood streets. This fund was established to account for the earmarked revenues and the related repair and maintenance expenditures on neighborhood streets.
- IV. **GAS TAX FUND** – The Gasoline Tax Fund was established to account for the City’s share of gasoline taxes remitted by the State and collected by the City. The fund is comprised of the following gasoline taxes:
 - 7-cent Gasoline Tax – State remitted
 - 5-cent Gasoline Tax – State remitted
 - 4-cent Gasoline Tax – State remitted
 - 2-cent Gasoline Tax – collected by City
 - Petroleum Inspection Fees – State remitted
 - Excise Tax – State remitted

The Gas Tax Fund is for the maintenance of streets, roads and bridges, as well as mowing the right-of-ways and the payment of utilities in relation to traffic signals and street lights.

- V. TVA TAX FUND – The TVA Tax Fund was established to account for contributions to the Madison School System. The expenditures of the revenue source are restricted to sixty-five percent (65%) for education and the remaining thirty-five percent (35%) may be used by the City for general purposes.
- VI. SENIOR CENTER DONATION FUND – The Senior Center Donation Fund was established to account for and track all donated revenues made to the Senior Center. It also records and accounts for all expenditures made from the donated revenues.
- VII. STREET REPAIR AND MAINTENANCE FUND – The Street Repair and Maintenance Fund was established to account for the funds received from Madison Utilities in relation to trench failures in the streets and roads of the City. As of September 30, 2015, all funds have been received. The fund will remain in existence until all funds have been expended on the trench failure repairs.
- VIII. LIBRARY FUND – The Library Fund was established to account for the financing and operations of the City’s library. In 1989, the citizens of Madison approved a ½ mill property tax for library purposes and the resources and expenditures of the tax are accounted for in this fund.
- IX. GENERAL OBLIGATION BOND COLLECTION FUND – The General Obligation Bond Collection Fund (*formerly called: Water Distribution and Storage Project Fund*) was established to account for the revenue sources specifically earmarked for the payment of the City’s general obligation bonds. The revenue sources are restricted for the payment of the debt (principal and interest), with any remaining revenues reverting back to the General Fund to help support daily operations.
- X. COURT CORRECTIONS FUND – The Court Corrections Fund was established to account for the revenues and related expenditures in conjunction with fines earmarked by the State for Municipal Court use only.
- XI. MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND – The Municipal Government Capital Improvement Fund was established to account for the expenditures of revenues received from the State of Alabama solely for capital improvements.

- XII. FEDERAL FORFEITURE FUND – The Federal Forfeiture Fund was established to account for seized funds from Federal cases which are remitted back to the City by the courts. The funds are earmarked for police use only and accounted for in this fund.
- XIII. DOMESTIC VIOLENCE FUND – The Domestic Violence Fund was established to account for expenditures of revenues received from the Alabama Department of Economic and Community Affairs. The grant partially reimburses the salary of one detective, whose main cases are domestic violence cases.
- XIV. STATE FORFEITURE FUND – The State Forfeiture Fund was established to account for seized funds from State cases which are remitted back to the City by the courts. The funds are earmarked for police use only and accounted for in this fund.
- XV. CPR FUND – The CPR Fund was established to account for funds donated to the Fire and Rescue Department. The donated funds are for the training of individuals in CPR.

SPECIAL REVENUE FUNDS
FY 2016 Initial Budget
SUMMARY

Description	Storm Water User Fee Fund # 11	1/2 cent Sales Tax Capital Replacement Fund # 12	1/2 cent Sales Tax Infrastructure Repair Fund # 13	Gas Tax Fund # 20	TVA Tax Fund # 22	Senior Center Donation Fund # 28	FORBEARANCE Street Repair and Fund # 29	Library Fund # 70	General Obligation Bond Collection Fund # 71	Corrections and Court-Etc. Fines Fund # 74	Municipal Government Capital Improvement Fund # 76	Federal Forfeiture Fund # 77	Domestic Violence Grant Fund # 78	State Forfeiture Fund # 80	CPR Fund # 82	TOTAL FY 2016 Adopted BUDGET
REVENUES																
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Motor Fuel	-	-	-	1,110,600	-	-	-	-	-	-	-	-	-	-	-	1,110,600
Grant	-	-	-	-	-	-	-	-	-	-	-	-	27,102	-	-	27,102
Property Taxes - 1/2 mil (for library)	-	-	-	-	-	-	-	321,429	-	-	-	-	-	-	-	321,429
Property Taxes - 5 1/2 mil	-	-	-	-	-	-	-	-	3,535,714	-	-	-	-	-	-	3,535,714
Sales Taxes - General Obligation Debt	-	-	-	-	-	-	-	-	2,716,250	-	-	-	-	-	-	2,716,250
Sales Taxes - 1/2 Cent - Passed 2013	-	679,063	679,063	-	-	-	-	-	1,358,125	-	-	-	-	-	-	2,716,251
Sales Taxes - 2 Cents - Shoppes of Madison	-	-	-	-	-	-	-	-	920,542	-	-	-	-	-	-	920,542
Sales Taxes - 1/2 Cent - Shoppes of Madison	-	-	-	-	-	-	-	-	230,136	-	-	-	-	-	-	230,136
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	-	-	-	-	-	-	-	-	230,136	-	-	-	-	-	-	230,136
Fines	-	-	-	-	-	-	-	-	-	280,375	-	-	-	-	-	280,375
Storm Water Fees	299,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,000
Investment Earnings	-	200	200	-	-	-	-	-	2,000	-	250	-	-	-	-	2,650
Contributions and Donations	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	1,500	3,500
Other	-	-	-	-	-	-	-	-	-	-	365,000	2,000	-	2,000	-	369,000
TOTAL REVENUES	299,000	679,263	679,263	1,110,600	80,000	2,000	-	321,429	8,992,903	280,375	365,250	2,000	27,102	2,000	1,500	12,842,685
OTHER SOURCES																
Transfers In	-	-	-	-	-	-	-	400,000	400,000	-	-	-	6,961	-	-	806,961
TOTAL OTHER SOURCES	-	-	-	-	-	-	-	400,000	400,000	-	-	-	6,961	-	-	806,961
TOTAL REVENUES AND OTHER SOURCES	299,000	679,263	679,263	1,110,600	80,000	2,000	-	721,429	9,392,903	280,375	365,250	2,000	34,063	2,000	1,500	13,649,646
EXPENDITURES																
General Administration	-	-	-	-	52,000	-	-	681,000	10,000	-	-	-	-	-	-	743,000
Police Department	-	-	-	-	-	-	-	-	-	-	15,000	34,063	13,785	-	-	62,848
Public Works Department	-	-	-	1,105,000	-	-	135,000	-	-	-	-	-	-	-	-	1,240,000
Recreation Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
Engineering Department	299,000	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	899,000
Senior Center	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	4,000
Capital Outlay	-	715,500	-	-	-	-	-	-	-	-	-	-	-	-	-	715,500
TOTAL EXPENDITURES	299,000	715,500	600,000	1,105,000	52,000	4,000	135,000	681,000	10,000	-	-	15,000	34,063	13,785	10,000	3,674,348
OTHER USES																
Transfers Out - <i>To General Fund</i>	-	-	-	-	28,000	-	-	-	3,000,000	250,000	-	-	-	-	-	3,278,000
Transfers Out - <i>To General Fund</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out - <i>To 1/2 cent Capital Replacement Fund</i>	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	400,000
Transfers Out - <i>To Debt Service Funds - General Obligations</i>	-	-	-	-	-	-	-	-	5,165,576	-	-	-	-	-	-	5,165,576
Transfers Out - <i>To Debt Service - 2011 Taxable Bonds</i>	-	-	-	-	-	-	-	-	922,283	-	-	-	-	-	-	922,283
TOTAL OTHER USES	-	-	-	-	28,000	-	-	-	9,087,859	250,000	400,000	-	-	-	-	9,765,859
TOTAL EXPENDITURES AND OTHER USES	299,000	715,500	600,000	1,105,000	80,000	4,000	135,000	681,000	9,097,859	250,000	400,000	15,000	34,063	13,785	10,000	13,440,207
REVENUES AND OTHER SOURCES OVER (UNDER)																
EXPENDITURES AND OTHER USES	-	(36,237)	79,263	5,600	-	(2,000)	(135,000)	40,429	295,044	30,375	(34,750)	(13,000)	-	(11,785)	(8,500)	209,439
BEGINNING FUND BALANCE - OCTOBER 1	-	525,000	190,000	552,500	-	5,147	135,000	58,732	1,070,000	255,910	245,367	19,450	-	14,000	10,000	3,081,106
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ 488,763	\$ 269,263	\$ 558,100	\$ -	\$ 3,147	\$ -	\$ 99,161	\$ 1,365,044	\$ 286,285	\$ 210,617	\$ 6,450	\$ -	\$ 2,215	\$ 1,500	\$ 3,290,545

STORM WATER USER FEE FUND
FY 2016 *Initial* Budget

Storm Water Fee Fund - Fund # 11

General Ledger Account	Account Number	2013 Audited Budget	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
Storm Water Fee	11-000-7700-00	\$ -	\$ -	\$ -	\$ -	\$ 299,000
TOTAL INTERGOVERNMENTAL REVENUES		-	-	-	-	299,000
INVESTMENT EARNINGS						
Interest Income	11-000-6030-10	-	-	-	-	-
TOTAL INVESTMENT REVENUES		-	-	-	-	-
OTHER REVENUES						
Miscellaneous	11-000-5600-00	-	-	-	-	-
OTHER FINANCING SOURCES						
Transfers In	11-000-3910-00	-	-	-	-	-
TOTAL - REVENUES		-	-	-	-	299,000
EXPENDITURES						
OPERATING EXPENDITURES						
Storm Water Fee - Expenditures	11-150-000-2933-00	-	-	-	-	299,000
TOTAL - EXPENDITURES		-	-	-	-	299,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		-	-	-	-	-
FUND BALANCE - OCTOBER 1		-	-	-	-	-
FUND BALANCE - SEPTEMBER 30		\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Stormwater User Fee Budget Details
Engineering Department**

Stormwater User Fee Fund - Fund # 11

STORMWATER USER FEES - EXPENDITURES		
CONSULTANTS		
	<i>Annual Report</i>	\$ 11,000
	<i>SWMPP</i>	20,000
	<i>ORI</i>	50,000
	<i>IDDE Training</i>	1,200
Total - Consultants		82,200
CRS		
	<i>Flood Study</i>	60,000
	<i>CFM Certifications</i>	3,000
	<i>Stream Maintenance</i>	15,000
Total - CRS		78,000
PUBLIC EDUCATION, OUTREACH & TRAINING		
	<i>Madison Co. Drinking Water Festival</i>	500
	<i>Madison Street Festival</i>	2,500
	<i>Madison Chamber Business Expo</i>	2,500
	<i>Water Wheels</i>	500
	<i>QCI Training</i>	1,200
	<i>Informational Signage</i>	1,500
Total - Public Education, Outreach & Training		8,700
ROADWAY MAINTENANCE		
	<i>Shoulder Clipping</i>	
	<i>Madison Blvd.</i>	10,000
	<i>Street Sweeping</i>	
	<i>Subdivision Roads - 140 miles</i>	24,000
	<i>Collector Roads - 100 miles</i>	10,000
	<i>Storm Cleanup & Event Cleanup</i>	4,000
Total - Roadway Maintenance		48,000

**2016 Stormwater User Fee Budget Details
Engineering Department**

Stormwater User Fee Fund - Fund # 11

STORMWATER USER FEES - EXPENDITURES		
DETENTION POND MODIFICATIONS		
Detention Pond Modifications		44,160
	<i>Stone Crest</i>	
	<i>YMCA</i>	
	<i>Bradford Farms</i>	
	<i>Hughes Road Crossing</i>	
Total - Detention Pond Modifications		44,160
Total Stormwater Budget		261,060
	Contingency	20,000
	1% County	2,990
	5% State	14,950
Total Budget		\$299,000.00

CAPITAL REPLACEMENT FUND
FY 2016 Initial Budget

Capital Replacement Fund- Fund # 12

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
TAXES						
1/2 cent Sales Tax - Passed 2013 - Capital Replacement	12-000-5005-00	\$ -	\$ 660,000	\$ 647,813	\$ 647,813	\$ 679,063
INVESTMENT EARNINGS						
Interest Income	12-000-6030-10	-	-	200	200	200
OTHER FINANCING SOURCES						
Transfers In	12-000-3910-00	-	-	-	-	-
TOTAL - REVENUES		-	660,000	648,013	648,013	679,263
EXPENDITURES						
CAPITAL OUTLAY						
Capital Outlay -	12-xxx-000-2951-xx	-	-	948,618	948,618	715,500
OTHER FINANCING USES						
<i>Transfer out from this fund to General Fund for capital assets purchases to be reimbursed</i>	12-010-000-5090-10		304,974			
<i>Transfer out from this fund to General Fund to cover operational expenses</i>	12-010-000-5090-10		150,000		150,000	
			-	-	-	-
TOTAL - EXPENDITURES		-	454,974	948,618	1,098,618	715,500
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		-	205,026	(300,605)	(450,605)	(36,237)
FUND BALANCE - OCTOBER 1		-	-	386,500	386,500	525,000
FUND BALANCE - SEPTEMBER 30		\$ -	\$ 205,026	\$ 85,895	\$ (64,105)	\$ 488,763

ATTACHMENT TO
CAPITAL REPLACEMENT FUND
For FY 2016

(A Special Revenue Fund)

CAPITAL ASSETS - REQUESTED BY DEPARTMENTS

LISTING OF ASSETS TO BE PURCHASED WITH 1/2 cent SALES TAX

1/2 cent Capital Replacement - Fund # 12

				2016	
Department	Account Number	Department Requested		Council Adopted	
		Asset Cost	TOTAL	Asset Cost	TOTAL
POLICE					
Three (3) patrol cars - outfitted - each \$45,000					
Yearly rotation schedule - purchase three (3)					
new cars (detective or patrol) and rotate into service					
at the same time rotate the three (3) worst car					
out of service.	12-020-000-2951-02	\$ 135,000		\$ 135,000	
TOTAL POLICE			\$ 135,000		\$ 135,000
PUBLIC WORKS					
Two (2) 2016 Crew Cab Trucks with beds - (Truch each: \$32,000 and					
bed each: \$5,000)	12-030-000-2951-02	\$ 74,000		\$ 74,000	
Dump Truck - <i>carryover expenditure from FY 2015 - to be paid in FY 2016</i>	12-030-000-2951-01	\$ 90,000		\$ 90,000	
TOTAL PUBLIC WORKS			\$ 164,000		\$ 164,000
PARKS & RECREATION					
MARS Van & Lift	12-050-000-2951-02	\$ 60,000		\$ 60,000	
Resurfacing Tennis Courts	12-050-000-2951-80	\$ 90,000		\$ 90,000	
HVAC - Dublin - <i>carrover expenditure from FY 2015 - due to conflict</i>	12-050-000-2951-71	\$ 150,000		\$ 150,000	
TOTAL PARKS & RECREATION			\$ 300,000		\$ 300,000
FIRE & RESCUE					
Pumper Truck	12-060-000-2951-01	\$ 575,000		\$ -	
Sirens - <i>carryover expenditure from FY 2015 - to be paid in FY 2016</i>	12-060-000-2951-80	\$ 110,000		\$ 110,000	
TOTAL FIRE & RESCUE			\$ 685,000		\$ 110,000
ENGINEERING					
2016 Ford F-150 Extended Cab 4 x 4	12-150-000-2951-02	\$ 30,000		\$ -	
TOTAL ENGINEERING			\$ 30,000		\$ -
INFORMATION TECHNOLOGY					
Cisco ASA5525 Security Appliance - rack mounted network component	12-180-000-2951-03	\$ 6,500		\$ 6,500	
TOTAL INFORMATION TECHNOLOGY			\$ 6,500		\$ 6,500
TOTAL CAPITAL ASSETS TO BE PURCHASED FROM SPECIAL REVENUE FUND					
1/2 cent CAPITAL REPLACEMENT FUND			\$ 1,320,500		\$ 715,500

INFRASTRUCTURE REPAIR FUND
FY 2015 Initial Budget

Infrastructure Repair Fund - Fund # 13

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
TAXES						
1/2 cent Sales Tax - Passed 2013 - Infrastructure	13-000-5005-00	\$ -	\$ 660,000	\$ 647,813	\$ 647,813	\$ 679,063
INVESTMENT EARNINGS						
Interest Income	13-000-6030-20	-	-	200	200	200
TOTAL - REVENUES		-	660,000	648,013	648,013	679,263
EXPENDITURES						
CAPITAL OUTLAY						
Capital Outlay - Road & Streets	13-150-000-2951-20	-	-	700,000	700,000	600,000
Capital Outlay - Improvement Other Than Buildings	13-150-000-2951-80	-	-	40,000	-	-
OTHER FINANCING USES						
<i>FY 2015 Transfer Out from Infrastructure to General Fund for Engineering topo study</i>			300,000		-	-
TOTAL - EXPENDITURES		-	300,000	740,000	700,000	600,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		-	150,000	(91,987)	(51,987)	79,263
FUND BALANCE - OCTOBER 1		-	-	279,318	279,318	190,000
FUND BALANCE - SEPTEMBER 30		\$ -	\$ 150,000	\$ 187,331	\$ 227,331	\$ 269,263

INFRASTRUCTURE REPAIR FUND

For FY 2016

(A Special Revenue Fund)

LISTING OF NEIGHBORHOOD ROADS TO BE REPAIRED WITH 1/2 cent SALES TAX

1/2 cent Infrastructure Repair Fund - Fund # 13

Council District	2009 PASER Rating	2015 PASER Rating	Length (linear feet)	Subdivision Street
1	6	5	500	Carmine Circle
1	4	4	800	Village Lane
1	5	5	1,700	Michael Avenue
3	4	4	2,200	Golden Rod Lane
3	7	5	200	Azalea Circle
4	4	3	1,500	Telluride Drive
4	5		500	Telluride Circle
4	5	4	700	Ketchum Way
4	5		1,300	Meadow Drive *
4	4		800	Jackson Lane *
4	5		550	Sally Lane *
4	5		250	Joel Drive *
4	4		600	Monte Visa Drive *
5	5	5	300	Harpers Hop Court
5	4	3	1,400	Harpers Hop Drive
6	6	5	2,200	Stella Drive (propose to
6	6	6	2,500	High Road (propose to
7	6	4	1,100	Melinda Drive
7	6	5	150,000	Donash Circle
7	6	5	200	Silverton Circle
TOTAL LF			169,300	

** Roads to be resurfaced after Madison Utilities Sewer Improvement*

GAS TAX FUNDS
FY 2016 Initial Budget

GAS TAX FUNDS - Fund # 20

General Ledger Account	Account Number	2013 Audited Budget	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
2 Cent Gas Tax	20-000-7005-00	\$ 378,873	\$ 375,000	\$ 380,000	\$ 380,000	\$ 365,000
4 Cent Gas Tax	20-000-7002-00	224,456	235,000	235,000	235,000	225,100
5 Cent Gas Tax	20-000-7006-00	74,493	70,000	70,000	70,000	70,000
7 Cent Gas Tax	20-000-7004-00	437,625	445,000	425,000	425,000	425,000
Excise Tax	20-000-7009-00	4,009	4,000	3,500	3,500	3,500
Petroleum Inspection Fees	20-000-7003-00	14,927	13,000	12,000	12,000	12,000
Street Signs	20-000-7006-00	10,710	-	-	-	10,000
TOTAL INTERGOVERNMENTAL REVENUES		1,145,093	1,142,000	1,125,500	1,125,500	1,110,600
INVESTMENT EARNINGS						
Interest Income - 2 Cent Gas Tax	20-000-6030-24	34	45	-	-	-
Interest Income - 4 Cent Gas Tax	20-000-6030-22	313	600	-	-	-
Investment Income - 5 Cent Gas Tax	20-000-6030-25	288	250	-	-	-
Investment Income - 7 Cent Gas Tax	20-000-6030-21	24	25	-	-	-
Investment Income - Excise Tax	20-000-6030-26	3	10	-	-	-
Investment Income - Petro Inspection Fees	20-000-6030-23	9	20	-	-	-
Investment Income - Street Signs - Subdivision	20-000-6030-27	4	-	-	-	-
TOTAL INVESTMENT REVENUES		675	950	-	-	-
OTHER REVENUES						
Miscellaneous	20-000-5600-00	-	-	-	-	-
OTHER FINANCING SOURCES						
Transfers In	20-000-3910-00	-	-	258,356	258,356	-
TOTAL - REVENUES		1,145,768	1,142,950	1,383,856	1,383,856	1,110,600
EXPENDITURES						
OPERATING EXPENDITURES						
Seven (7) Cent Gas Tax - Paid from						

GAS TAX FUNDS
FY 2016 Initial Budget

GAS TAX FUNDS - Fund # 20

General Ledger Account	Account Number	2013 Audited Budget	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
Utilities - Street Lights - 7 Cent Gas tax	20-030-000-2131-00	488,711	425,000	425,000	425,000	425,000
Four (4) Cent Gas Tax - Paid from						
Specialty Supplies - Roads - 4 Cent Gas Tax	20-030-000-2405-04	302,293	225,000	200,000	200,000	200,000
Specialty Supplies - Signs - 4 Cent Gas Tax	20-030-000-2405-14	-	-	25,000	25,000	25,000
Two (2) Cent Gas Tax - Paid from						
Subcontract - Right-of-Way Mowing - 2 Cent Gas	20-030-000-1930-00	267,371	176,050	215,000	215,000	310,000
Specialty Supplies - Roads - 2 Cent Gas Tax	20-030-000-2405-02	28,849	158,950	125,000	125,000	75,000
Specialty Supplies - Signs - 2 Cent Gas Tax	20-030-000-2405-12	25,606	38,000	10,000	10,000	10,000
Specialty Supplies - Signals - 2 Cent Gas Tax	20-030-000-2405-42	19,726	60,000	50,000	50,000	30,000
Street-Signs - SUB-DIVISIONS - Paid from						
Special Projects - Street Signs - Subdivisions	20-030-000-2931-31	5,293	11,000	20,000	20,000	30,000
TOTAL - OPERATING EXPENDITURES		1,137,849	1,094,000	1,070,000	1,070,000	1,105,000
CAPITAL OUTLAY						
Capital Outlay	20-030-000-2951-00	2,580	-	-	-	-
Capital Outlay - Heavy Equipment	20-030-000-2951-01	13,182	-	-	-	-
Capital Outlay - Vehicles	20-030-000-2951-02	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		15,762	-	-	-	-
TOTAL - EXPENDITURES		1,153,611	1,094,000	1,070,000	1,070,000	1,105,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(7,843)	48,950	313,856	313,856	5,600
FUND BALANCE - OCTOBER 1		200,511	330,751	379,701	379,701	552,500
FUND BALANCE - SEPTEMBER 30		\$ 192,668	\$ 379,701	\$ 693,557	\$ 693,557	\$ 558,100

TVA TAX FUND
FY 2016 *Initial Budget*

TVA Tax Fund - Fund # 22

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
TVA Tax Proceeds	22-000-7001-00	\$ 81,132	\$ 76,102	\$ 77,943	\$ 77,943	\$ 80,000
INVESTMENT EARNINGS						
Interest Income - TVA Tax	22-000-6030-20	61	48	50	50	-
TOTAL - REVENUES		81,193	76,150	77,993	77,993	80,000
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Transfer Out - <i>to Component Unit (Madison City Schools)</i>	22-010-000-5030-01	52,736	49,498	50,663	50,663	52,000
OTHER FINANCING USES						
Transfer Out - <i>to General Fund</i>	22-010-000-5090-10	12	26,652	27,280	27,280	28,000
TOTAL - TVA TAX EXPENDITURES		52,748	76,150	77,943	77,943	80,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
		28,445	-	50	50	-
FUND BALANCE - OCTOBER 1		-	-	-	-	-
FUND BALANCE - SEPTEMBER 30		\$ 28,445	\$ -	\$ 50	\$ 50	\$ -

SENIOR CENTER DONATION FUND
FY 2016 Initial Budget

Senior Center Donation Fund - Fund # 28

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
CONTRIBUTIONS & DONATIONS						
Donation	28-000-6005-00	\$ 4,882	\$ 1,700	\$ 2,000	\$ 4,882	\$ 2,000
INVESTMENT EARNINGS						
Interest Income - Senior Center Donations	28-000-6030-22	24	25	15	35	-
TOTAL - REVENUES		4,906	1,725	2,015	4,917	2,000
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Miscellaneous	28-160-000-2170-00	5	-	1,000	1,000	-
Repairs - City Buildings	28-160-000-2211-00	-	-	-	-	-
Office Supplies	28-160-000-2401-00	-	-	-	-	-
Office Furniture	28-160-000-2402-00	-	-	5,000	5,000	-
Office Equipment	28-160-000-2406-00	-	-	-	-	-
Senior Center Donation Uses	28-160-000-7550-16	-	-	-	-	4,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		5	-	6,000	6,000	4,000
CAPITAL OUTLAY						
Capital Outlay		-	-	-	-	-
Capital Outlay - Office Furniture	28-160-000-2951-04	-	150,000	8,000	150,000	-
Capital Outlay - Computers & Related	28-160-000-2951-03	-	8,000	8,000	8,000	-
Capital Outlay - Improvements to Buildings	28-160-000-2951-71	-	8,000	8,000	8,000	-
TOTAL - CAPITAL OUTLAY		-	166,000	24,000	166,000	-
TOTAL - SENIOR CENTER DONATION EXPENDITURES		5	166,000	30,000	172,000	4,000
REVENUES OVER (UNDER) EXPENDITURES						
AND OTHER FINANCING USES		4,901	(164,275)	(27,985)	(167,083)	(2,000)
FUND BALANCE - OCTOBER 1		23,547	28,448	30,230	30,230	5,147
FUND BALANCE - SEPTEMBER 30		\$ 28,448	\$ (135,827)	\$ 2,245	\$ (136,853)	\$ 3,147

STREET REPAIR AND MAINTENANCE
FY 2016 *Initial* Budget

Street Repair & Maintenance Fund - Fund # 29

General Ledger Account	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INVESTMENT EARNINGS						
Interest Income	29-000-6030-20	\$ 27	\$ 15	\$ 15	\$ -	\$ -
OTHER FINANCING SOURCES						
Transfer In - <i>from Component Unit (Madison Utilities)</i>	29-000-3910-10	52,302	460,408	-	-	-
TOTAL - REVENUES		52,329	460,423	15	-	-
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Miscellaneous	29-030-000-2170-00	-	-	-	-	-
Specialty Supplies - Roads	29-030-000-2405-31	-	460,423	250,000	167,387	135,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		-	460,423	250,000	167,387	135,000
TOTAL - EXPENDITURES		-	460,423	250,000	167,387	135,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		52,329	-	(249,985)	(167,387)	(135,000)
FUND BALANCE - OCTOBER 1		-	30,000	275,000	167,372	135,000
			150000		150000	
FUND BALANCE - SEPTEMBER 30		\$ 52,329	\$ 30,000	\$ 25,015	\$ (15)	\$ -

LIBRARY FUND
FY 2016 Initial Budget

Library Fund - Fund # 70

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
Library Tax - 1/2 mill	70-000-7045-00	\$ 294,694	\$ 310,571	\$ 321,072	\$ 321,072	\$ 321,429
INVESTMENT EARNINGS						
Interest Income - Library	70-000-6030-20	139	100	100	100	-
OTHER REVENUES						
Miscellaneous	70-000-5600-00	1,054	-	-	-	-
Donations	70-000-6005-00	-	-	-	-	-
TOTAL OTHER REVENUES		1,054	-	-	-	-
OTHER FINANCING SOURCES						
Transfer In - <i>from General Fund</i>	70-000-3910-00	269,047	300,400	360,000	360,000	400,000
TOTAL - REVENUES		564,934	611,071	681,172	681,172	721,429
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Telephone	70-010-000-2121-00	3,577	4,079	5,000	5,000	6,500
Utilities	70-010-000-2131-00	34,606	36,000	36,000	36,000	36,000
Miscellaneous	70-010-000-2170-00	46	150,000	100	150,000	-
Repairs - City Buildings	70-010-000-2211-00	8,980	10,000	10,000	10,000	13,000
Grounds Maintenance	70-010-000-2216-00	10,300	13,000	10,000	10,000	10,000
Rental Contracts	70-010-000-2314-00	9,101	9,053	9,000	9,000	10,500
Office Equipment - new phone system	70-010-000-2406-00	-	-	10,000	10,000	5,000
Library Services	70-010-000-2925-00	485,345	525,000	590,000	590,000	600,000
TOTAL - OPERATING EXPENDITURES/EXPENSES		551,955	747,132	670,100	820,000	681,000
CAPITAL OUTLAY						
Capital Outlay - Improvements to Buildings	70-010-000-2951-00	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-
TOTAL - LIBRARY FUND EXPENDITURES		551,955	747,132	670,100	820,000	681,000

LIBRARY FUND
FY 2016 *Initial* Budget

Library Fund - Fund # 70

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		12,979	(136,061)	11,072	(138,828)	40,429
FUND BALANCE - OCTOBER 1		31,914	44,893	58,732	58,732	58,732
FUND BALANCE - SEPTEMBER 30		\$ 44,893	\$ (91,168)	\$ 69,804	\$ (80,096)	\$ 99,161

GENERAL OBLIGATION BOND COLLECTION FUND
FY 2016 Initial Budget

General Obligation Bond Collection Fund - Fund # 71

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
TAXES						
5 1/2 Mil Ad Valorem Tax	71-000-7042-00	\$ 3,241,763	\$ 3,416,281	\$ 3,531,786	\$ 3,531,786	\$ 3,535,714
1/2 Cent Sales Tax - General Debt Service	71-000-7046-00	2,580,484	2,571,250	2,591,250	2,591,250	2,716,250
1/2 Cent Sales Tax - General Dept Service - Passed 2013	71-000-5005-00	-	1,200,830	1,295,625	1,295,625	1,358,125
2-Cents Sales Tax - Shoppes of Madison	71-000-7042-75	873,042	885,320	906,938	906,938	920,542
1/2 Cent Sales Tax - Shoppes of Madison	71-000-7046-75	218,369	221,330	226,735	226,735	230,136
1/2 Cent Sales Tax - Shoppes of Madison - Passed 2013	71-000-7046-80	-	-	-	226,735	230,136
TOTAL TAXES		6,913,658	8,295,011	8,552,334	8,779,069	8,990,903
INVESTMENT EARNINGS						
Interest Income - Debt Service	71-000-6030-21	2,266	4,200	4,200	2,000	2,000
OTHER REVENUES						
Transfer In	71-000-5600-00	1,006	300,000	400,000	400,000	400,000
TOTAL - REVENUES		6,916,930	8,599,211	8,956,534	9,181,069	9,392,903
EXPENDITURES						
General Administration						
Miscellaneous	71-010-000-2170-00	4,555	6,000	6,000	6,000	10,000
OTHER FINANCING USES						
Transfer Out - <i>to General Fund</i>	71-010-000-5090-10	2,500,000	2,250,000	2,900,000	2,900,000	3,000,000
Transfer Out - <i>to Debt Service - G.O Bonds</i>	71-010-000-5090-40	3,618,366	4,125,770	4,120,103	4,120,103	5,165,576
Transfer Out - <i>to Debt Service - 2011 Taxable - Shoppes of Madison</i>	71-010-000-5090-75	896,941	1,172,642	919,845	919,845	922,283
Transfer Out - <i>to General Fund - monthly installment notes</i>	71-010-000-5090-10			695,000	695,000	-
Transfer Out - <i>to GENERAL FUND. Transfer \$550,000 of the FY 2014 collections (still in bank) of the 1/2 cent Sales Tax to pay CASH for ONE (1) fire engine needed by Fire & Rescue Department - - - NOTE: In the future when a new bond issue is floated, the 1/2 cent sales of approximately \$1,300,000 can be used to make the yearly bond payments</i>	71-010-000-5090-10	-	-	550,000	550,000	-
TOTAL - OTHER FINANCING USES		7,015,307	7,548,412	9,184,948	9,184,948	9,087,859

GENERAL OBLIGATION BOND COLLECTION FUND
FY 2016 *Initial Budget*

General Obligation Bond Collection Fund - Fund # 71

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
TOTAL - EXPENDITURES		7,019,862	7,554,412	9,190,948	9,190,948	9,097,859
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(102,932)	1,044,799	(234,414)	(9,879)	295,044
FUND BALANCE - OCTOBER 1		1,373,928	1,270,996	2,661,400	2,661,400	1,070,000
FUND BALANCE - SEPTEMBER 30		\$ 1,270,996	\$ 2,315,795	\$ 2,426,986	\$ 2,651,521	\$ 1,365,044

COURT CORRECTIONS FUND
FY 2016 Initial Budget

Court Corrections Fund - Fund # 74

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
FINES						
Corrections Court Cost	74-000-5020-10	\$ 236,962	\$ 225,000	\$ 250,000	\$ 250,000	\$ 195,000
ETC Court Cost	74-000-5020-20	11,773	9,500	12,035	12,035	8,940
Clerk's Judicial Admin Fund	74-000-5020-50	75,484	65,000	78,000	78,000	63,785
Solicitor's Fund	74-000-5020-60	15,732	13,000	15,000	15,000	12,650
TOTAL FINES		339,951	312,500	355,035	355,035	280,375
INVESTMENT EARNINGS						
Interest Income	74-000-6030-20	67	200	200	200	-
TOTAL - REVENUES		340,018	312,700	355,235	355,235	280,375
EXPENDITURES						
OTHER FINANCING USES						
Transfer Out - <i>To General Fund - \$245,000 from Corrections Account for Jail Expense and Judge's Salary and \$5,000 from ETC account to cover training and equipment</i>	74-010-000-5090-10	287,831	275,710	257,000	257,000	250,000
TOTAL - EXPENDITURES		287,831	275,710	257,000	257,000	250,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		52,187	36,990	98,235	98,235	30,375
			150000		150000	
FUND BALANCE - OCTOBER 1		157,158	194,283	194,283	194,283	255,910
FUND BALANCE - SEPTEMBER 30		\$ 209,345	\$ 231,273	\$ 292,518	\$ 292,518	\$ 286,285

MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND
FY 2016 *Initial* Budget

Municipal Government Capital Improvement Fund - Fund # 76

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INVESTMENT EARNINGS						
Interest Income	76-000-6030-20	\$ 598	\$ 500	\$ 250	\$ 250	\$ 250
OTHER REVENUES						
Other - Intergovernmental - from State	76-000-7676-00	967,223	350,000	365,000	365,000	365,000
TOTAL - REVENUES		967,821	350,500	365,250	365,250	365,250
EXPENDITURES						
OTHER FINANCING USES						
Transfer Out - <i>to G.O. Debt Collection Fund</i>	76--010-000-5090-10	1,121,652	300,000	400,000	400,000	400,000
TOTAL - EXPENDITURES		1,121,652	300,000	400,000	400,000	400,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(153,831)	50,500	(34,750)	(34,750)	(34,750)
FUND BALANCE - OCTOBER 1		367,384	213,553	279,820	279,820	245,367
FUND BALANCE - SEPTEMBER 30		\$ 213,553	\$ 264,053	\$ 245,070	\$ 245,070	\$ 210,617

FEDERAL FORFEITURE
FY 2016 Initial Budget

Federal Forfeiture Fund - Fund # 77

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
Federal Forfeiture	77-000-6420-00	\$ 220	\$ 14,000	\$ 5,000	\$ 1,500	\$ 2,000
INVESTMENT EARNINGS						
Interest Income	77-000-6030-20	1	-	-	-	-
OTHER FINANCING SOURCES						
Transfer In	77-000-3910-00	-	-	-	-	-
TOTAL - REVENUES		221	14,000	5,000	1,500	2,000
EXPENDITURES						
OPERATING EXPENDITURES						
Miscellaneous	77-020-000-2170-00	483				
Uniforms - Federal Forfeiture	77-020-000-2436-00	-	14,000	12,000	12,000	-
Federal Forfeiture Uses - Police Use Only	77-020-000-7590-77	-	-	-	-	15,000
CAPITAL OUTLAY						
Capital Outlay - Federal Forfeiture	77-020-000-2951-00	-	-	-	-	-
TOTAL - EXPENDITURES		483	150,000	12,000	150,000	15,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(262)	(136,000)	(7,000)	(148,500)	(13,000)
FUND BALANCE - OCTOBER 1		2,200	1,938	16,074	16,074	19,450
FUND BALANCE - SEPTEMBER 30		\$ 1,938	\$ (134,062)	\$ 9,074	\$ (132,426)	\$ 6,450

DOMESTIC VIOLENCE FUND
FY 2016 Initial Budget

Domestic Violence Fund - Fund # 78

General Ledger Account	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
Grant Revenue	78-000-6400-00	\$ 29,049	\$ 29,812	\$ 29,812	\$ 27,102	\$ 27,102
OTHER FINANCING SOURCES						
Transfer In - <i>from General Fund</i>	78-000-6030-23	-	-	-	6,961	6,961
TOTAL - REVENUES		29,049	29,812	29,812	34,063	34,063
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Salaries	78-020-000-1101-00	23,943	25,483	25,483	33,316	34,063
Employee Retirement	78-020-000-1301-00	1,917	2,380	2,380	329	-
Payroll Taxes	78-020-000-1304-00	1,709	1,949	1,949	418	-
Insurance	78-020-000-1336-00	132	-	-	-	-
Training	78-020-000-2701-00	-	-	-	-	-
Workers' Compensation	78-020-000-2801-00	1,348	-	-	-	-
Transfers Out	78-020-000-5090-10	2,385	-	-	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		31,434	29,812	29,812	34,063	34,063
TOTAL - EXPENDITURES		31,434	29,812	29,812	34,063	34,063
			150000		150000	
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(2,385)	-	-	-	-
FUND BALANCE - OCTOBER 1		2,385	-	-	-	-
FUND BALANCE - SEPTEMBER 30		\$ -	\$ -	\$ -	\$ -	\$ -

STATE FORFEITURE
FY 2016 Initial Budget

State Forfeiture Fund - Fund # 80 - Part of General Fund - Closes into General Fund

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
State Forfeiture	80-000-6410-00	\$ 58,377	\$ 40,000	\$ 35,000	\$ 8,000	\$ 2,000
INVESTMENT EARNINGS						
Interest Income	80-000-6030-20	31	20	20	-	-
OTHER FINANCING SOURCES						
Transfer In	80-000-3910-00	17,792	-	-	-	-
TOTAL - REVENUES		76,200	40,020	35,020	8,000	2,000
EXPENDITURES						
OPERATING EXPENDITURES						
Specialty Supplies - State Forfeiture	80-020-000-2405-99	749	-	-	-	-
State Forfeiture Uses - Police Use Only	80-020-000-7590-80	-	-	-	-	13,785
CAPITAL OUTLAY						
Capital Outlay - State Forfeiture	80-020-000-2951-99	29,277	40,000	30,000	30,000	-
TOTAL - EXPENDITURES		30,026	40,000	30,000	30,000	13,785
REVENUES OVER (UNDER) EXPENDITURES			150000		150000	
AND OTHER FINANCING USES		46,174	20	5,020	(22,000)	(11,785)
FUND BALANCE - OCTOBER 1		-	46,174	30,994	30,994	14,000
FUND BALANCE - SEPTEMBER 30		\$ 46,174	\$ 46,194	\$ 36,014	\$ 8,994	\$ 2,215

C P R F U N D
FY 2016 Initial Budget

CPR Fund - Fund # 82 - Part of General Fund - Closes into General Fund for audited financial statements

Description	Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
CONTRIBUTIONS & DONATIONS						
Donations	6005-00	\$ 1,351	\$ 2,200	\$ 2,200	\$ 1,500	\$ 1,500
OTHER REVENUES						
Miscellaneous	5600-00	2,839	-	-	-	-
INVESTMENT EARNINGS						
Interest Income	6030-20	7	-	-	-	-
TOTAL - REVENUES		4,197	2,200	2,200	1,500	1,500
EXPENDITURES						
OPERATING EXPENDITURES						
Training	2701-00	2,411	5,000	5,000	5,000	5,000
Safety Handout Booklet	7587-00	-		5,000	5,000	5,000
TOTAL OPERATING EXPENDITURES		2,411	5,000	10,000	10,000	10,000
TOTAL - EXPENDITURES		2,411	5,000	10,000	10,000	10,000
REVENUES OVER (UNDER) EXPENDITURES						
AND OTHER FINANCING USES		1,786	150,000	(7,800)	150,000	(8,500)
FUND BALANCE - OCTOBER 1		6,804	8,590	12,925	12,925	10,000
FUND BALANCE - SEPTEMBER 30		\$ 8,590	\$ 158,590	\$ 5,125	\$ 162,925	\$ 1,500

Debt Service Funds

DEBT SERVICE FUNDS

A **Debt Service Fund** is used to account for the accumulation of resources and payment of general obligation bond interest and principal from government resources. The City prepares budgets for two (2) debt service funds. The projected activities for each fund are detailed in this Debt Service Fund section.

MADISON CITY SCHOOLS DEBT SERVICE FUND – FUND # 46

The **Madison City Schools Debt Service Fund** accounts for four (4) school related general obligation bonds as follows:

- ❖ Series 2008-A General Obligation School Warrants – Original Issue Principal Amount: \$12,235,000
- ❖ Series 2009-A General Obligation School Warrants – Original Issue Principal Amount: \$51,110,000
- ❖ Series 2011-A General Obligation School Warrants – Original Issue Principal Amount: \$ 6,445,000
- ❖ Series 2011-B General Obligation School Warrants – Original Issue Principal Amount: \$18,460,000

CITY OF MADISON DEBT SERVICE FUND – FUND # 48

The **City of Madison Debt Service Fund** accounts for five (5) city related general obligation bonds as follows:

- ❖ Series 2006-A General Obligation City Warrants – Revised Issue Principal Amount: \$24,605,000
- ❖ Series 2011-C General Obligation City Warrants – Original Issue Principal Amount: \$ 7,300,000 – (*taxable issue*)
- ❖ Series 2013-A General Obligation City Warrants – Original Issue Principal Amount: \$26,985,000
- ❖ Series 2015-A General Obligation City Warrants – Original Issue Principal Amount: \$23,790,000
- ❖ Series 2015-B General Obligation City Warrants – Original Issue Principal Amount: \$12,255,000

In FY 2015, the City issued its 2015-A series bond which completely refunded the Series 2005 bond issue and created \$20,000,000 in new monies for capital improvement projects. The City also issued its Series 2015-B series bond which partially refunded the Series 2006 bond issue.

AUTHORIZATION TO ISSUE DEBT AND LEGAL DEBT MARGIN

The Constitution of Alabama provides that cities having a population of six thousand or more may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the all property within the corporate limits of the City. The Constitution of Alabama excludes from the debt limit bonds or other obligations, which may be issued for the purpose of acquiring and providing schoolhouses, waterworks and sewer.

IMPACT OF CAPITAL IMPROVEMENT PROGRAM

The City recognizes that debt issuance for capital projects will have an impact on future operating budgets. The projected growth of the General Fund budget includes the expenditures applicable to the operations of capital improvement programs. The debt service payments for the general obligation bonds will not have an impact on the General Fund budget. The dedicated 5 ½ mill property taxes and the ½ cent sales tax provide one-hundred percent (100%) of the debt service payments for the general obligation bonds.

DEBT SERVICE FUNDS
CITY of MADISON & MADISON CITY SCHOOLS
SUMMARY
FY 2016 *Initial* Budget

Description	City Debt Service Funds <i>Fund # 48</i>	School Debt Service Fund <i>Fund # 46</i>	Total FY 2016 <i>Adopted</i> BUDGET
OTHER FINANCING SOURCES			
Transfers In	\$ 6,087,859	\$ 5,361,855	\$ 11,449,714
Total - Other Financing Sources	6,087,859	5,361,855	11,449,714
DEBT SERVICE			
Interest Expense	3,804,422	3,881,855	7,686,277
Payment on Debt	2,200,000	1,480,000	3,680,000
Total - Debt Service	6,004,422	5,361,855	11,366,277
OTHER FINANCING SOURCES OVER (UNDER)			
DEBT SERVICE	83,437	-	83,437
FUND BALANCE - OCTOBER 1	658,635	-	658,635
FUND BALANCE - SEPTEMBER 30	\$ 742,072	\$ -	\$ 742,072

CITY OF MADISON, AL - GENERAL OBLIGATION DEBT SERVICE FUND
BOND ISSUES: 2006-A - 2011-C - 2013-A - 2015-A - 2015-B
FY 2016 Initial Budget

Fund # 48

Description	General Ledger Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
Interest Income - 2006 G.O. Warrants	48-000-6030-20	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income - 2011-C G.O. Taxable Warrants	48-000-6030-48	111	-	-	-	-
Interest Income - 2013-A G.O. Taxable Warrants	48-000-6030-49	131,912	-	-	-	-
TOTAL - REVENUES		132,023	-	-	-	-
OTHER FINANCING SOURCES						
Transfers In - 2006-A G.O. Warrants	48-000-3910-00	1,680,276	1,683,494	1,681,620	1,681,620	1,170,950
Transfers In - 2011-C G.O. Taxable Warrants	48-000-3910-99	909,019	1,172,642	919,845	919,845	922,283
Transfers In - 2013-A G.O. Warrants	48-000-3910-00	-	1,045,294	1,045,295	1,045,295	1,045,294
Transfers In - 2015-A G.O. Warrants	48-000-3910-00	-	-	-	-	2,489,863
Transfers In - 2015-B G.O. Warrants	48-000-3910-00	-	-	-	-	459,469
TOTAL - OTHER FINANCING SOURCES		2,589,295	3,901,430	3,646,760	3,646,760	6,087,859
TOTAL - REVENUES AND OTHER FINANCING SOURCES		2,721,318	3,901,430	3,646,760	3,646,760	6,087,859
OPERATING EXPENDITURES/EXPENSES						
Miscellaneous - 2006-A G.O. Warrants	48-010-000-2170-46	-	-	-	-	-
Miscellaneous - 2011-C G.O. Taxable Warrants	48-010-000-2170-48	-	-	-	-	-
Miscellaneous - 2013-A G.O. Warrants	48-010-000-2170-49	-	-	-	-	-
Miscellaneous - 2015-A G.O. Warrants	48-010-000-2170-xx	-	-	-	-	-
Miscellaneous - 2015-B G.O. Warrants	48-010-000-2170-xx	-	-	-	-	-
TOTAL - OPERATING EXPENDITURES/EXPENSES		-	-	-	-	-
DEBT SERVICE						
Interest - 2006-A G.O. Warrants	48-010-000-1905-46	1,635,275	1,633,494	1,631,619	1,631,619	1,120,950
Interest - 2011-C G.O. Taxable Warrants	48-010-000-1905-48	284,019	272,981	256,881	256,881	234,897
Interest - 2013-A G.O. Warrants	48-010-000-1905-49	-	958,186	1,045,294	1,045,294	1,045,294
Interest - 2015-A G.O. Warrants	48-010-000-1905-52	-	-	-	-	943,812
Interest - 2015-B G.O. Warrants	48-010-000-1905-53	-	-	-	-	459,469
Payment on Debt - 2006-A G.O. Warrants	48-010-000-8500-46	45,000	50,000	50,000	50,000	50,000
Payment on Debt - 2011-C G.O. Taxable Warrants	48-010-000-8500-48	625,000	635,000	650,000	650,000	675,000
Payment on Debt - 2013-A G.O. Warrants	48-010-000-8500-49	-	-	-	-	-
Payment on Debt - 2015-A G.O. Warrants	48-010-000-8500-52	-	-	-	-	1,475,000
Payment on Debt - 2015-B G.O. Warrants	48-010-000-8500-53	-	-	-	-	-
TOTAL - DEBT SERVICE		2,589,294	3,549,661	3,633,794	3,633,794	6,004,422

CITY OF MADISON, AL - GENERAL OBLIGATION DEBT SERVICE FUND
BOND ISSUES: 2006-A - 2011-C - 2013-A - 2015-A - 2015-B
FY 2016 *Initial* Budget

Fund # 48

Description	General Ledger Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
OTHER FINANCING USES						
Transfers Out	48-010-000-5090-10	-	-	-	-	-
Bond Issue Discount	48-010-000-8600-00	-	-	-	-	-
TOTAL - OTHER FINANCING USES		-	-	-	-	-
TOTAL - EXPENDITURES/EXPENSES AND OTHER USES		2,589,294	3,549,661	3,633,794	3,633,794	6,004,422
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES/EXPENSES AND OTHER FINANCING USES		132,024	351,769	12,966	12,966	83,437
FUND BALANCE - OCTOBER 1		148,910	280,934	632,703	645,669	658,635
FUND BALANCE - SEPTEMBER 30		\$ 280,934	\$ 632,703	\$ 645,669	\$ 658,635	\$ 742,072

**CITY OF MADISON, ALABAMA
GENERAL OBLIGATION WARRANTS
BONDS ISSUES: 2006-A - 2011-C - 2013-A - 2015-A - 2015-B
DEBT SERVICE REQUIREMENTS**

Fund # 48

YEAR	Principal	Interest	Total
2015	675,000.00	1,776,010.54	2,451,010.54
2016	2,225,000.00	3,804,420.60	6,029,420.60
2017	1,360,000.00	3,796,824.77	5,156,824.77
2018	2,385,000.00	3,753,448.52	6,138,448.52
2019	2,660,000.00	3,671,503.52	6,331,503.52
2020	2,850,000.00	3,575,578.52	6,425,578.52
2021	3,010,000.00	3,441,170.52	6,451,170.52
2022	2,345,000.00	3,298,434.39	5,643,434.39
2023	2,635,000.00	3,168,206.26	5,803,206.26
2024	3,775,000.00	3,014,431.26	6,789,431.26
2025	3,665,000.00	2,840,531.26	6,505,531.26
2026	4,100,000.00	2,670,206.26	6,770,206.26
2027	4,355,000.00	2,489,193.76	6,844,193.76
2028	4,565,000.00	2,305,006.26	6,870,006.26
2029	4,760,000.00	2,111,981.26	6,871,981.26
2030	4,985,000.00	1,926,906.26	6,911,906.26
2031	5,180,000.00	1,743,737.50	6,923,737.50
2032	5,360,000.00	1,550,162.50	6,910,162.50
2033	5,575,000.00	1,332,725.00	6,907,725.00
2034	5,790,000.00	1,100,450.00	6,890,450.00
2035	6,035,000.00	854,981.25	6,889,981.25
2036	6,285,000.00	596,512.50	6,881,512.50
2037	6,530,000.00	326,993.75	6,856,993.75
2038	1,920,000.00	96,000.00	2,016,000.00
2039	0.00	0.00	0.00
TOTAL	93,025,000.00	55,245,416.46	148,270,416.46

**GENERAL OBLIGATION WARRANTS
SERIES 2006-A, Dated: December 1, 2006**

Fund # 48

YEAR	Principal	Interest	Total
2015	-	560,943.75	560,943.75
2016	50,000.00	1,120,950.00	1,170,950.00
2017	55,000.00	1,118,981.25	1,173,981.25
2018	40,000.00	1,117,150.00	1,157,150.00
2019	40,000.00	1,115,550.00	1,155,550.00
2020	40,000.00	1,113,950.00	1,153,950.00
2021	45,000.00	1,112,250.00	1,157,250.00
2022	45,000.00	1,110,450.00	1,155,450.00
2023	50,000.00	1,108,550.00	1,158,550.00
2024	1,270,000.00	1,078,975.00	2,348,975.00
2025	1,330,000.00	1,020,475.00	2,350,475.00
2026	1,390,000.00	959,275.00	2,349,275.00
2027	1,455,000.00	895,262.50	2,350,262.50
2028	1,520,000.00	828,325.00	2,348,325.00
2029	1,590,000.00	758,350.00	2,348,350.00
2030	1,665,000.00	685,112.50	2,350,112.50
2031	1,740,000.00	608,500.00	2,348,500.00
2032	1,820,000.00	529,537.50	2,349,537.50
2033	1,900,000.00	448,162.50	2,348,162.50
2034	1,990,000.00	359,337.50	2,349,337.50
2035	2,085,000.00	262,556.25	2,347,556.25
2036	2,190,000.00	161,025.00	2,351,025.00
2037	2,295,000.00	54,506.25	2,349,506.25
2038	-	-	-
2039	-	-	-
TOTAL	24,605,000.00	18,128,175.00	42,733,175.00

GENERAL OBLIGATION TAXABLE WARRANTS
SERIES 2011-C, Dated: March 1, 2011
The Shoppes of Madison

Fund # 48

YEAR	Principal	Interest	Total
2015	650,000.00	256,881.00	906,881.00
2016	675,000.00	234,896.63	909,896.63
2017	700,000.00	208,312.26	908,312.26
2018	730,000.00	178,267.26	908,267.26
2019	760,000.00	145,472.26	905,472.26
2020	800,000.00	108,872.26	908,872.26
2021	840,000.00	67,364.26	907,364.26
2022	885,000.00	22,678.13	907,678.13
2023	0.00	0.00	0.00
2024	0.00	0.00	0.00
2025	0.00	0.00	0.00
2026	0.00	0.00	0.00
2027	0.00	0.00	0.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	6,040,000.00	1,222,744.06	7,262,744.06

**GENERAL OBLIGATION WARRANTS
SERIES 2013-A, Dated: May 1, 2013**

Fund # 48

YEAR	Principal	Interest	Total
2014	0.00	958,185.79	958,185.79
2015	0.00	1,045,293.76	1,045,293.76
2016	0.00	1,045,293.76	1,045,293.76
2017	420,000.00	1,045,293.76	1,465,293.76
2018	625,000.00	1,032,693.76	1,657,693.76
2019	730,000.00	1,010,818.76	1,740,818.76
2020	775,000.00	981,618.76	1,756,618.76
2021	935,000.00	950,618.76	1,885,618.76
2022	1,195,000.00	913,218.76	2,108,218.76
2023	1,075,000.00	865,418.76	1,940,418.76
2024	850,000.00	811,668.76	1,661,668.76
2025	1,150,000.00	777,668.76	1,927,668.76
2026	1,270,000.00	731,668.76	2,001,668.76
2027	1,340,000.00	680,868.76	2,020,868.76
2028	1,400,000.00	627,268.76	2,027,268.76
2029	1,495,000.00	571,268.76	2,066,268.76
2030	1,555,000.00	524,550.00	2,079,550.00
2031	1,585,000.00	474,012.50	2,059,012.50
2032	1,640,000.00	422,500.00	2,062,500.00
2033	1,680,000.00	367,150.00	2,047,150.00
2034	1,735,000.00	310,450.00	2,045,450.00
2035	1,785,000.00	249,725.00	2,034,725.00
2036	1,825,000.00	187,250.00	2,012,250.00
2037	1,920,000.00	96,000.00	2,016,000.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	26,985,000.00	16,680,504.69	43,665,504.69

**GENERAL OBLIGATION WARRANTS
SERIES 2015-A, Dated: May 1, 2015**

Fund # 48

YEAR	Principal	Interest	Total
2015	0.00	0.00	0.00
2016	1,475,000.00	943,811.46	2,418,811.46
2017	575,000.00	1,000,112.50	1,575,112.50
2018	1,165,000.00	988,612.50	2,153,612.50
2019	1,195,000.00	953,662.50	2,148,662.50
2020	1,240,000.00	917,812.50	2,157,812.50
2021	1,305,000.00	855,812.50	2,160,812.50
2022	1,365,000.00	790,562.50	2,155,562.50
2023	1,390,000.00	722,312.50	2,112,312.50
2024	740,000.00	652,812.50	1,392,812.50
2025	775,000.00	615,812.50	1,390,812.50
2026	815,000.00	577,062.50	1,392,062.50
2027	855,000.00	536,312.50	1,391,312.50
2028	900,000.00	493,562.50	1,393,562.50
2029	945,000.00	448,562.50	1,393,562.50
2030	975,000.00	417,850.00	1,392,850.00
2031	1,005,000.00	386,162.50	1,391,162.50
2032	1,040,000.00	353,500.00	1,393,500.00
2033	1,090,000.00	301,500.00	1,391,500.00
2034	1,145,000.00	247,000.00	1,392,000.00
2035	1,205,000.00	189,750.00	1,394,750.00
2036	1,265,000.00	129,500.00	1,394,500.00
2037	1,325,000.00	66,250.00	1,391,250.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	23,790,000.00	12,588,336.46	23,843,261.46

**GENERAL OBLIGATION WARRANTS
SERIES 2015-B, Dated: May 1, 2015**

Fund # 48

YEAR	Principal	Interest	Total
2015	-	-	-
2016	-	459,468.75	459,468.75
2017	-	424,125.00	424,125.00
2018	-	424,125.00	424,125.00
2019	-	424,125.00	424,125.00
2020	-	424,125.00	424,125.00
2021	-	424,125.00	424,125.00
2022	-	424,125.00	424,125.00
2023	-	424,125.00	424,125.00
2024	690,000.00	417,225.00	1,107,225.00
2025	710,000.00	392,575.00	1,102,575.00
2026	745,000.00	356,200.00	1,101,200.00
2027	775,000.00	325,950.00	1,100,950.00
2028	805,000.00	302,250.00	1,107,250.00
2029	825,000.00	277,800.00	1,102,800.00
2030	850,000.00	252,675.00	1,102,675.00
2031	880,000.00	224,525.00	1,104,525.00
2032	915,000.00	193,112.50	1,108,112.50
2033	945,000.00	160,562.50	1,105,562.50
2034	975,000.00	126,962.50	1,101,962.50
2035	1,010,000.00	92,225.00	1,102,225.00
2036	1,045,000.00	56,262.50	1,101,262.50
2037	1,085,000.00	18,987.50	1,103,987.50
2038	-	-	-
2039	-	-	-
TOTAL	12,255,000.00	6,625,656.25	18,880,656.25

MADISON SCHOOL DEBT SERVICE FUND
BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B
FY 2016 Initial Budget

Fund # 46

Description	General Ledger Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
REVENUES						
Other Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	46-000-6030-40	12,608				
TOTAL - REVENUES		12,608	-	-	-	-
OTHER FINANCING SOURCES						
Transfers In - 2008 G.O. School Warrants	46-000-3910-00	3,901,508	626,597	770,172	770,172	765,702
Transfers In - 2009 G.O. School Warrants	46-000-3910-00		2,713,413	2,709,412	2,709,412	2,705,912
Transfers In - 2011-A G.O. School Warrants	46-000-3910-00		561,253	558,888	558,888	557,788
Transfers In - 2011-B G.O. School Warrants	46-000-3910-00		1,332,603	1,329,703	1,329,703	1,332,453
Bond Proceeds		18,460,000	-	-	-	-
TOTAL - OTHER FINANCING SOURCES		22,361,508	5,233,866	5,368,175	5,368,175	5,361,855
TOTAL REVENUES AND OTHER FINANCING SOURCES		22,374,116	5,233,866	5,368,175	5,368,175	5,361,855
OPERATING EXPENDITURES/EXPENSES						
Miscellaneous	46-010-000-2170-00	-				
Bond Issuance Costs	46-010-000-2171-00	62,617				
TOTAL - OPERATING EXPENDITURES/EXPENSES		62,617	-	-	-	-
DEBT SERVICE						
Interest - 2008 G.O. School Warrants	46-010-000-1905-43	3,738,268	526,597	520,172	520,172	510,702
Interest - 2009 G.O. School Warrants	46-010-000-1905-44		2,613,412	2,609,412	2,609,412	2,605,912
Interest - 2011-A G.O. School Warrants	46-010-000-1905-50		201,253	193,888	193,888	182,788
Interest - 2011-B G.O. School Warrants	46-010-000-1905-51		622,604	604,703	604,703	582,453
Payment on Debt - 2008 G.O. School Warrants	46-010-000-8500-43		100,000	250,000	250,000	255,000
Payment on Debt - 2009 G.O. School Warrants	46-010-000-8500-44		100,000	100,000	100,000	100,000
Payment on Debt - 2011-A G.O. School Warrants	46-010-000-8500-50		360,000	365,000	365,000	375,000
Payment on Debt - 2011-B G.O. School Warrants	46-010-000-8500-51	200,000	710,000	725,000	725,000	750,000
TOTAL - DEBT SERVICE		3,938,268	5,233,866	5,368,175	5,368,175	5,361,855
OTHER FINANCING USES						
Transfers Out	46-010-000-5090-10	-	-	-	-	-
Payment to Escrow Agent for Refunding of Bonds	46-010-000-9500-00	18,192,764				
Bond Issue Discount	46-010-000-8600-00	22,841	-	-	-	-

MADISON SCHOOL DEBT SERVICE FUND
BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B
FY 2016 *Initial* Budaet

Fund # 46

Description	General Ledger Account Number	2013 Audited Amounts	2014 Amended Budget	2015 Initial Budget	2015 Amended Budget	2016 Adopted Budget
Underwriter's Discount	46-010-000-9510-00	166,140	-	-	-	-
TOTAL - OTHER FINANCING USES		18,381,745	-	-	-	-
TOTAL EXPENDITURES/EXPENSES AND OTHER USES		22,382,630	5,233,866	5,368,175	5,368,175	5,361,855
REVENUES AND FINANCING SOURCES OVER (UNDER)						
EXPENDITURES/EPENSES AND OTHER FINANCING USES		(8,514)	-	-	-	-
FUND BALANCE - OCTOBER 1		8,142	-	-	-	-
FUND BALANCE - SEPTEMBER 30		\$ (372)	\$ -	\$ -	\$ -	\$ -

**CITY OF MADISON, ALABAMA
GENERAL OBLIGATION SCHOOL WARRANTS
BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B
DEBT SERVICE REQUIREMENTS**

Fund # 46

YEAR	Principal	Interest	Total
2014	1,270,000.00	3,963,862.52	5,233,862.52
2015	1,440,000.00	3,928,172.52	5,368,172.52
2016	1,480,000.00	3,881,852.52	5,361,852.52
2017	1,525,000.00	3,834,477.52	5,359,477.52
2018	1,570,000.00	3,791,478.77	5,361,478.77
2019	1,610,000.00	3,743,885.02	5,353,885.02
2020	2,235,000.00	3,682,047.52	5,917,047.52
2021	2,510,000.00	3,600,240.02	6,110,240.02
2022	2,590,000.00	3,505,970.02	6,095,970.02
2023	2,710,000.00	3,393,754.39	6,103,754.39
2024	3,720,000.00	3,250,515.01	6,970,515.01
2025	4,850,000.00	3,063,685.01	7,913,685.01
2026	3,550,000.00	2,875,610.01	6,425,610.01
2027	4,150,000.00	2,696,231.26	6,846,231.26
2028	3,645,000.00	2,509,646.26	6,154,646.26
2029	3,340,000.00	2,343,121.26	5,683,121.26
2030	3,505,000.00	2,181,555.63	5,686,555.63
2031	3,680,000.00	2,007,702.50	5,687,702.50
2032	3,865,000.00	1,823,060.00	5,688,060.00
2033	4,070,000.00	1,621,617.50	5,691,617.50
2034	4,285,000.00	1,402,298.75	5,687,298.75
2035	4,515,000.00	1,174,120.63	5,689,120.63
2036	4,755,000.00	936,576.88	5,691,576.88
2037	5,005,000.00	685,851.25	5,690,851.25
2038	5,270,000.00	421,270.00	5,691,270.00
2039	5,545,000.00	142,783.75	5,687,783.75
TOTAL	86,690,000.00	66,461,386.52	153,151,386.52

**GENERAL OBLIGATION SCHOOL WARRANTS
SERIES 2008-A, DTD., May 1, 2008**

Fund # 46

YEAR	Principal	Interest	Total
2014	100,000.00	526,596.26	626,596.26
2015	250,000.00	520,171.26	770,171.26
2016	255,000.00	510,701.26	765,701.26
2017	265,000.00	500,688.76	765,688.76
2018	285,000.00	489,821.26	774,821.26
2019	290,000.00	478,321.26	768,321.26
2020	885,000.00	454,821.26	1,339,821.26
2021	1,220,000.00	411,501.26	1,631,501.26
2022	1,260,000.00	357,531.26	1,617,531.26
2023	1,325,000.00	298,540.63	1,623,540.63
2024	2,280,000.00	213,750.00	2,493,750.00
2025	3,360,000.00	79,800.00	3,439,800.00
2026	0.00	0.00	0.00
2027	0.00	0.00	0.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	11,775,000.00	4,842,244.47	16,617,244.47

**GENERAL OBLIGATION SCHOOL WARRANTS
SERIES 2009-A, DTD., August 1, 2009**

Fund # 46

YEAR	Principal	Interest	Total
2014	100,000.00	2,613,411.26	2,713,411.26
2015	100,000.00	2,609,411.26	2,709,411.26
2016	100,000.00	2,605,911.26	2,705,911.26
2017	100,000.00	2,602,723.76	2,702,723.76
2018	100,000.00	2,599,223.76	2,699,223.76
2019	100,000.00	2,595,536.26	2,695,536.26
2020	100,000.00	2,591,711.26	2,691,711.26
2021	0.00	2,589,761.26	2,589,761.26
2022	0.00	2,589,761.26	2,589,761.26
2023	0.00	2,589,761.26	2,589,761.26
2024	0.00	2,589,761.26	2,589,761.26
2025	0.00	2,589,761.26	2,589,761.26
2026	2,000,000.00	2,537,261.26	4,537,261.26
2027	2,540,000.00	2,418,086.26	4,958,086.26
2028	2,540,000.00	2,284,736.26	4,824,736.26
2029	2,190,000.00	2,163,311.26	4,353,311.26
2030	2,305,000.00	2,049,495.63	4,354,495.63
2031	2,430,000.00	1,926,642.50	4,356,642.50
2032	2,560,000.00	1,795,655.00	4,355,655.00
2033	4,070,000.00	1,621,617.50	5,691,617.50
2034	4,285,000.00	1,402,298.75	5,687,298.75
2035	4,515,000.00	1,174,120.63	5,689,120.63
2036	4,755,000.00	936,576.88	5,691,576.88
2037	5,005,000.00	685,851.25	5,690,851.25
2038	5,270,000.00	421,270.00	5,691,270.00
2039	5,545,000.00	142,783.75	5,687,783.75
TOTAL	50,710,000.00	52,726,442.05	103,436,442.05

**GENERAL OBLIGATION SCHOOL WARRANTS
SERIES 2011-A, DTD., August 1, 2011**

Fund # 46

FISCAL YEAR	Principal	Interest	Total
2014	360,000.00	201,252.50	561,252.50
2015	365,000.00	193,887.50	558,887.50
2016	375,000.00	182,787.50	557,787.50
2017	390,000.00	171,312.50	561,312.50
2018	400,000.00	159,212.50	559,212.50
2019	415,000.00	145,700.00	560,700.00
2020	425,000.00	132,593.75	557,593.75
2021	440,000.00	120,150.00	560,150.00
2022	450,000.00	106,350.00	556,350.00
2023	470,000.00	89,750.00	559,750.00
2024	485,000.00	70,650.00	555,650.00
2025	505,000.00	51,481.25	556,481.25
2026	525,000.00	31,906.25	556,906.25
2027	545,000.00	10,900.00	555,900.00
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	6,150,000.00	1,667,933.75	7,817,933.75

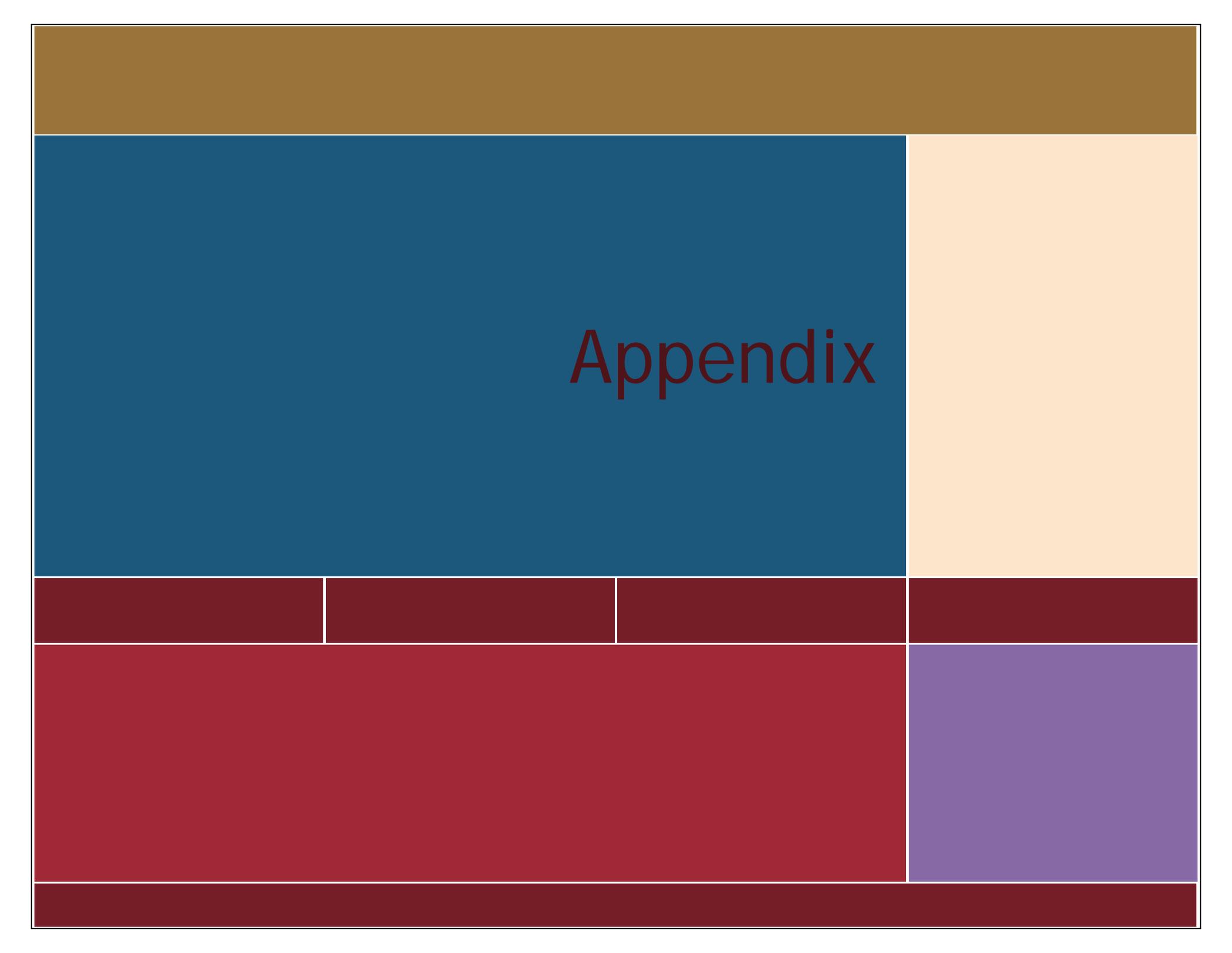
**GENERAL OBLIGATION SCHOOL WARRANTS
SERIES 2011-B, DTD., December 1, 2011**

Fund # 46

FISCAL YEAR	Principal	Interest	Total
2014	710,000.00	622,602.50	1,332,602.50
2015	725,000.00	604,702.50	1,329,702.50
2016	750,000.00	582,452.50	1,332,452.50
2017	770,000.00	559,752.50	1,329,752.50
2018	785,000.00	543,221.25	1,328,221.25
2019	805,000.00	524,327.50	1,329,327.50
2020	825,000.00	502,921.25	1,327,921.25
2021	850,000.00	478,827.50	1,328,827.50
2022	880,000.00	452,327.50	1,332,327.50
2023	915,000.00	415,702.50	1,330,702.50
2024	955,000.00	376,353.75	1,331,353.75
2025	985,000.00	342,642.50	1,327,642.50
2026	1,025,000.00	306,442.50	1,331,442.50
2027	1,065,000.00	267,245.00	1,332,245.00
2028	1,105,000.00	224,910.00	1,329,910.00
2029	1,150,000.00	179,810.00	1,329,810.00
2030	1,200,000.00	132,060.00	1,332,060.00
2031	1,250,000.00	81,060.00	1,331,060.00
2032	1,305,000.00	27,405.00	1,332,405.00
2033	0.00	0.00	0.00
2034	0.00	0.00	0.00
2035	0.00	0.00	0.00
2036	0.00	0.00	0.00
2037	0.00	0.00	0.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	18,055,000.00	7,224,766.25	25,279,766.25

**DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION WARRANTS**

CITY				SCHOOL				TOTAL		P & I
YEAR	Principal	Interest	Total	YEAR	Principal	Interest	Total	Principal	Interest	TOTAL
2016	\$ 2,200,000	\$ 3,804,422	\$ 6,004,422	2016	\$ 1,480,000	\$ 3,881,855	\$ 5,361,855	\$ 3,680,000	\$ 7,686,277	\$ 11,366,277
2017	\$ 1,750,000	\$ 3,796,827	\$ 5,546,827	2017	\$ 1,525,000	\$ 3,834,479	\$ 5,359,479	\$ 3,275,000	\$ 7,631,306	\$ 10,906,306
2018	\$ 2,560,000	\$ 3,740,850	\$ 6,300,850	2018	\$ 1,570,000	\$ 3,791,481	\$ 5,361,481	\$ 4,130,000	\$ 7,532,331	\$ 11,662,331
2019	\$ 2,725,000	\$ 3,649,630	\$ 6,374,630	2019	\$ 1,610,000	\$ 3,743,887	\$ 5,353,887	\$ 4,335,000	\$ 7,393,517	\$ 11,728,517
2020	\$ 2,855,000	\$ 3,546,380	\$ 6,401,380	2020	\$ 2,235,000	\$ 3,682,050	\$ 5,917,050	\$ 5,090,000	\$ 7,228,430	\$ 12,318,430
2021	\$ 3,125,000	\$ 3,410,172	\$ 6,535,172	2021	\$ 2,510,000	\$ 3,600,242	\$ 6,110,242	\$ 5,635,000	\$ 7,010,414	\$ 12,645,414
2022	\$ 3,490,000	\$ 3,261,036	\$ 6,751,036	2022	\$ 2,590,000	\$ 3,505,972	\$ 6,095,972	\$ 6,080,000	\$ 6,767,008	\$ 12,847,008
2023	\$ 2,515,000	\$ 3,120,407	\$ 5,635,407	2023	\$ 2,710,000	\$ 3,393,756	\$ 6,103,756	\$ 5,225,000	\$ 6,514,163	\$ 11,739,163
2024	\$ 3,550,000	\$ 2,960,682	\$ 6,510,682	2024	\$ 3,720,000	\$ 3,250,516	\$ 6,970,516	\$ 7,270,000	\$ 6,211,198	\$ 13,481,198
2025	\$ 3,965,000	\$ 2,806,532	\$ 6,771,532	2025	\$ 4,850,000	\$ 3,063,687	\$ 7,913,687	\$ 8,815,000	\$ 5,870,219	\$ 14,685,219
2026	\$ 4,220,000	\$ 2,624,207	\$ 6,844,207	2026	\$ 3,550,000	\$ 2,875,612	\$ 6,425,612	\$ 7,770,000	\$ 5,499,819	\$ 13,269,819
2027	\$ 4,425,000	\$ 2,438,395	\$ 6,863,395	2027	\$ 4,150,000	\$ 2,696,232	\$ 6,846,232	\$ 8,575,000	\$ 5,134,627	\$ 13,709,627
2028	\$ 4,625,000	\$ 2,251,407	\$ 6,876,407	2028	\$ 3,645,000	\$ 2,509,647	\$ 6,154,647	\$ 8,270,000	\$ 4,761,054	\$ 13,031,054
2029	\$ 4,855,000	\$ 2,055,982	\$ 6,910,982	2029	\$ 3,340,000	\$ 2,343,122	\$ 5,683,122	\$ 8,195,000	\$ 4,399,104	\$ 12,594,104
2030	\$ 5,045,000	\$ 1,880,188	\$ 6,925,188	2030	\$ 3,505,000	\$ 2,181,556	\$ 5,686,556	\$ 8,550,000	\$ 4,061,744	\$ 12,611,744
2031	\$ 5,210,000	\$ 1,693,201	\$ 6,903,201	2031	\$ 3,680,000	\$ 2,007,703	\$ 5,687,703	\$ 8,890,000	\$ 3,700,904	\$ 12,590,904
2032	\$ 5,415,000	\$ 1,498,651	\$ 6,913,651	2032	\$ 3,865,000	\$ 1,823,060	\$ 5,688,060	\$ 9,280,000	\$ 3,321,711	\$ 12,601,711
2033	\$ 5,615,000	\$ 1,277,376	\$ 6,892,376	2033	\$ 4,070,000	\$ 1,621,618	\$ 5,691,618	\$ 9,685,000	\$ 2,898,994	\$ 12,583,994
2034	\$ 5,845,000	\$ 1,043,751	\$ 6,888,751	2034	\$ 4,285,000	\$ 1,402,299	\$ 5,687,299	\$ 10,130,000	\$ 2,446,050	\$ 12,576,050
2035	\$ 6,085,000	\$ 794,257	\$ 6,879,257	2035	\$ 4,515,000	\$ 1,174,121	\$ 5,689,121	\$ 10,600,000	\$ 1,968,378	\$ 12,568,378
2036	\$ 6,325,000	\$ 534,038	\$ 6,859,038	2036	\$ 4,755,000	\$ 936,577	\$ 5,691,577	\$ 11,080,000	\$ 1,470,615	\$ 12,550,615
2037	\$ 6,625,000	\$ 235,745	\$ 6,860,745	2037	\$ 5,005,000	\$ 685,852	\$ 5,690,852	\$ 11,630,000	\$ 921,597	\$ 12,551,597
2038	\$ -	\$ -	\$ -	2038	\$ 5,270,000	\$ 421,270	\$ 5,691,270	\$ 5,270,000	\$ 421,270	\$ 5,691,270
2039	\$ -	\$ -	\$ -	2039	\$ 5,545,000	\$ 142,784	\$ 5,687,784	\$ 5,545,000	\$ 142,784	\$ 5,687,784
2040	\$ -	\$ -	\$ -	2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	93,025,000.00	52,424,136.00	145,449,136.00	TOTAL	83,980,000.00	58,569,378.00	142,549,378.00	177,005,000.00	110,993,514.00	287,998,514.00



Appendix

RESOLUTION NO. 2015-250-R

A RESOLUTION TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, AND ADOPTING POLICIES FOR THE IMPLEMENTATION OF SAID BUDGET.

WHEREAS, pursuant to the provisions of the Alabama Code 11-43-57, the Madison City Council has proposed a budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016; and

WHEREAS, members of the City Council of the City of Madison desire to adopt an official Annual Operating Budget for the City of Madison, Alabama, for Fiscal Year 2016.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 14th day of September 2015, as follows:

1. The Fiscal Year 2016 Budget Documents provide for total Estimated Revenues and Other Financing Sources as follows:

A.	General Fund	\$30,572,799
B.	Special Revenue Funds	\$13,649,646
C.	Debt Service Funds	\$11,449,714

2. The Fiscal Year 2016 Budget Documents provide for total Estimated Expenditures and Other Financing Uses as follows:

A.	General Fund	\$29,992,702
B.	Special Revenue Funds	\$13,470,207
C.	Debt Service Funds	\$11,366,277

3. The authorized strength of the City's personnel for the 2016 fiscal year is hereby determined to be only those "positions" authorized and budgeted for in the salary account of each department's budget as of October 1, 2015. Changes to the strength of the City's personnel or any changes to; or creation of, "positions" within a department must be approved by the Human Resource Committee of the City of Madison and a majority vote of Council.

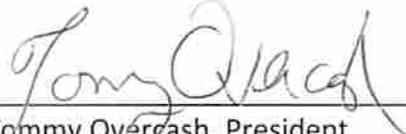
The authorized strength of the Park & Recreation Department's seasonal personnel is hereby determined to be established by a total dollar limit based on the combined total of salaries paid to seasonal personnel, not to exceed the budget amount established in the seasonal salary account (A/C # 1105-00) of the department

4. A Cost-of-Living Adjustment (COLA) increase of one and one-half percent (1½ %) is hereby authorized and directed. The COLA increase shall become effective on the first day of the pay period which starts on October 26, 2015, and shall be given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
5. A one (1) step Performance Increase is hereby authorized for all eligible employees and shall be effective on the first day of the pay period which starts on, or after the employee's anniversary date with the City. The Performance Increase shall be given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
6. The IRS Standard Mileage Rate, in place at time of travel, is the mileage rate authorized to reimburse City employees for City business trips in lieu of furnishing a City-owned vehicle.
7. All expenditures of City funds for labor, services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving \$15,000 or more, shall be purchased from vendors awarded bids by North Alabama Cooperative Purchasing Association, National Intergovernmental Purchasing Alliance, National Joint Powers Alliance, National Purchasing Partners, the State of Alabama or the City of Madison. Exceptions are purchases exempt from the Competitive Bid Law.
8. An expenditure of \$50,000 or more of City funds for construction, repair, renovation, or maintenance of public buildings, structures, sewers, waterworks, roads, bridges, docks, underpasses, and viaducts as well as any other improvement to be constructed, repaired, renovated or maintained on public property and to be paid in whole or in part, with public funds or with financing to be retired with public funds in the form of lease payments or otherwise is subject to the Public Works Bidding Procedures.
9. All encumbrances outstanding as of September 30, 2015, closed to the appropriate fund balances.
10. The Fiscal Policy of the City of Madison allows for Administrative Budget Adjustments. These adjustments occur on the departmental level. Department Heads may adjust specific line items within their departmental budgets as long as the adjustments do not increase or decrease the department's total-overall budget. The exceptions are individual (single) adjustments, within a department, in excess of \$1,000, an increase or decrease to personnel services (salaries, overtime and payroll taxes) and an increase or decrease to capital outlay line items. These exceptions require review and approval by the City Council Finance Committee.
11. Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

12. All Travel and related expenditures shall follow the guidelines laid out in the "City of Madison Travel Policy" as approved by Resolution No. 2013-40-R, on March 11, 2013.

13. All purchases made with a City supplied purchasing card shall follow the guidelines laid out in the "City of Madison Purchasing Card Policy" as approved by Resolution No. 2009-42-R, on April 13, 2009.

READ, APPROVED AND ADOPTED this 14th day of September, 2015.


Tommy Overcash, President
Madison City Council
City of Madison, Alabama

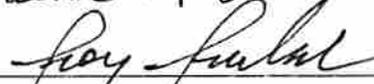
ATTEST:


Melanie A. Williard, City Clerk-Treasurer
City of Madison, Alabama

ADOPTED this 16th day of September, 2015.

Appendix 1
8 pages
TOTAL

- 1) It is unfortunate that council disregarded the Mayor's proposed 2016 Budget (see attached 2 pages with 4 highlighted Areas and attached 6 page presentation to council) could have discussed over next 2 weeks.
- 2) It is unfortunate that council reduced the benefits for our employees while putting \$200,000 for special projects in their council budget.
- 3) It is unfortunate that council did not want to fund the Mayor's Aide position in 2016.
- 4) It is unfortunate that council did not want to fully fund our Madison Chamber of Commerce in 2016.


Troy Trulock, Mayor
City of Madison, Alabama

Appendix 1
(8 pages total)

GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 Initial Budget

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	Actuals as of Aug 31, 2015	FY 2016 Initial Budget					
					Department Requested	Finance Dept Proposed	Finance Comm Meetings	Mayor Proposed	Finance Comm Proposed	Council Adopted
REVENUES										
Taxes	\$ 18,313,270	\$ 18,316,285	\$ 18,850,883	\$ 17,587,099	\$ 19,295,831	\$ 19,295,831	\$ 19,441,831	\$ 19,441,831	\$ 19,441,831	\$ -
Licenses and Permits	4,442,125	4,279,480	4,351,292	4,307,762	4,441,300	4,441,300	4,441,300	4,441,300	4,441,300	-
Intergovernmental	193,519	124,587	20,000	3,049	6,300	6,300	6,300	6,300	6,300	-
Charges for Services	1,343,470	1,321,385	1,296,900	1,301,037	1,454,405	1,454,405	1,454,405	1,454,405	1,454,405	-
Fines	1,126,602	1,119,404	1,000,000	791,066	950,000	950,000	950,000	950,000	950,000	-
Investment Earnings	50,200	47,316	49,050	55,078	46,585	46,585	46,585	46,585	46,585	-
Contributions and Donations	110,220	71,295	443,400	432,387	27,000	27,000	27,000	27,000	27,000	-
Other Revenues	538,130	622,317	530,135	552,376	555,433	555,433	555,433	555,433	555,433	-
Total Revenues	26,117,536	25,902,069	26,541,660	25,029,854	26,776,854	26,776,854	26,922,854	26,922,854	26,922,854	-
OTHER SOURCES										
Other Sources	3,074,804	3,864,831	4,820,435	4,773,383	4,199,945	3,649,945	3,649,945	3,649,945	3,649,945	-
Total Other Sources	3,074,804	3,864,831	4,820,435	4,773,383	4,199,945	3,649,945	3,649,945	3,649,945	3,649,945	-
TOTAL REVENUES AND OTHER SOURCES	29,192,340	29,766,900	31,362,095	29,803,237	30,976,799	30,426,799	30,572,799	30,572,799	30,572,799	-
EXPENDITURES										
010 - General Services	2,472,328	2,587,690	2,833,491	2,374,066	2,664,441	2,574,701	2,574,701	2,548,701	2,523,701	-
020 - Police Department	6,383,807	6,216,951	6,669,971	6,112,475	6,513,661	6,513,661	6,513,661	6,505,761	6,505,761	-
030 - Public Works Department	3,525,443	3,832,326	2,784,812	2,490,092	2,533,849	2,561,653	2,575,653	2,548,903	2,548,903	-
040 - City Clerk Department	823,256	771,550	371,406	333,527	425,175	432,906	432,906	427,906	427,906	-
050 - Parks & Recreation Department	2,544,416	2,415,754	2,369,855	1,962,404	2,365,041	2,405,649	2,405,649	2,405,649	2,405,649	-
060 - Fire & Rescue Department	5,057,549	4,938,200	5,592,257	5,202,763	5,998,274	4,741,934	4,741,934	4,726,434	4,726,434	-
070 - Planning / Economic Development Department	410,510	370,427	478,630	325,694	581,588	533,094	533,094	530,794	530,794	-
080 - Court Clerk Department	1,358,844	1,334,609	1,383,322	1,037,486	1,211,933	1,226,410	1,226,410	1,226,210	1,226,210	-
090 - City Council	225,749	201,794	358,996	252,975	509,586	509,586	459,586	177,033	378,840	-
100 - Finance Department	699,868	588,524	667,573	533,680	587,052	577,052	577,052	580,052	580,052	-
120 - Human Resources Department	3,962,773	3,210,634	4,082,940	3,500,240	4,487,532	4,497,534	4,497,534	4,597,284	4,497,284	-
130 - Mayor's Office	296,986	257,390	201,430	173,451	276,785	276,785	276,785	275,285	198,953	-
140 - Revenue Department	448,283	438,555	292,450	262,119	289,349	296,388	294,988	296,088	296,088	-
150 - Engineering Department	847,081	730,876	655,668	519,055	550,335	564,275	560,775	530,845	530,845	-
160 - Senior Center Division	276,715	232,325	262,163	210,289	276,228	281,633	281,633	281,133	281,133	-
180 - Information Technology Department	440,335	389,667	480,258	374,354	606,006	588,917	588,917	614,417	614,417	-
190 - Legal Department	253,136	257,506	358,565	298,499	419,936	429,623	429,623	414,123	414,123	-
200 - Building Services Department	786,271	721,649	804,770	712,054	871,509	904,898	904,898	898,648	898,648	-
Total Expenditures	30,813,350	29,496,627	30,628,558	26,675,223	31,168,280	29,916,699	29,875,599	29,585,266	29,585,741	-
OTHER USES										
Transfers Out - to Library: \$400,000 and to Domestic Violence: \$6,961	550,400	650,288	625,317	622,184	406,961	406,961	406,961	406,961	406,961	-
Total Other Uses	550,400	650,288	625,317	622,184	406,961	406,961	406,961	406,961	406,961	-
TOTAL EXPENDITURES AND OTHER USES	31,363,750	30,146,915	31,253,875	27,298,800	31,575,241	30,323,660	30,282,560	29,992,227	29,992,702	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,171,410)	(380,015)	108,220	2,504,437	(598,442)	103,139	290,239	580,572	580,097	-

GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 *Initial Budget*

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	Actuals as of Aug 31, 2015	FY 2016 <i>Initial Budget</i>					
					Department Requested	Finance Dept Proposed	Finance Comm Meetings	Mayor Proposed	Finance Comm Proposed	Council Adopted
FUND BALANCE - BEGINNING OCT 1	5,316,238	6,291,166	6,990,043	6,990,043	7,098,263	7,098,263	7,098,263	7,098,263	7,098,263	7,098,263
ASSIGNED - (15% of total revenues - by Ordinance)	3,917,630	3,885,310	3,981,249	3,981,249	4,016,528	4,016,528	4,038,428	4,038,428	4,038,428	-
UNASSIGNED	(772,602)	2,025,841	3,117,014	5,513,231	2,483,293	3,184,874	3,350,074	3,640,407	3,639,932	7,098,263
FUND BALANCE - SEPTEMBER 30	\$ 3,144,828	\$ 5,911,151	\$ 7,098,263	\$ 9,494,480	\$ 6,499,821	\$ 7,201,402	\$ 7,388,502	\$ 7,678,835	\$ 7,678,360	\$ 7,098,263

Fund Balance % of Change from Prior Year	-41%	-6%	2%	36%	-8%	1%	4%	8%	8%	0%
Fund Balance % of Estimated Revenues	12.04%	22.82%	26.74%	37.93%	24.27%	26.89%	27.44%	28.52%	28.52%	#DIV/0!
Fund Balance % of Expenditures	10%	20%	23%	36%	21%	24%	25%	26%	26%	#DIV/0!

**GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 *Initial Budget***

Description	Actuals as of Aug 31, 2015	FY 2016 <i>Initial Budget</i>			
		Department Requested	Finance Dept Proposed	Mayor Proposed	Finance Comm Proposed
REVENUES					
Taxes	\$ 17,587,099	\$ 19,295,831	\$ 19,295,831	\$ 19,441,831	\$ 19,441,831
Licenses and Permits	4,307,762	4,441,300	4,441,300	4,441,300	4,441,300
Intergovernmental	3,049	6,300	6,300	6,300	6,300
Charges for Services	1,301,037	1,454,405	1,454,405	1,454,405	1,454,405
Fines	791,066	950,000	950,000	950,000	950,000
Investment Earnings	55,078	46,585	46,585	46,585	46,585
Contributions and Donations	432,387	27,000	27,000	27,000	27,000
Other Revenues	552,376	555,433	555,433	555,433	555,433
Total Revenues	25,029,854	26,776,854	26,776,854	26,922,854	26,922,854
OTHER SOURCES					
Other Sources	4,773,383	4,199,945	3,649,945	3,649,945	3,649,945
Total Other Sources	4,773,383	4,199,945	3,649,945	3,649,945	3,649,945
TOTAL REVENUES AND OTHER SOURCES	29,803,237	30,976,799	30,426,799	30,572,799	30,572,799

On Track for the Highest Revenues in 8 Years

Description	Actuals as of Aug 31, 2015	FY 2016 <i>Initial</i> Budget			
		Department Requested	Finance Dept Proposed	Mayor Proposed	Finance Comm Proposed
EXPENDITURES					
010 - General Services	2,374,066	2,664,441	2,574,701	2,548,701	2,523,701
020 - Police Department	6,112,475	6,513,661	6,513,661	6,505,761	6,505,761
030 - Public Works Department	2,490,092	2,533,849	2,561,653	2,548,903	2,548,903
040 - City Clerk Department	333,527	425,175	432,906	427,906	427,906
050 - Parks & Recreation Department	1,962,404	2,365,041	2,405,649	2,405,649	2,405,649
060 - Fire & Rescue Department	5,202,763	5,998,274	4,741,934	4,726,434	4,726,434
070 - Planning / Economic Development Department	325,694	581,588	533,094	530,794	530,794
080 - Court Clerk Department	1,037,486	1,211,933	1,226,410	1,226,210	1,226,210
090 - City Council	252,975	509,586	509,586	177,033	378,840
100 - Finance Department	533,680	587,052	577,052	580,052	580,052

- Funded our Madison Chamber at \$55,000 vs \$30,000
(In 2009, they were funded at \$65,000)
- Reduced \$201,807 out of Council's Budget
 - \$46,500 salary reduction
 - \$151,750 expense reduction

Description	Actuals as of Aug 31, 2015	FY 2016 <i>Initial</i> Budget			
		Department Requested	Finance Dept Proposed	Mayor Proposed	Finance Comm Proposed
100 - Finance Department	533,680	587,052	577,052	580,052	580,052
120 - Human Resources Department	3,500,240	4,487,532	4,497,534	4,597,284	4,497,284
130 - Mayor's Office	173,451	276,785	276,785	275,285	198,953
140 - Revenue Department	262,119	289,349	296,388	296,088	296,088
150 - Engineering Department	519,055	550,335	564,275	530,845	530,845
160 - Senior Center Division	210,289	276,228	281,633	281,133	281,133
180 - Information Technology Department	374,354	606,006	588,917	614,417	614,417
190 - Legal Department	298,499	419,936	429,623	414,123	414,123
200 - Building Services Department	712,054	871,509	904,898	898,648	898,648
Total Expenditures	26,675,223	31,168,280	29,916,699	29,585,266	29,585,741

- Kept our employee benefits as they were in 2015
- Added a Mayor's Aide Position

Description	Actuals as of Aug 31, 2015	FY 2016 <i>Initial Budget</i>			
		Department Requested	Finance Dept Proposed	Mayor Proposed	Finance Comm Proposed
OTHER USES					
Transfers Out - to Library: \$400,000 and to Domestic Violence: \$6,961	622,184	406,961	406,961	406,961	406,961
Total Other Uses	623,577	406,961	406,961	406,961	406,961
TOTAL EXPENDITURES AND OTHER USES	27,298,800	31,575,241	30,323,660	29,992,227	29,992,702
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,504,437	(598,442)	103,139	580,572	580,097

- Our bottom lines are the same, but I am proposing a few changes.

Summary

- On Track for the Highest Revenues in 8 Years
- Recommend additional funding for:
 - Providing same employee benefits as in 2015
 - Fund a Mayors Aide Position
 - Fund our Madison Chamber at \$55,000

Summary

- Pay for the above funding by reducing \$201,807 out of Council's Budget
 - In 2010, council's budget was \$124,375
 - The 2016 budget request is \$378, 840
 - Departments are managing very tight budgets. It would be good for council to do so and lead by example.
- Recommend discussing the 2016 budget at the next work session and council meetings.

The End