

City of Madison, Alabama  
Operating Budget

FY 2019

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## **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 states 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 City department prepares 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 their budget 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.

- 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 – 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 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 \$3,500, adjustment that effect personnel services accounts or adjustments that effect capital outlay. These adjustments require the approval of the City Council Finance Committee.

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

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

- Taxes – The largest source 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 2019, sales tax is estimated to generate \$13,000,000, which is an increase of \$750,000 over FY 2018 budgeted amount. Sales taxes represent 37.22% of total revenues and other financing sources.

Property Taxes is the second largest tax in this revenue grouping. Property tax estimated amount for FY 2019 is \$4,895,000 or 14.33% 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. The estimated amount for Licenses and Permits is \$5,288,000 for FY 2019. This represents 15.14% of total revenues and other financing sources.
- Charges for Services – Trash Collection Fee account is the largest source in this grouping. An estimated \$1,637,935 will be collected in FY 2019, representing 4.69% 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 \$2,493,000 is expected to be transferred from the General Obligation Debt Collection Fund, TVA Tax Fund and Court Corrections Fund.

**III. EXPENDITURES AND OTHER FINANCING USES** – The activities and services provided by the General Fund are anticipated to generate \$39,122,435 in expenditures and other financing uses.

General Fund expenditures and other financing uses for FY 2019 are charged against each department in six (6) categories:

- 1) First Responders (34.69% of budgeted expenditures)
  - ❖ Police Department
  - ❖ Fire & Rescue Department
  
- 2) Internal Functions (35.03% 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
  - ❖ Transfers out to other funds
  
- 3) Services to Citizens (16.87% of budgeted expenditures)
  - ❖ Public Works Department
  - ❖ Parks & Recreation Department
  - ❖ Senior Center – *a division of Parks & Recreation Department*
  
- 4) External Services (11.65% of budgeted expenditures)
  - ❖ Building Department
  - ❖ Engineering Department
  - ❖ Planning / Economic Development Department
  
- 5) Elected Officials (1.76% of budgeted expenditures)
  - ❖ Mayor’s Office
  - ❖ City Council

- IV. FUND BALANCE – The fund balance of the General Fund is anticipated to be \$10,200,359 at September 30, 2019. This projected fund balance is expected to be 29.21% of total budgeted revenues and other financing sources. 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 FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE  
FY 2019 *Initial* Budget**

*Adopted: September 24, 2018*

Description	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>REVENUES</b>				
Taxes	\$ 20,838,069	\$ 22,186,003	\$ 22,058,510	\$ 23,704,610
Licenses and Permits	4,704,750	5,430,089	4,995,000	5,290,500
Intergovernmental	31,000	21,757	11,740	244,165
Charges for Services	1,528,442	1,667,568	1,612,027	1,637,935
Fines	700,000	761,536	700,000	750,000
Investment Earnings	54,400	68,365	67,000	133,586
Contributions and Donations	11,000	24,206	21,550	22,000
Other Revenues	584,569	631,136	621,000	647,000
<b>TOTAL REVENUES</b>	<b>28,452,230</b>	<b>30,790,660</b>	<b>30,086,827</b>	<b>32,429,796</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In & Sale of Fixed Assets	3,630,960	3,643,272	4,083,000	2,493,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>3,630,960</b>	<b>3,643,272</b>	<b>4,083,000</b>	<b>2,493,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>32,083,190</b>	<b>34,433,932</b>	<b>34,169,827</b>	<b>34,922,796</b>
<b>EXPENDITURES</b>				
010 - General Services	2,832,130	2,894,836	2,959,180	3,357,100
020 - Police Department	7,270,799	6,761,552	8,077,568	7,912,023
030 - Public Works Department	2,698,955	2,248,604	3,304,121	3,246,886
040 - City Clerk Department	401,673	363,257	431,487	461,361
050 - Parks & Recreation Department	2,621,747	2,377,692	2,961,247	3,010,700
060 - Fire & Rescue Department	5,263,570	4,947,825	5,579,156	5,804,245
070 - Planning / Economic Development Department	613,847	508,477	853,043	796,047

**GENERAL FUND  
BUDGET SUMMARY  
REVENUES, OTHER FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE  
FY 2019 *Initial* Budget**

*Adopted: September 24, 2018*

Description	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
080 - Court Clerk Department	1,250,692	1,141,295	1,298,043	1,436,153
090 - City Council	142,185	130,257	294,657	298,863
100 - Finance Department	604,456	577,099	608,884	621,658
120 - Human Resources Department	4,834,137	4,348,861	5,359,482	5,660,249
130 - Mayor's Office	344,252	297,912	372,086	390,566
140 - Revenue Department	305,545	284,190	261,852	288,545
150 - Engineering Department	3,094,914	1,691,203	2,661,514	2,539,799
160 - Senior Center Division	345,837	267,267	333,094	343,979
180 - Information Technology Department	615,031	539,939	639,247	639,988
190 - Legal Department	365,460	355,992	518,829	391,678
200 - Building Services Department	1,022,952	811,160	1,224,215	1,220,595
<b>TOTAL EXPENDITURES</b>	<b>34,628,182</b>	<b>30,547,418</b>	<b>37,737,705</b>	<b>38,420,435</b>
<b>OTHER FINANCING USES</b>				
Transfers Out	975,000	1,675,000	475,000	702,000
<b>TOTAL OTHER FINANCING USES</b>	<b>975,000</b>	<b>1,675,000</b>	<b>475,000</b>	<b>702,000</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>35,603,182</b>	<b>32,222,418</b>	<b>38,212,705</b>	<b>39,122,435</b>

**GENERAL FUND  
BUDGET SUMMARY  
REVENUES, OTHER FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE  
FY 2019 *Initial* Budget**

*Adopted: September 24, 2018*

Description	FY 2017 Amended Budget	<i>Actuals</i> as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES	(3,519,992)	2,211,514	(4,042,878)	(4,199,639)
FUND BALANCE - BEGINNING OCT 1	12,187,763	12,187,763	14,399,277	14,399,277
ASSIGNED - (15% of <i>total revenues</i> - by Ordinance)	4,267,835	4,618,599	4,513,024	4,864,469
UNASSIGNED	4,399,936	9,780,678	5,843,375	5,335,169
FUND BALANCE - SEPTEMBER 30	\$ 8,667,771	\$ 14,399,277	\$ 10,356,399	\$ 10,199,638
<i>Fund Balance as percent of Estimated Revenues and Other Financing Sources</i>	<b>27.02%</b>	<b>41.82%</b>	<b>30.31%</b>	<b>29.21%</b>

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2019 *Initial* Budget**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>TAXES</b>					
Sales Tax	5000-00	\$ 11,645,000	\$ 11,791,971	\$ 12,250,000	\$ 13,000,000
Sales Tax Refund	5000-50	(10,000)	(2,986)	(15,000)	(20,000)
Simplified Seller's Use Tax (Alabama Act 2015-448)	5000-60	50,000	194,568	300,000	310,000
Beer Tax	5010-00	500,000	627,983	500,000	500,000
Property Taxes	5030-10	4,100,000	4,817,385	4,250,000	4,400,000
Property Taxes - Limestone County	5030-20	563,000	519,445	645,000	660,000
Auto Tax - Madison County	5050-10	190,000	206,603	207,000	210,000
Auto Tax - Limestone County	5050-20	25,000	16,322	18,000	18,000
Excise Tax	5060-00	51,716	38,253	38,253	38,253
Tobacco Tax	5070-00	4,500	4,119	4,500	4,500
ABC Tax	5090-00	75,000	69,676	75,000	70,000
Table Wine	5130-00	46,000	74,246	48,000	48,000
Payment in Lieu of Property Taxes	5200-00	1,473	1,473	1,473	1,473
Liquor	6130-00	475,000	520,604	530,000	550,000
Rental	6140-00	460,000	491,083	500,000	520,000
Lodging - 5%	6150-00	775,000	842,908	800,000	830,000
Lodging - 1% + \$1	6150-10	390,000	406,413	393,000	400,000
Lodging - 1% - passed in 2015	6150-20	152,000	168,747	160,000	165,000
Cigarette	6160-00	130,000	117,450	130,000	140,000
Franchise Fee - Madison Utilities	6260-00	344,284	459,362	344,284	344,284
Franchise Fee - Athens Utilities	6260-10	210,096	193,791	244,000	225,000
Franchise Fee - Knology	6260-20	525,000	530,052	535,000	440,000
Franchise Fee - BellSouth Telecommunications	6260-30	135,000	96,535	100,000	100,000
Franchise Fee - Southern Lighthts	6260-40	-	-	-	100
Franchise Fee - Huntsville Utilities	6260-50	-	-	-	750,000
<b>TOTAL TAXES</b>		<b>20,838,069</b>	<b>22,186,003</b>	<b>22,058,510</b>	<b>23,704,610</b>
<b>LICENSES AND PERMITS</b>					
Business License	5040-00	2,825,000	2,913,372	2,910,000	3,025,000

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2019 *Initial* Budget**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Business Licenses - Refund	5040-50	(20,000)	(23,468)	(20,000)	(25,000)
Building Permits	5100-00	1,600,000	2,126,527	1,750,000	1,900,000
Mechanical Permits	5101-15	75,000	100,446	90,000	100,000
Gas Permits	5101-20	35,000	42,899	37,500	42,000
Sign Permits	5101-25	5,500	5,200	5,500	5,500
Re-Inspection Permits	5101-30	7,000	13,625	12,000	13,000
Trade Permits - Miscellaneous	5190-00	200	55	-	-
Trade Permits - Plumbing	5190-15	72,000	100,418	90,000	100,000
Trade Permits - Electric	5190-20	105,000	150,965	120,000	130,000
Permit - Burn	5251-00	50	50	-	-
<b>TOTAL LICENSES AND PERMITS</b>		<b>4,704,750</b>	<b>5,430,089</b>	<b>4,995,000</b>	<b>5,290,500</b>
<b>INTERGOVERNMENTAL</b>					
Grant Revenue - Overtime	6400-01	-	-	-	5,000
Grant Revenue - Northeast Alabama Traffic Officer	6400-02	-	-	-	12,000
Grant Revenue - Bulletproof Vest	6400-10	6,000	6,758	3,000	3,000
Grant Revenue - TAP Agreement	6400-12	-	-	-	224,165
Grant Revenue - FIRE DEPARTMENT - EMA - 2015-FIL	6400-60	25,000	14,999	8,740	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>31,000</b>	<b>21,757</b>	<b>11,740</b>	<b>244,165</b>
<b>CHARGES FOR SERVICES</b>					
Labor Receipts - Cemetery	5110-00	4,500	5,750	5,000	5,000
Cemetery Lot - Sales	5120-00	45,000	78,075	50,000	45,000
Trash Collection Revenues	5140-00	1,050,000	1,113,446	1,100,000	1,125,000
Animal Impoundment Revenue	5160-00	20	-	-	200
Animal License Revenue	5170-00	21,000	22,039	22,050	18,500
Alarm Fee Revenue	5177-00	3,200	2,970	2,750	2,000
Subdivision Plat Fee Revenue	5370-00	35,000	35,300	35,000	32,000
Rezoning Fee	5400-00	20,000	9,500	7,500	12,000
Rezoning Fee - Advertising	5400-10	1,500	1,400	1,500	1,500

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2019 *Initial* Budget**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Rezoning Fee - Vacation of Easement	5400-20	1,000	1,950	1,500	500
Assisted Living Fee	5500-00	-	-	-	25,000
Lap Lane Rental	6010-01	-	227	472	500
Summer Day Camp Revenue	6010-05	80,000	92,328	92,000	80,000
Daily Admissions Revenue	6010-10	55,000	55,622	55,000	55,000
Recreation Center Rent Revenue	6010-17	25,000	28,523	28,000	28,000
Recreation Miscellaneous Fee Revenue	6010-20	300	355	355	300
Membership Fee Revenue - Dublin Park	6015-10	25,000	25,389	26,000	22,800
Pickleball - Daily	6020-01	-	-	-	125
Pickleball - Memberships	6020-02	-	-	-	660
Youth Basketball Revenue	6020-05	95,000	103,920	100,000	100,000
Special Events - Sport Revenue	6020-15	1,500	3,814	3,500	1,000
Tennis Lessons Revenue	6020-24	322	4,933	4,900	6,600
Dublin Home P.E. Class Revenue	6020-32	-	2,632	2,600	2,000
Swim Lessons Revenue	6020-33	12,500	12,665	12,500	12,750
Swimming Daily Fee Revenue	6020-39	15,000	13,934	14,000	14,000
Pool Parties Revenue	6020-40	1,500	1,759	1,700	1,800
Court Seminar Revenue	6020-44	4,300	2,700	2,700	3,700
MARS Revenue	6020-51	15,000	15,312	15,500	16,000
5K - 10K Race - Revenues	6020-55		14,580	7,500	4,000
Recreation Tournament Fee Revenue	6080-00	16,800	18,445	20,000	22,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,528,442</b>	<b>1,667,568</b>	<b>1,612,027</b>	<b>1,637,935</b>
<b>FINES</b>					
Fines	5020-00	700,000	761,536	700,000	750,000
<b>TOTAL FINES</b>		<b>700,000</b>	<b>761,536</b>	<b>700,000</b>	<b>750,000</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income	6030-00	10,400	12,166	12,000	78,586
Penalties and Interest Sales Tax <i>(late filing fees)</i>	6030-30	44,000	56,199	55,000	55,000

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2019 *Initial* Budget**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>TOTAL INVESTMENT EARNINGS</b>		<b>54,400</b>	<b>68,365</b>	<b>67,000</b>	<b>133,586</b>
<b>CONTRIBUTIONS AND DONATIONS</b>					
Donations - Police	6000-00	1,000	6,000	15,000	15,000
Donations - Recreation	6001-00	5,000	7,570	5,000	2,000
Donations - Fire	6005-00	5,000	10,636	1,500	5,000
Donations - Public Works	6005-10	-	-	50	-
<b>TOTAL CONTRIBUTIONS AND DONATIONS</b>		<b>11,000</b>	<b>24,206</b>	<b>21,550</b>	<b>22,000</b>
<b>OTHER REVENUES</b>					
Miscellaneous Revenue	5600-00	13,000	35,813	35,000	50,000
Miscellaneous - Police	5600-20	20,000	23,915	21,000	22,000
Cash Over/Under	5630-00	-	70	-	-
North Alabama Gas District Revenue	5640-00	435,000	445,886	440,000	450,000
Insurance Deductible Revenue	5650-00	16,569	-	-	-
Property Rental Revenue	6600-00	100,000	123,852	125,000	125,000
Neighborhood Park Rental	7560-00	-	1,600	-	-
<b>TOTAL OTHER REVENUES</b>		<b>584,569</b>	<b>631,136</b>	<b>621,000</b>	<b>647,000</b>
<b>TOTAL REVENUES</b>		<b>28,452,230</b>	<b>30,790,660</b>	<b>30,086,827</b>	<b>32,429,796</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer In - <i>from Fund # 74 - Corrections Fund (Corrections Account) to assist with jail expense monthly invoices</i>	3910-00	135,000	135,000	175,000	175,000
Transfer In - <i>from Fund # 74 - Corrections Fund (E.T.C. Account). For repairs to Court Room, Court training and Court Materials.</i>	3910-00	15,000	15,000	15,000	15,000
Transfer In - <i>from Fund # 71 - G.O. Debt Collection Fund</i>	3910-00	3,000,000	3,000,000	3,000,000	2,250,000

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2019 *Initial* Budget**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Transfer In - <i>from Fund # 76 - Municipal Government Capital Improvement Fund</i>	3910-00	-	-	405,000	-
Transfer In - <i>from component unit (School System) (For Crossing Guards + SROs)</i>	3910-10	434,960	344,643	425,000	-
Transfer In - <i>from TVA Tax Fund</i>	3910-22	28,000	20,072	28,000	28,000
Sales of Fixed Assets - <i>Dollar amount estimated.</i>	5360-00	18,000	128,557	35,000	25,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>3,630,960</b>	<b>3,643,272</b>	<b>4,083,000</b>	<b>2,493,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 32,083,190</b>	<b>\$ 34,433,932</b>	<b>\$ 34,169,827</b>	<b>\$ 34,922,796</b>

**GENERAL SERVICES**  
**FY 2019 *Initial* Budget**

**Department # 010**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Workers Compensation	10-010-000-2801-00	\$ 395,000	\$ 320,811	\$ 325,000	\$ 300,000
<b>TOTAL - PERSONNEL SERVICES</b>		<b>395,000</b>	<b>320,811</b>	<b>325,000</b>	<b>300,000</b>
<b>OPERATING EXPENDITURES</b>					
Telephone	10-010-000-2121-00	10,500	11,151	12,000	12,000
Utilities	10-010-000-2131-00	137,500	158,655	135,000	177,000
Miscellaneous	10-010-000-2170-00	7,500	8,677	5,000	2,500
Sanitation	10-010-000-2202-00	1,005,000	1,103,505	1,200,000	1,286,000
Sanitation - Republic Dumpsters	10-010-000-2202-10	33,000	35,746	35,000	40,000
Grounds Maintenance	10-010-000-2216-00	35,000	33,607	35,000	35,000
Land Rental - <i>Community Action Center &amp; Village Green</i>	10-010-000-2311-00	1,180	500	1,180	1,500
Rental Contracts	10-010-000-2314-00	11,000	10,549	11,500	11,000
Gas & Oil	10-010-000-2603-00	290,000	312,193	300,000	400,000
Association Dues - <i>League &amp; TARCOG</i>	10-010-000-2712-00	20,000	30,658	28,000	28,000
Bonds & Insurance	10-010-000-2803-00	3,500	2,529	2,500	2,600
Insurance Deductible	10-010-000-2804-00	15,000	38,738	25,000	12,500
Multi-Peril Policy	10-010-000-2805-00	207,500	207,359	215,000	225,000
Employee Honesty Bond	10-010-000-2806-00	1,000	900	1,000	1,500
Insurance Automobile	10-010-000-2810-00	140,500	140,372	155,000	175,000
Insurance Equipment	10-010-000-2811-00	64,450	60,887	80,000	100,000
Contingency	10-010-000-2900-00	-	-	110,000	250,000
Special Projects	10-010-000-2931-00	140,000	103,499	-	-
Special Projects - <i>Incentive</i>	10-010-000-2931-01	75,000	75,000	-	-
Special Projects - Non-Departmental - <i>outside agencies</i>	10-010-000-2931-70	239,500	239,500	283,000	297,500
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>2,437,130</b>	<b>2,574,025</b>	<b>2,634,180</b>	<b>3,057,100</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-010-000-1905-00	-	-	-	-
Payment on Debt	10-010-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-010-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>OTHER FINANCING USES</b>					
Transfers Out - <i>to Library</i>	10-010-000-5090-15	400,000	400,000	475,000	500,000
Transfers Out - <i>to Fund # 12</i>	10-010-000-5090-10	575,000	1,275,000	-	202,000
<b>TOTAL - OTHER FINANCING USES</b>		<b>975,000</b>	<b>1,675,000</b>	<b>475,000</b>	<b>702,000</b>
<b>TOTAL - GENERAL SERVICES</b>		<b>\$ 3,807,130</b>	<b>\$ 4,569,836</b>	<b>\$ 3,434,180</b>	<b>\$ 4,059,100</b>

**SUMMARY OF FUNDING FOR OUTSIDE AGENCIES**  
**FY 2019 Initial Budget**

	FY 2014 Appropriations	FY 2015 Appropriations	FY 2016 Appropriations	FY 2017 Appropriations	FY 2018 Appropriations	FY 2019 Council Adopted
<b>GENERAL GOVERNMENT</b>						
Huntsville/Madison County Emergency Management	\$ 45,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 53,000	\$ 55,000
District Attorney - Limestone - Brian Jones	-	-	-	-	-	-
<b>Total - General Government</b>	<b>45,000</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>53,000</b>	<b>55,000</b>
<b>HEALTH SERVICES</b>						
Madison County Health Department	25,000	25,000	20,000	20,000	20,000	20,000
WellStone Behavioral Health	20,000	20,000	20,000	20,000	25,000	30,000
<b>Total - Health Services</b>	<b>45,000</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>50,000</b>
<b>EDUCATION</b>						
Liberty Learning Foundation	-	-	-	10,000	7,500	7,500
Madison Arts Council	6,500	11,000	10,000	-	10,000	10,000
<b>Total - Education</b>	<b>6,500</b>	<b>11,000</b>	<b>10,000</b>	<b>10,000</b>	<b>17,500</b>	<b>17,500</b>
<b>SOCIAL SERVICES</b>						
Madison Beautification & Tree Board	10,000	10,000	10,000	10,000	10,000	10,000
Botanical Garden	5,000	5,000	15,000	15,000	15,000	5,000
Burritt on the Mountain	-	-	-	-	-	-
Huntsville/Madison County Convention & Visitors Bureau	15,000	15,000	15,000	15,000	20,000	20,000
Huntsville/Madison County Chamber of Commerce	25,000	25,000	25,000	25,000	25,000	30,000
Land Trust of Huntsville and North Alabama	10,000	15,000	10,000	10,000	10,000	15,000
MARF (Madison Animal Rescue Foundation)	-	-	15,000	15,000	15,000	15,000
New Leash on Life (Animal Rescue Foundation)	-	-	-	-	-	-
Madison Chamber of Commerce	55,000	25,000	40,000	30,000	45,000	45,000
Madison City Community Orchestra	-	-	-	-	-	-
Madison Disability Board (MCDAB)	4,500	4,500	4,500	4,500	-	-
National Children's Advocacy Center	10,000	10,000	10,000	10,000	15,000	15,000
Riley Center	8,700	10,000	7,500	7,500	7,500	7,500
Enrichment Center	-	-	-	-	5,000	5,000
American Legion - Madison Post 229	-	-	-	-	-	-
US Space and Rocket Center - for iconic Saturn V shine for 2019	-	-	-	-	-	-
US Space and Rocket Center - normal funding request	10,000	10,000	7,500	7,500	-	7,500
<b>Total - Social Services</b>	<b>153,200</b>	<b>129,500</b>	<b>159,500</b>	<b>149,500</b>	<b>167,500</b>	<b>175,000</b>
<b>TOTAL - SUPPORT TO OUTSIDE AGENCIES</b>	<b>\$ 249,700</b>	<b>\$ 230,500</b>	<b>\$ 249,500</b>	<b>\$ 239,500</b>	<b>\$ 283,000</b>	<b>\$ 297,500</b>

**POLICE DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 020**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-020--000-1101-00	\$ 6,000,297	\$ 5,536,518	\$ 6,142,419	\$ 6,200,000
Overtime	10-020-000-1201-00	254,904	264,751	470,904	470,904
Payroll Taxes	10-020-000-1304-00	483,113	434,250	514,448	510,324
<b>TOTAL - PERSONNEL SERVICES</b>		<b>6,738,314</b>	<b>6,235,519</b>	<b>7,127,771</b>	<b>7,181,228</b>
<b>OPERATING EXPENDITURES</b>					
Sub-Contract Work	10-020-000-1930-00	-	-	6,450	20,000
Animal Control	10-020-000-1940-00	5,000	5,861	8,000	9,000
Advertising/Publishing	10-020-000-2011-00	1,368	1,032	4,368	4,368
Printing	10-020-000-2021-00	3,000	2,994	3,000	3,000
Postage	10-020-000-2025-00	500	387	500	500
Telephone	10-020-000-2121-00	50,000	51,215	56,846	55,000
Miscellaneous	10-020-000-2170-00	1,671	1,801	1,500	1,000
Canine	10-020-000-2172-00	10,998	17,165	9,000	17,500
Technology Contracts	10-020-000-2213-00	46,960	51,946	51,329	91,062
Repairs - General	10-020-000-2215-00	15,000	17,170	16,800	15,000
Rental Contracts	10-020-000-2314-00	22,500	18,849	22,876	22,500
Office Supplies	10-020-000-2401-00	9,200	9,604	9,279	9,000
Office Furniture	10-020-000-2402-00	2,863	2,862	3,221	3,000
Small Equipment - Not Office	10-020-000-2403-00	3,158	3,158	131,362	2,000
Small Equipment - Police Car Out-fitting	10-020-000-2403-02	8,698	8,697	5,000	5,000
Specialty Supplies	10-020-000-2405-00	23,923	23,816	48,500	42,500
Specialty Supplies - Weapons	10-020-000-2405-26	43,152	43,151	50,154	123,000
Office Equipment	10-020-000-2406-00	2,536	2,604	2,000	3,000
Uniforms	10-020-000-2436-00	78,000	72,522	84,089	91,000
Vehicle Maintenance	10-020-000-2601-00	104,414	112,326	107,089	100,000
Training	10-020-000-2701-00	55,000	53,952	81,012	80,000
Accreditation	10-020-000-2702-00		-	6,288	6,865
Auto Mileage	10-020-000-2703-00	500	103	500	500
Publications	10-020-000-2711-00	1,500	1,602	1,500	1,500

**POLICE DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 020**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Association Dues	10-020-000-2712-00	6,800	4,174	5,000	5,000
Job Health	10-020-000-2807-00	3,600	4,182	5,000	4,500
Progress/Development	10-020-000-2920-00	750	580	5,000	5,000
Police Donation Uses - <i>tied to donation bank account balance</i>	10-020-000-7550-02	26,000	8,886	45,952	10,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>527,091</b>	<b>520,639</b>	<b>771,615</b>	<b>730,795</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-020-000-1905-00	-	-	-	-
Payment on Debt	10-020-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-020-000-2951-00	5,394	5,394	178,182	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>5,394</b>	<b>5,394</b>	<b>178,182</b>	<b>-</b>
<b>TOTAL - POLICE DEPARTMENT - 020</b>		<b>\$ 7,270,799</b>	<b>\$ 6,761,552</b>	<b>\$ 8,077,568</b>	<b>\$ 7,912,023</b>

**PUBLIC WORKS DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 030**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-030-000-1101-00	\$ 1,688,942	\$ 1,479,324	\$ 1,852,198	\$ 2,277,393
Overtime	10-030-000-1201-00	65,113	21,230	65,000	65,000
Payroll Taxes	10-030-000-1304-00	134,950	113,695	146,666	179,193
<b>TOTAL - PERSONNEL SERVICES</b>		<b>1,889,005</b>	<b>1,614,249</b>	<b>2,063,864</b>	<b>2,521,586</b>
<b>OPERATING EXPENDITURES</b>					
Cemetery Maintenance	10-030-000-1650-00	20,083	9,928	35,000	30,000
Consultant Services	10-030-000-1917-00	18,000	6,409	18,000	10,000
Sub-Contract Work	10-030-000-1930-00	70,160	50,039	116,000	75,000
Advertising/Publishing	10-030-000-2011-00	1,400	466	1,400	1,400
Printing	10-030-000-2021-00	1,000	612	1,000	500
Telephone	10-030-000-2121-00	15,000	16,170	17,500	17,000
Utilities	10-030-000-2131-00	18,000	20,052	21,000	25,000
Miscellaneous	10-030-000-2170-00	1,000	550	1,000	1,000
Vector Control	10-030-000-2175-00	16,840	16,570	11,500	12,000
Janitorial	10-030-000-2201-00	10,000	9,845	10,999	10,000
Repairs - City Buildings	10-030-000-2211-00	15,000	9,370	10,005	10,000
Maintenance Contracts	10-030-000-2214-00	500	325	500	500
Repairs - General	10-030-000-2215-00	9,000	417	3,000	2,500
Grounds Maintenance	10-030-000-2216-00	500	4	500	500
Rental Contracts	10-030-000-2314-00	8,500	6,397	8,500	8,000
Office Supplies	10-030-000-2401-00	4,500	4,445	4,500	4,000
Office Furniture	10-030-000-2402-00	1,500	1,368	1,000	500
Small Equipment - Not Office	10-030-000-2403-00	5,500	5,310	5,500	5,000
Small Equipment - Mechanics	10-030-000-2403-01	13,000	15,914	13,000	13,000
Heavy Equipment - Non-Capital Outlay	10-030-000-2403-10	20,000	19,953	8,493	9,800
Small Tools	10-030-000-2404-00	4,000	3,867	4,000	4,500
Small Tools - Field Crews	10-030-000-2404-01	7,700	8,451	5,000	5,500
Specialty Supplies - Chemicals	10-030-000-2405-32	2,000	1,567	3,000	2,500
Specialty Supplies - Drainage	10-030-000-2405-33	75,000	58,266	82,524	85,000

**PUBLIC WORKS DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 030**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Specialty Supplies - Sidewalk	10-030-000-2405-35	25,000	12,855	25,000	40,000
Specialty Supplies - Signal	10-030-000-2405-37	500	433	3,997	2,500
Office Equipment	10-030-000-2406-00	1,000	317	1,000	500
Uniforms	10-030-000-2436-00	35,000	28,726	42,179	40,000
Uniforms - Protective Equipment	10-030-000-2436-01	15,000	10,661	16,000	12,500
Vehicle Maintenance	10-030-000-2601-00	11,000	11,569	10,001	11,000
Vehicle Maintenance - Police	10-030-000-2601-02	-	398	-	-
Vehicle Maintenance - Public Works	10-030-000-2601-03	28,000	24,508	28,999	25,000
Vehicle Maintenance - City Clerk	10-030-000-2601-04	500	60	-	-
Vehicle Maintenance - Recreation	10-030-000-2601-05	-	-	-	-
Vehicle Maintenance - Fire	10-030-000-2601-06	-	591	-	-
Vehicle Maintenance - Planning	10-030-000-2601-07	500	-	500	500
Vehicle Maintenance - Court	10-030-000-2601-08	-	-	500	500
Vehicle Maintenance - Mayor's Office	10-030-000-2601-13	1,000	101	1,000	500
Vehicle Maintenance - Revenue	10-030-000-2601-14	-	-	-	500
Vehicle Maintenance - Engineering	10-030-000-2601-15	1,750	809	1,750	1,500
Vehicle Maintenance - Senior Center	10-030-000-2601-16	-	111	-	-
Vehicle Maintenance - Information Technology	10-030-000-2601-18	500	94	500	500
Vehicle Maintenance - Building	10-030-000-2601-20	3,000	1,451	4,998	4,500
Heavy Equipment Repairs	10-030-000-2608-00	6,000	4,043	6,000	6,000
Heavy Equipment Repairs - Public Works	10-030-000-2608-03	70,500	72,991	70,000	60,000
Heavy Equipment Repairs - Parks & Recreation	10-030-000-2608-05	-	-	-	-
Heavy Equipment Repairs - Fire	10-030-000-2608-06	-	8	-	-
Small Equipment Repairs	10-030-000-2609-00	1,500	1,312	1,500	1,000
Wrecker Expense	10-030-000-2610-00	700	950	1,000	1,000
Training	10-030-000-2701-00	7,000	2,647	7,000	10,000
Auto Mileage	10-030-000-2703-00	200	-	200	200
Seminars	10-030-000-2704-00	4,000	2,302	2,002	2,500
Publications	10-030-000-2711-00	200	-	200	200
Association Dues	10-030-000-2712-00	500	390	500	500
Job Health	10-030-000-2807-00	700	1,352	700	700

**PUBLIC WORKS DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 030**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Special Projects	10-030-000-2931-00	235,000	169,433	200,000	150,000
Special Projects - Roads	10-030-000-2931-31	12,300	9,280	54,340	20,000
Public Works Donation Uses	10-030-000-7550-03	-	251	50	-
<b>TOTAL - OPEARATING EXPENDITURES</b>		<b>799,533</b>	<b>623,938</b>	<b>862,837</b>	<b>725,300</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-030-000-1905-00	-	-	-	-
Payment on Debt	10-030-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-030-000-2951-00	10,417	10,417	377,420	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>10,417</b>	<b>10,417</b>	<b>377,420</b>	<b>-</b>
<b>TOTAL - PUBLIC WORKS DEPARTMENT - 030</b>		<b>\$ 2,698,955</b>	<b>\$ 2,248,604</b>	<b>\$ 3,304,121</b>	<b>\$ 3,246,886</b>

**CITY CLERK DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 040**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-040-000-1101-00	\$ 243,872	\$ 243,807	\$ 254,978	\$ 266,613
Overtime	10-040-000-1201-00	2,039	1,462	2,000	4,000
Payroll Taxes	10-040-000-1304-00	18,812	18,694	19,659	20,702
<b>TOTAL - PERSONNEL SERVICES</b>		<b>264,723</b>	<b>263,963</b>	<b>276,637</b>	<b>291,315</b>
<b>OPERATING EXPENDITURES</b>					
Election Expenditures	10-040-000-1914-00	38,500	15,405	-	55,000
Advertising/Publishing	10-040-000-2011-00	25,000	23,528	30,000	40,000
Printing	10-040-000-2021-00	300	-	300	300
Postage	10-040-000-2025-00	30,000	25,459	25,000	25,000
Telephone	10-040-000-2121-00	900	852	900	900
Miscellaneous	10-040-000-2170-00	4,000	2,638	4,000	4,000
Rental Contracts	10-040-000-2314-00	25,000	22,880	26,400	29,546
Office Supplies	10-040-000-2401-00	3,200	2,416	3,200	3,000
Office Furniture	10-040-000-2402-00	1,000	473	1,000	1,000
Office Equipment	10-040-000-2406-00	500	309	500	500
Training	10-040-000-2701-00	5,000	1,275	5,000	6,000
Auto Mileage	10-040-000-2703-00	50	-	50	50
Publications	10-040-000-2711-00	2,500	3,467	2,500	4,000
Association Dues	10-040-000-2712-00	1,000	592	1,000	750
Credit Card Bank Fees	10-040-000-2714-00	-	-	-	-
Special Projects	10-040-000-2931-00	-	-	55,000	-
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>136,950</b>	<b>99,294</b>	<b>154,850</b>	<b>170,046</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-040-000-1905-00	-	-	-	-
Payment on Debt	10-040-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					

**CITY CLERK DEPARTMENT**  
**FY 2019 *Initial* Budget**

***Department # 040***

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Capital Outlay	10-040-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>TOTAL - CITY CLERK DEPARTMENT - 040</b>		\$ 401,673	\$ 363,257	\$ 431,487	\$ 461,361

**PARKS & RECREATION DEPARTMENT**  
**FY 2019 Initial Budget**

**Department # 050**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-050-000-1101-00	\$ 1,013,332	\$ 971,706	\$ 1,060,000	\$ 1,105,000
Seasonal Employees	10-050-000-1201-00	326,044	286,408	362,056	380,000
Overtime	10-050-000-1201-00	3,057	1,814	2,500	6,500
Payroll Taxes	10-050-000-1304-00	103,614	94,458	112,421	114,100
<b>TOTAL - PERSONNEL SERVICES</b>		<b>1,446,047</b>	<b>1,354,386</b>	<b>1,536,977</b>	<b>1,605,600</b>
<b>OPERATING EXPENDITURES</b>					
Consultant Services	10-050-000-1917-00	25,000	12,463	25,000	25,000
Sub-Contract Work	10-050-000-1930-00	120,000	123,604	195,000	175,000
Transportation Services	10-050-000-1931-00	40,000	33,190	40,000	40,000
Tree Removal	10-050-000-1941-00	70,000	48,750	85,000	50,000
Advertising/Publishing	10-050-000-2011-00	1,000	388	1,000	1,500
Printing	10-050-000-2021-00	200	154	200	200
Postage	10-050-000-2025-00	200	13	200	200
Telephone	10-050-000-2121-00	16,000	15,652	16,000	16,000
Utilities	10-050-000-2131-00	215,000	207,545	265,000	250,000
Miscellaneous	10-050-000-2170-00	250	233	500	1,000
Janitorial	10-050-000-2201-00	24,000	23,783	21,000	21,000
Repairs - City Buildings	10-050-000-2211-00	52,000	31,919	65,000	90,000
Repairs - Pool	10-050-000-2212-00	25,663	25,845	35,000	30,000
Maintenance Contracts	10-050-000-2214-00	15,000	10,780	20,000	40,000
Repairs - General	10-050-000-2215-00	60,000	50,792	101,000	80,000
Grounds Maintenance	10-050-000-2216-00	6,000	2,232	8,500	12,000
Rental Contracts	10-050-000-2314-00	39,000	20,917	30,000	25,000
Office Supplies	10-050-000-2401-00	10,000	8,748	10,000	8,000
Office Furniture	10-050-000-2402-00	500	-	500	500
Small Equipment - Not Office	10-050-000-2403-00	2,500	2,332	7,000	7,500
Small Tools	10-050-000-2404-00	2,000	1,375	1,000	1,000
Specialty Supplies	10-050-000-2405-00	121,700	127,020	60,000	75,000
Uniforms	10-050-000-2436-00	11,000	11,493	11,000	15,000

**PARKS & RECREATION DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 050**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Uniforms - Protective Equipment	10-050-000-2436-01	2,500	1,449	2,500	2,000
Vehicle Maintenance	10-050-000-2601-00	15,000	10,982	15,000	13,000
Heavy Equipment Repairs	10-060-000-2608-00	20,000	6,219	20,000	15,000
Small Equipment Repairs	10-050-000-2609-00	7,000	5,125	8,000	8,000
Training	10-050-000-2701-00	6,000	4,475	8,000	8,000
Auto Mileage	10-050-000-2703-00	100	-	100	100
Association Dues	10-050-000-2712-00	2,000	2,091	2,000	2,000
Job Health	10-050-000-2807-00	3,000	6,885	6,800	6,500
Special Projects	10-050-000-2931-00	-	-	100,000	100,000
Swimming Pool Operations	10-050-000-3500-00	39,937	24,045	30,000	40,000
Sports Program Equipment	10-050-000-3700-00	-	-	120	5,000
Sports Program Equipment - Soccer	10-050-000-3700-06	7,500	7,366	4,000	6,000
Sports Program Equipment - Baseball	10-050-000-3700-08	10,000	10,111	11,100	11,000
Sports Program Equipment - Girl's Softball	10-050-000-3700-10	1,500	1,105	1,500	3,500
Sports Program Equipment - Basketball	10-050-000-3700-11	-	-	-	-
Sports Program Equipment - Special Events	10-050-000-3700-15	-	90	-	-
Sports Program Equipment - Youth Volleyball	10-050-000-3700-20	1,000	954	1,000	2,000
Sports Program Equipment - Dublin Operations	10-050-000-3700-23	500	424	2,500	3,000
Sports Program Equipment - Pre-School	10-050-000-3700-31	15,000	13,379	15,000	18,000
Sports Program Equipment - Football	10-050-000-3700-40	350	-	-	1,000
Seasonal Programs	10-050-000-3800-00	36,000	34,305	46,000	42,000
Youth Basketball Expenditures	10-050-000-3800-60	69,400	69,220	78,000	78,000
Adult - Pickleball	10-050-000-3800-75	-	-	-	2,500
Adult - Programs	10-050-000-3800-80	-	-	-	10,000
Dizzy Dean Account	10-050-000-3800-90	-	-	-	-
Recreation Tournament Expenses	10-050-000-3810-00	25,800	11,848	16,800	16,800
Youth Basketball Program Donation Uses	10-050-000-7550-04	1,100	-	-	-
Donation Uses - Recreation	10-050-000-7550-05	8,200	-	6,150	6,000
Madison 10K - 5K Run	10-050-000-7550-20	11,800	9,145	11,800	11,800
Neighborhood Park Account	10-050-000-7561-00	35,000	44,860	40,000	30,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>1,175,700</b>	<b>1,023,306</b>	<b>1,424,270</b>	<b>1,405,100</b>

**PARKS & RECREATION DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 050**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>DEBT SERVICE</b>					
Interest Expense	10-050-000-1905-00	-	-	-	-
Payment on Debt	10-050-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		-	-	-	-
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-050-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>TOTAL - RECREATION DEPARTMENT - 050</b>		<b>\$ 2,621,747</b>	<b>\$ 2,377,692</b>	<b>\$ 2,961,247</b>	<b>\$ 3,010,700</b>

**FIRE & RESCUE DEPARTMENT**  
**FY 2019 Initial Budget**

**Department # 060**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-060-000-1101-00	\$ 3,657,898	\$ 3,659,827	\$ 3,897,982	\$ 3,900,000
Paramedic Incentive	10-060-000-1201-00	142,375	119,687	166,375	179,400
Overtime	10-060-000-1201-00	424,827	251,201	407,455	510,434
Payroll Taxes	10-060-000-1304-00	323,220	301,077	342,094	351,122
<b>TOTAL - PERSONNEL SERVICES</b>		<b>4,548,320</b>	<b>4,331,792</b>	<b>4,813,906</b>	<b>4,940,956</b>
<b>OPERATING EXPENDITURES</b>					
Sub-Contract Work	10-060-000-1930-00	18,000	24,500	18,000	18,000
Advertising/Publishing	10-060-000-2011-00	250	-	250	250
Printing	10-060-000-2021-00	351	531	351	350
Telephone	10-060-000-2121-00	21,044	22,189	21,044	21,044
Utilities	10-060-000-2131-00	55,000	57,205	55,000	60,000
Miscellaneous	10-060-000-2170-00	900	(53)	900	-
Janitorial	10-060-000-2201-00	8,500	8,548	8,500	8,500
Repairs - City Buildings	10-060-000-2211-00	24,000	22,244	27,996	50,000
Maintenance Contracts	10-060-000-2214-00	44,456	47,589	44,456	70,000
Repairs - General	10-060-000-2215-00	11,500	6,514	11,500	15,000
Grounds Maintenance	10-060-000-2216-00	2,500	1,757	2,500	4,000
Rental Contracts	10-060-000-2314-00	7,500	4,004	7,500	7,000
Office Supplies	10-060-000-2401-00	8,000	8,358	8,000	10,000
Office Furniture	10-060-000-2402-00	2,783	2,027	2,783	2,500
Small Equipment - Not Office	10-060-000-2403-00	24,849	21,054	24,849	22,000
Small Tools	10-060-000-2404-00	3,500	486	3,500	3,500
Small Tools - Suppression	10-060-000-2404-10	20,000	18,929	20,000	20,000
Small Tools - EMS	10-060-000-2404-20	7,500	7,295	7,500	7,500
Specialty Supplies - Industrial	10-060-000-2405-61	9,000	4,257	9,000	9,000
Specialty Supplies - Industrial - Suppression	10-060-000-2405-62	8,500	2,992	8,500	8,500
Specialty Supplies - Industrial - EMS	10-060-000-2405-63	8,000	8,920	8,000	23,950
Specialty Supplies - Fitness	10-060-000-2405-64	6,800	1,787	6,800	5,000
Office Equipment	10-060-000-2406-00	9,472	9,472	9,472	9,000

**FIRE & RESCUE DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 060**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Firemen	10-060-000-2412-00	3,000	1,857	3,000	2,500
Supplies - Public Education Materials	10-060-000-2413-00	13,500	13,957	13,500	-
Supplies - Investigative Materials	10-060-000-2413-01	1,745	1,692	1,745	3,000
Uniforms	10-060-000-2436-00	60,400	58,953	60,400	68,000
Uniforms - Protective Equipment	10-060-000-2436-01	65,000	50,944	65,000	70,000
Vehicle Maintenance - Fire	10-060-000-2601-00	14,000	8,869	14,000	12,000
Heavy Equipment Repairs - Fire	10-060-000-2608-00	100,000	73,273	96,004	75,000
Small Equipment Repairs	10-060-000-2609-00	2,000	617	2,000	1,500
Training	10-060-000-2701-00	109,000	92,688	109,000	126,025
Training - Virtual Reality	10-060-000-2701-06	-	-	50,000	-
City Emergency Manager / Safety Officer	10-060-000-2701-07	-	-	-	19,970
Community Risk Reduction (old 2413-00 & 2701-06)	10-060-000-2701-08	-	-	-	33,500
Publications	10-060-000-2711-00	1,200	673	1,200	1,200
Association Dues	10-060-000-2712-00	5,500	3,435	5,500	5,500
Job Health	10-060-000-2807-00	2,500	1,884	2,500	35,000
Grant Expenditures	10-060-000-2935-06	25,000	14,999	25,000	25,000
Fire Donation Uses - <i> tied to Fire Donation Bank Account</i>	10-060-000-7550-06	10,000	11,587	10,000	10,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>715,250</b>	<b>616,033</b>	<b>765,250</b>	<b>863,289</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-060-000-1905-00	-	-	-	-
Payment on Debt	10-060-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay	10-060-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - FIRE DEPARTMENT - 060</b>		<b>\$ 5,263,570</b>	<b>\$ 4,947,825</b>	<b>\$ 5,579,156</b>	<b>\$ 5,804,245</b>

**PLANNING / ECONOMIC DEVELOPMENT**  
**FY 2019 Initial Budget**

**Department # 070**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-070-000-1101-00	\$ 388,478	\$ 351,674	\$ 522,288	\$ 524,614
Overtime	10-070-000-1201-00	-	-	-	-
Payroll Taxes	10-070-000-1304-00	29,719	26,390	39,955	40,133
<b>TOTAL - PERSONNEL SERVICES</b>		<b>418,197</b>	<b>378,064</b>	<b>562,243</b>	<b>564,747</b>
<b>OPERATING EXPENDITURES</b>					
Consultant Services	10-070-000-1917-00	135,000	92,354	230,000	150,000
Board Expense	10-070-000-1920-00	7,400	6,408	4,000	6,000
Advertising/Publishing	10-070-000-2011-00	4,300	2,409	5,000	5,000
Telephone	10-070-000-2121-00	3,885	2,102	4,100	4,400
Rental Contracts	10-070-000-2314-00	7,500	5,497	7,500	7,500
Office Supplies	10-070-000-2401-00	1,200	1,262	1,300	1,300
Office Furniture	10-070-000-2402-00	1,000	992	2,000	3,000
Office Equipment	10-070-000-2406-00	500	135	500	1,000
Training	10-070-000-2701-00	6,600	3,014	7,000	8,000
Auto Mileage	10-070-000-2703-00	1,800	774	2,000	2,500
Publications	10-070-000-2711-00	100	33	100	100
Association Dues	10-070-000-2712-00	2,800	1,999	3,300	3,500
Job Health	10-070-000-2807-00	-	-	-	-
Progress/Development	10-070-000-2920-00	22,565	13,434	23,000	28,000
Special Projects	10-070-000-2931-00	1,000	-	1,000	11,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>195,650</b>	<b>130,413</b>	<b>290,800</b>	<b>231,300</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-070-000-1905-00	-	-	-	-
Payment on Debt	10-070-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-070-000-2951-00	-	-	-	-

**PLANNING / ECONOMIC DEVELOPMENT**  
**FY 2019 *Initial* Budget**

**Department # 070**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
TOTAL - CAPITAL OUTLAY		-	-	-	-
<b>TOTAL - PLANNING / ECONCMIC DEVELOPMENT DEPARTMENT - 070</b>		<b>\$ 613,847</b>	<b>\$ 508,477</b>	<b>\$ 853,043</b>	<b>\$ 796,047</b>

**MUNICIPAL COURT DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 080**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-080-000-1101-00	\$ 437,257	\$ 395,550	\$ 442,304	\$ 464,010
Salaries - Bailiff	10-080-000-1101-08	8,096	5,798	8,339	8,750
Overtime	10-080-000-1201-00	-	-	-	-
Overtime - Bailiff	10-080-000-1201-08	25,643	23,871	26,413	27,215
Payroll Taxes	10-080-000-1304-00	36,031	31,989	37,260	38,248
<b>TOTAL - PERSONNEL SERVICES</b>		<b>507,027</b>	<b>457,208</b>	<b>514,316</b>	<b>538,223</b>
<b>OPERATING EXPENDITURES</b>					
Domestic Violence Trust Fund	10-080-000-1813-00	500	-	100	500
Alabama Interlock Indigent Fund	10-080-000-1814-00	3,819	3,685	2,933	3,420
DPS Interlock Fund	10-080-000-1815-00	1,678	1,560	1,400	1,500
Impaired Driving Prevention & Enforcement Fund	10-080-000-1816-00	7,239	6,825	8,200	9,625
State Judicial Admin Fund	10-080-000-1817-00	39,869	38,908	42,369	43,855
Presiding Circuit Judge Judicial Admin Fund	10-080-000-1818-00	9,822	9,402	10,222	10,805
Circuit Clerk's Judicial Admin Fund	10-080-000-1819-00	9,827	9,399	10,277	10,810
Fair Trial Fund	10-080-000-1820-00	50,167	45,445	49,967	54,965
Crime Victims Compensation	10-080-000-1821-00	12,192	10,961	12,492	13,415
Alabama Peace Officers	10-080-000-1824-00	19,872	19,558	20,572	21,860
State Court Costs - All	10-080-000-1845-00	237,572	221,925	239,972	261,330
Citizenship Trust Fund	10-080-000-1846-00	3,794	3,718	3,894	4,175
Fair Trial Tax (To State)	10-080-000-1847-00	18,176	16,963	18,276	20,980
District Attorney's Fund	10-080-000-1848-00	67,009	58,837	64,359	75,745
Interpreting Services	10-080-000-1850-00	625	-	1,625	1,500
Sub-Contract Work	10-080-000-1930-00	5,849	5,473	5,849	16,350
Printing	10-080-000-2021-00	1,050	1,041	1,100	1,100
Telephone	10-080-000-2121-00	1,700	1,384	1,700	1,500
Miscellaneous	10-080-000-2170-00	950	947	1,000	1,000
Repairs - City Buildings - <i>transfer From Correctons Fund (Fund # 74) - see transfers in. Included in Transfers in</i>	10-080-000-2211-00	7,500	-	2,700	7,500

**MUNICIPAL COURT DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 080**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Maintenance Contracts	10-080-000-2214-00	4,620	5,262	6,495	6,495
Rental Contracts	10-080-000-2314-00	2,000	1,276	2,000	2,000
Office Supplies	10-080-000-2401-00	3,200	3,297	3,500	3,800
Office Furniture	10-080-000-2402-00	1,200	1,063	1,200	1,200
Office Equipment	10-080-000-2406-00	3,855	3,226	450	2,000
Training - <i>transfer From Correctons Fund (Fund # 74) - see transfers in. Included in Transfers in</i>	10-080-00-2701-00	5,645	3,350	3,225	7,500
Auto Mileage	10-080-000-2703-00	450	161	250	250
Publications	10-080-000-2711-00	610	338	650	650
Association Dues	10-080-000-2712-00	-	-	75	100
Jail Expense - <i>\$175,000 transferred in from Corrections Fund (Fund # 74) - to assist General Fund with jail expenses</i>	10-080-000-2932-00	222,875	210,083	266,875	312,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>743,665</b>	<b>684,087</b>	<b>783,727</b>	<b>897,930</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-080-000-1905-00	-	-	-	-
Payment on Debt	10-080-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-080-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - COURT DEPARTMENT - 080</b>		<b>\$ 1,250,692</b>	<b>\$ 1,141,295</b>	<b>\$ 1,298,043</b>	<b>\$ 1,436,153</b>

**CITY COUNCIL**  
**FY 2019 *Initial* Budget**

**Department # 090**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-090-000-1101-00	\$ 117,450	\$ 112,721	\$ 121,000	\$ 125,000
Payroll Taxes	10-090-000-1304-00	8,985	8,477	9,257	9,563
<b>TOTAL - PERSONNEL SERVICES</b>		<b>126,435</b>	<b>121,198</b>	<b>130,257</b>	<b>134,563</b>
<b>OPERATING EXPENDITURES</b>					
Advertising/Publishing	10-090-000-2011-00	500	-	500	500
Telephone	10-090-000-2121-00	6,500	4,195	6,300	6,300
Miscellaneous	10-090-000-2170-00	1,500	2,450	2,500	1,500
Office Supplies	10-090-000-2401-00	500	576	600	500
Auto Mileage	10-090-000-2703-00	250	-	500	500
Seminars	10-090-000-2704-00	2,000	1,211	2,000	2,000
Association Dues	10-090-000-2712-00	1,000	500	1,000	1,000
Expense Allowance	10-090-000-2750-00	3,500	127	1,000	2,000
Special Projects	10-090-000-2931-00	-	-	150,000	150,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>15,750</b>	<b>9,059</b>	<b>164,400</b>	<b>164,300</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-090-000-1905-00	-	-	-	-
Payment on Debt	10-090-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-090-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - CITY COUNCIL - 090</b>		<b>\$ 142,185</b>	<b>\$ 130,257</b>	<b>\$ 294,657</b>	<b>\$ 298,863</b>

**FINANCE DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 100**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-100-000-1101-00	\$ 455,268	\$ 444,488	\$ 470,913	\$ 482,172
Overtime	10-100-000-1201-00	-	-	-	-
Payroll Taxes	10-100-000-1304-00	35,130	33,571	36,025	36,886
<b>TOTAL - PERSONNEL SERVICES</b>		<b>490,398</b>	<b>478,059</b>	<b>506,938</b>	<b>519,058</b>
<b>OPERATING EXPENDITURES</b>					
Audit Fees	10-100-000-1910-00	66,000	60,539	65,500	63,000
Consultant Services	10-100-000-1917-00	1,500	-	1,500	750
Advertising/Publishing	10-100-000-2011-00	-	-	-	-
Printing	10-100-000-2021-00	500	-	500	500
Telephone	10-100-000-2121-00	1,710	1,629	1,800	1,800
Miscellaneous	10-100-000-2170-00	100	95	50	50
Repairs - City Buildings	10-100-000-2211-00	-	-	-	-
Maintenance Contracts - <i>Fixed Asset Software Maint</i>	10-100-000-2214-00	600	600	700	500
Repairs - General	10-100-000-2215-00	-	-	150	-
Rental Contracts	10-100-000-2314-00	6,230	4,677	5,750	5,750
Office Supplies	10-100-000-2401-00	7,468	7,429	6,546	6,250
Office Furniture	10-100-000-2402-00	500	-	1,000	500
Office Equipment	10-100-000-2406-00	3,750	3,713	4,100	2,500
Training	10-100-000-2701-00	4,500	2,769	3,500	3,500
Publications	10-100-000-2711-00	2,750	1,209	2,500	1,500
Association Dues	10-100-000-2712-00	6,350	4,351	6,500	6,000
Job Health	10-100-000-2807-00	-	-	-	-
Special Projects	10-100-000-2931-00	12,100	12,029	1,850	10,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>114,058</b>	<b>99,040</b>	<b>101,946</b>	<b>102,600</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-100-000-1905-00	-	-	-	-
Payment on Debt	10-100-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FINANCE DEPARTMENT**  
**FY 2019 *Initial* Budget**

***Department # 100***

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-100-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>TOTAL - FINANCE DEPARTMENT - 100</b>		\$ 604,456	\$ 577,099	\$ 608,884	\$ 621,658

**HUMAN RESOURCES DEPARTMENT**  
**FY 2019 Initial Budget**

**Department # 120**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-120-000-1101-00	\$ 349,878	\$ 347,364	\$ 358,625	\$ 367,789
Overtime	10-120-000-1201-00	2,039	1,480	1,500	1,500
Employee Retirement	10-120-000-1301-00	1,372,249	1,305,976	1,511,567	1,613,727
State Unemployment Insurance	10-120-000-1303-00	37,205	-	36,000	36,000
Payroll Taxes	10-120-000-1304-00	25,717	25,941	27,550	28,251
Vision Insurance	10-120-000-1332-00	20,000	12,880	20,000	20,000
Life Insurance	10-120-000-1334-00	21,000	12,994	22,000	24,720
Dental Insurance	10-120-000-1335-00	4,000	920	4,000	4,000
Health Insurance	10-120-000-1336-00	2,845,013	2,525,951	3,226,503	3,420,097
<b>TOTAL - PERSONNEL SERVICES</b>		<b>4,677,101</b>	<b>4,233,506</b>	<b>5,207,745</b>	<b>5,516,084</b>
<b>OPERATING EXPENDITURES</b>					
Employee Assistance Program	10-120-000-1305-00	3,300	-	5,000	2,500
Employee Tuition Assistance Program	10-120-000-1305-01	33,500	28,960	38,000	38,000
Employee Recruitment	10-120-000-1310-00	35,000	21,661	15,000	15,000
Sub-Contract Work	10-120-000-1930-00	30,000	21,134	20,000	15,000
Printing	10-120-000-2021-00	120	97	120	120
Postage	10-120-000-2025-00	50	22	50	50
Telephone	10-120-000-2121-00	900	825	900	900
Miscellaneous	10-120-000-2170-00	1,000	354	1,000	1,000
Rental Contracts	10-120-000-2314-00	14,032	12,044	13,000	13,425
Office Supplies	10-120-000-2401-00	3,000	2,688	3,000	3,000
Office Furniture	10-120-000-2402-00	600	382	1,600	800
Office Equipment	10-120-000-2406-00	1,000	825	850	-
Training	10-120-000-2701-00	8,000	4,844	15,000	12,500
Auto Mileage	10-120-000-2703-00	300	171	300	300
Publications	10-120-000-2711-00	750	479	600	600
Association Dues	10-120-000-2712-00	2,400	1,739	2,000	2,000
Job Health	10-120-000-2807-00	4,630	3,568	4,630	4,970
Safety Equipment	10-120-000-2921-00	8,454	6,421	9,687	13,000

**HUMAN RESOURCES DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 120**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Special Projects	10-120-000-2931-00	10,000	9,141	21,000	21,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>157,036</b>	<b>115,355</b>	<b>151,737</b>	<b>144,165</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-120-000-1905-00	-	-	-	-
Payment on Debt	10-120-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-120-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - HUMAN RESOURCES DEPARTMENT - 120</b>		<b>\$ 4,834,137</b>	<b>\$ 4,348,861</b>	<b>\$ 5,359,482</b>	<b>\$ 5,660,249</b>

**MAYOR'S OFFICE**  
**FY 2019 Initial Budget**

**Department # 130**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-130-000-1101-00	\$ 267,768	\$ 236,753	\$ 291,301	\$ 294,720
Overtime	10-130-000-1201-00	-	-	-	-
Payroll Taxes	10-130-000-1304-00	20,484	17,236	22,285	22,546
<b>TOTAL - PERSONNEL SERVICES</b>		<b>288,252</b>	<b>253,989</b>	<b>313,586</b>	<b>317,266</b>
<b>OPERATING EXPENDITURES</b>					
Advertising/Publishing	10-130-000-2011-00	1,000	-	1,000	500
Printing	10-130-000-2021-00	500	521	500	500
Telephone	10-130-000-2121-00	1,800	1,461	1,800	1,500
Miscellaneous	10-130-000-2170-00	500	485	500	500
Rental Contracts	10-130-000-2314-00	3,000	2,447	3,000	3,000
Office Supplies	10-130-000-2401-00	1,500	1,098	1,500	1,500
Office Furniture	10-130-000-2402-00	500	-	500	1,000
Office Equipment	10-130-000-2406-00	3,600	3,518	3,600	3,000
Training	10-130-000-2701-00	1,500	-	1,500	1,500
Seminars	10-130-000-2704-00	3,000	1,195	3,000	3,500
Publications	10-130-000-2711-00	500	275	500	500
Association Dues	10-130-000-2712-00	1,113	981	1,300	1,500
Expense Allowance	10-130-000-2750-00	10,000	7,659	10,000	25,000
Progress/Development	10-130-000-2920-00	5,000	2,000	4,000	5,000
Special Projects	10-130-000-2931-00	22,487	22,283	25,800	24,800
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>56,000</b>	<b>43,923</b>	<b>58,500</b>	<b>73,300</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-130-000-1905-00	-	-	-	-
Payment on Debt	10-130-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-130-000-2951-00	-	-	-	-

**MAYOR'S OFFICE**  
**FY 2019 *Initial* Budget**

**Department # 130**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
TOTAL - CAPITAL OUTLAY		-	-	-	-
TOTAL - MAYOR'S OFFICE - 130		\$ 344,252	\$ 297,912	\$ 372,086	\$ 390,566

**REVENUE DEPARTMENT**  
**FY 2019 Initial Budget**

**Department # 140**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-140-000-1101-00	\$ 232,137	\$ 217,966	\$ 191,168	\$ 213,911
Overtime	10-140-000-1201-00	-	-	-	-
Payroll Taxes	10-140-000-1201-00	17,758	16,736	14,624	16,364
<b>TOTAL - PERSONNEL SERVICES</b>		<b>249,895</b>	<b>234,702</b>	<b>205,792</b>	<b>230,275</b>
<b>OPERATING EXPENDITURES</b>					
Consultant Services	10-140-000-1917-00	27,000	28,568	30,000	30,000
Online Tax Filing Expense	10-140-000-1919-00	200	-	-	-
Printing	10-140-000-2021-00	13,500	10,431	12,000	12,000
Miscellaneous	10-140-000-2170-00	300	340	500	300
Maintenance Contracts	10-140-000-2214-00	2,550	2,550	2,760	2,970
Rental Contracts	10-140-000-2314-00	3,000	2,153	3,000	3,000
Office Supplies	10-140-000-2401-00	6,500	3,797	3,742	4,000
Office Equipment	10-140-000-2406-00	-	-	-	-
Training	10-140-000-2701-00	1,700	1,324	3,000	5,000
Auto Mileage	10-140-000-2703-00	500	35	600	600
Association Dues	10-140-000-2712-00	400	290	400	400
Job Health	10-140-000-2807-00	-	-	58	-
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>55,650</b>	<b>49,488</b>	<b>56,060</b>	<b>58,270</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-140-000-1905-00	-	-	-	-
Payment on Debt	10-140-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-140-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - REVENUE DEPARTMENT - 140</b>		<b>\$ 305,545</b>	<b>\$ 284,190</b>	<b>\$ 261,852</b>	<b>\$ 288,545</b>

**ENGINEERING DEPARTMENT**  
**FY 2019 Initial Budget**

**Department # 150**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-150-000-1101-00	\$ 497,920	\$ 489,462	\$ 526,539	\$ 631,400
Overtime	10-150-000-1201-00	280,207	-	-	-
Payroll Taxes	10-150-000-1304-00	59,527	37,228	40,280	48,302
<b>TOTAL - PERSONNEL SERVICES</b>		<b>837,654</b>	<b>526,690</b>	<b>566,819</b>	<b>679,702</b>
<b>OPERATING EXPENDITURES</b>					
Consultant Services	10-150-000-1917-00	112,362	5,697	15,000	15,000
Sub-Contract Work	10-150-000-1930-00	4,600	4,535	15,000	15,000
Advertising/Publishing	10-150-000-2011-00	-	-	2,000	1,000
Printing	10-150-000-2021-00	3,000	963	3,700	2,000
Telephone	10-150-000-2121-00	7,800	5,282	8,040	6,240
Miscellaneous	10-150-000-2170-00	1,000	857	1,000	1,000
Maintenance Contracts	10-150-000-2214-00	24,900	15,992	20,450	20,450
Repairs - Collector Roads	10-150-000-2215-15	275,000	342,927	495,000	500,000
Repairs - Collector Roads - ADA Sidewalks	10-150-000-2215-16	75,000	-	125,000	175,000
Repairs - Street - <i>Hughes Road Overpass</i>	10-150-000-2215-25	700,000	680,980		-
Rental Contracts	10-150-000-2314-00	3,000	2,354	4,000	3,000
Office Supplies	10-150-000-2401-00	1,500	1,683	4,500	3,000
Office Furniture	10-150-000-2402-00	-	-	6,000	5,000
Small Tools	10-150-000-2404-00	2,500	2,117	3,500	3,000
Office Equipment	10-150-000-2406-00	1,224	1,224	10,000	5,000
Uniforms	10-150-000-2436-00	373	374	400	400
Training	10-150-000-2701-00	1,000	750	6,000	4,000
Seminars	10-150-000-2704-00	2,500	1,597	2,500	4,000
Publications	10-150-000-2711-00	-	-	-	-
Association Dues	10-150-000-2712-00	350	280	255	300
Special Projects	10-150-000-2931-00	41,151	41,151	22,350	38,500
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>1,257,260</b>	<b>1,108,763</b>	<b>744,695</b>	<b>801,890</b>
<b>DEBT SERVICE</b>					

**ENGINEERING DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 150**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Interest Expense	10-150-000-1905-00	-	-	-	-
Payment on Debt	10-150-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		-	-	-	-
<b>CAPITAL OUTLAY</b>					
Capital Outlay	10-150-000-2951-00	1,000,000	55,750	1,350,000	628,000
Capital Outlay - Greenway Expenditures	10-150-000-2951-50	-	-	-	150,000
Capital Outlay - Tap Grant	10-150-000-2951-90	-	-	-	280,207
<b>TOTAL - CAPITAL OUTLAY</b>		<b>1,000,000</b>	<b>55,750</b>	<b>1,350,000</b>	<b>1,058,207</b>
<b>TOTAL - ENGINEERING DEPARTMENT - 150</b>		<b>\$ 3,094,914</b>	<b>\$ 1,691,203</b>	<b>\$ 2,661,514</b>	<b>\$ 2,539,799</b>

**CAPITAL OUTLAY  
ENGINEERING DEPARTMENT  
FY 2019 *INITIAL BUDGET*  
Account Number: 10-150-000-2951-00**

**Approved Capital Outlay - Beginning of Fiscal Year 2019**

Signal - County Line and Lena Cain	\$	250,000
Miscellaneous Sidewalks	\$	200,000
Battery Backup for 4 signals on Hwy 72	\$	28,000
Sidewalks - County Line Road to Palmer Park	\$	150,000
Bradford Farms - TAP Grant	\$	280,207
Oakland Springs Greenway	\$	150,000
<b>Total</b>	<b>\$</b>	<b>1,058,207</b>

**SENIOR CENTER**  
**(Division of Parks & Recreation Department)**  
**FY 2019 Initial Budget**

**Department # 160**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-160-000-1101-00	\$ 204,211	\$ 154,265	\$ 181,232	\$ 214,726
Overtime	10-160-000-1201-00	510	203	500	1,000
Payroll Taxes	10-160-000-1304-00	15,661	11,764	16,197	16,503
<b>TOTAL - PERSONNEL SERVICES</b>		<b>220,382</b>	<b>166,232</b>	<b>197,929</b>	<b>232,229</b>
<b>OPERATING EXPENDITURES</b>					
Sub-Contract Work	10-160-000-1930-00	26,900	25,146	55,000	35,000
Postage	10-160-000-2025-00	150	49	150	150
Telephone	10-160-000-2121-00	2,800	2,634	5,500	5,000
Utilities	10-160-000-2131-00	24,000	21,000	19,000	24,000
Miscellaneous	10-160-000-2170-00	1,500	1,290	500	500
Janitorial	10-160-000-2201-00	5,500	5,529	5,500	5,500
Repairs - City Buildings	10-160-000-2211-00	1,100	1,415	15,000	5,000
Maintenance Contracts	10-160-000-2214-00	2,500	2,060	2,500	2,500
Repairs - General	10-160-000-2215-00	4,000	5,942	1,500	2,500
Grounds Maintenance	10-160-000-2216-00	3,000	3,800	1,500	3,000
Rental Contracts	10-160-000-2314-00	4,500	4,073	5,700	4,500
Office Supplies	10-160-000-2401-00	1,700	1,121	3,500	2,500
Uniforms	10-160-000-2436-00	305	120	305	500
Vehicle Maintenance - Senior Center	10-160-000-2601-00	5,090	4,752	4,590	6,500
Training	10-160-000-2701-00	60	-	60	100
Publications	10-160-000-2711-00	150	113	150	150
Job Health	10-160-000-2807-00	-	-	110	250
Special Account	10-160-000-2930-00	18,500	4,698	8,000	7,500
Donation Uses - Senior Center - paid from Fund # 10	10-160-000-7550-00	23,200	16,797	6,100	6,100
Rec Donation Uses	10-160-000-7550-05	-	-	-	-
Nutrition Site	10-160-000-7570-00	500	496	500	500
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>125,455</b>	<b>101,035</b>	<b>135,165</b>	<b>111,750</b>

**SENIOR CENTER**  
**(Division of Parks & Recreation Department)**  
**FY 2019 *Initial* Budget**

**Department # 160**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>DEBT SERVICE</b>					
Interest Expense	10-160-000-1905-00	-	-	-	-
Payment on Debt	10-160-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		-	-	-	-
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-160-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>TOTAL - SENIOR CENTER - 160</b>		<b>\$ 345,837</b>	<b>\$ 267,267</b>	<b>\$ 333,094</b>	<b>\$ 343,979</b>

**INFORMATION TECHNOLOGY DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 180**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-180-000-1101-00	\$ 278,732	\$ 227,898	\$ 279,500	\$ 290,680
Overtime	10-180-000-1201-00	-	-	-	-
Payroll Taxes	10-180-000-1304-00	21,323	17,004	21,382	22,237
<b>TOTAL PERSONNEL SERVICES</b>		<b>300,055</b>	<b>244,902</b>	<b>300,882</b>	<b>312,917</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Municipal Financial System	10-180-000-1913-00	45,421	44,495	51,600	51,600
Internet Services	10-180-000-1918-00	107,905	98,612	125,920	126,048
Sub-Contract Work	10-180-000-1930-00	7,600	7,563	6,000	5,000
Telephone	10-180-000-2121-00	3,000	2,073	3,600	3,600
Miscellaneous	10-180-000-2170-00	400	75	400	400
Maintenance Contracts	10-180-000-2214-00	75,000	79,435	69,745	70,073
Office Supplies	10-180-000-2401-00	100	90	100	100
Office Equipment	10-180-000-2406-00	70,300	60,199	76,000	61,000
Training	10-180-000-2701-00	5,000	2,495	5,000	9,000
Auto Mileage	10-180-000-2703-00	100	-	-	100
Association Dues	10-180-000-2712-00	150	-	-	150
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>		<b>314,976</b>	<b>295,037</b>	<b>338,365</b>	<b>327,071</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-180-000-1905-00	-	-	-	-
Payment on Debt	10-180-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-180-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180</b>		<b>\$ 615,031</b>	<b>\$ 539,939</b>	<b>\$ 639,247</b>	<b>\$ 639,988</b>

**LEGAL DEPARTMENT**  
**FY 2019 Initial Budget**

**Department # 190**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-190-000-1101-00	\$ 265,611	\$ 250,052	\$ 235,559	\$ 252,139
Overtime	10-190-000-1201-00	-	-	-	-
Payroll Taxes	10-190-000-1304-00	20,319	19,475	18,020	19,289
<b>TOTAL - PERSONNEL SERVICES</b>		<b>285,930</b>	<b>269,527</b>	<b>253,579</b>	<b>271,428</b>
<b>OPERATING EXPENDITURES</b>					
Consultant Services	10-190-000-1917-00	40,000	57,674	220,000	75,000
Sub-Contract Work	10-190-000-1930-00	1,000	-	1,000	1,000
Advertising/Publishing	10-190-000-2011-00	1,000	-	1,000	1,000
Printing	10-190-000-2021-00	500	29	500	500
Telephone	10-190-000-2121-00	1,980	1,722	1,800	1,800
Miscellaneous	10-190-000-2170-00	1,000	543	1,000	1,000
Maintenance Contracts	10-190-000-2214-00	6,300	7,251	8,000	8,000
Rental Contracts	10-190-000-2314-00	5,900	4,693	5,600	5,600
Office Supplies	10-190-000-2401-00	3,000	2,122	3,000	3,000
Office Furniture	10-190-000-2402-00	500	-	500	500
Office Equipment	10-190-000-2406-00	2,500	313	2,500	2,500
Training	10-190-000-2701-00	7,000	4,032	7,000	7,000
Auto Mileage	10-190-000-2703-00	1,100	111	1,100	1,100
Publications	10-190-000-2711-00	5,000	5,345	10,500	10,500
Association Dues	10-190-000-2712-00	2,750	2,630	1,750	1,750
Job Health	10-190-000-2807-00	-	-	-	-
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>79,530</b>	<b>86,465</b>	<b>265,250</b>	<b>120,250</b>
<b>DEBT SERVICE</b>					
Interest Expense	10-190-000-1905-00	-	-	-	-
Payment on Debt	10-190-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>					

**LEGAL DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 190**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
Capital Outlay	10-190-000-2951-00	-	-	-	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	-	-
<b>TOTAL - LEGAL DEPARTMENT - 190</b>		<b>\$ 365,460</b>	<b>\$ 355,992</b>	<b>\$ 518,829</b>	<b>\$ 391,678</b>

**BUILDING DEPARTMENT**  
**FY 2019 Initial Budget**

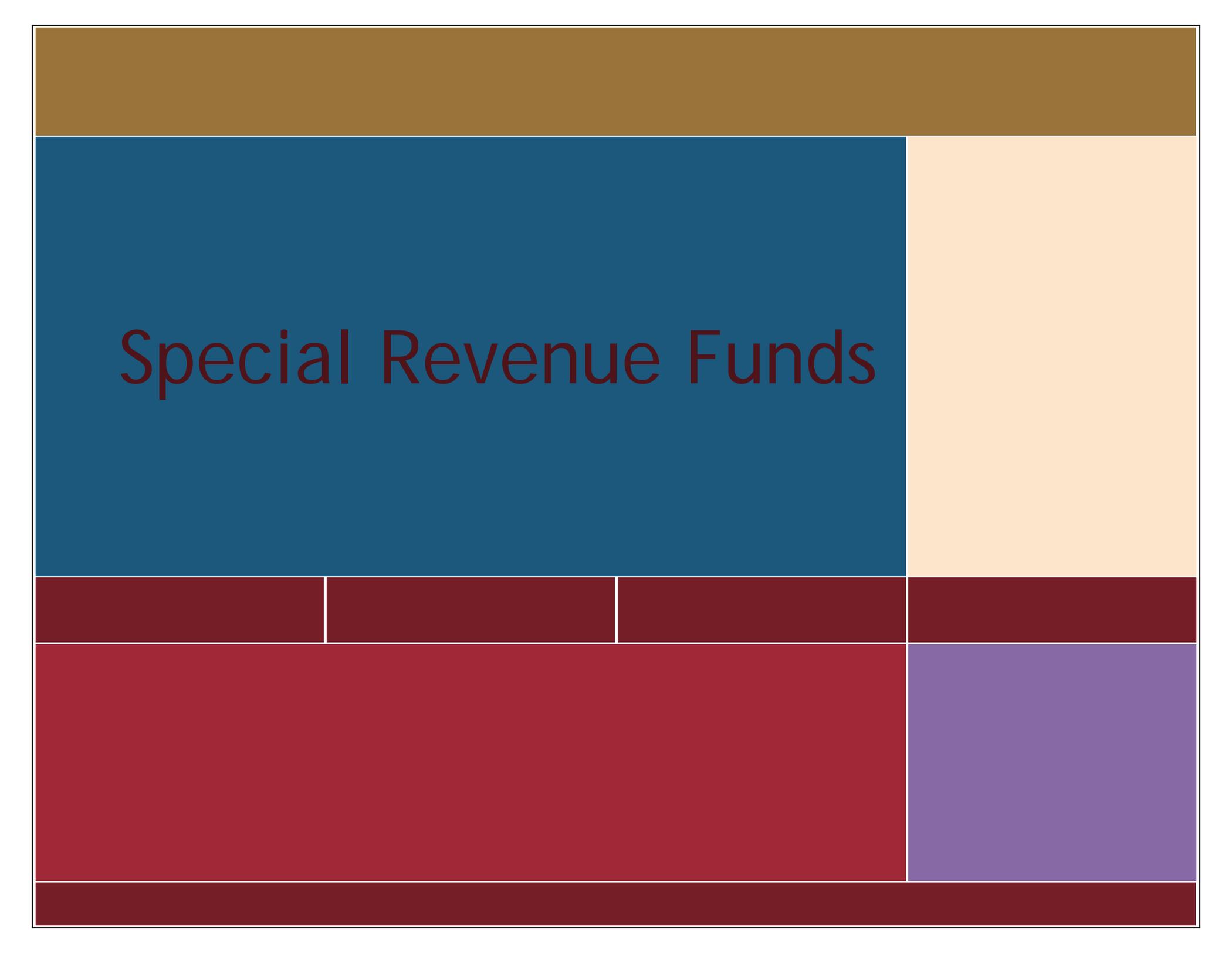
**Department # 200**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>PERSONNEL SERVICES</b>					
Salaries	10-200-000-1101-00	\$ 634,099	\$ 527,074	\$ 787,992	\$ 789,692
Overtime	10-200-000-1201-00	2,549	802	2,500	2,500
Payroll Taxes	10-200-000-1304-00	48,704	38,960	60,473	60,603
<b>TOTAL - PERSONNEL SERVICES</b>		<b>685,352</b>	<b>566,836</b>	<b>850,965</b>	<b>852,795</b>
<b>OPERATING EXPENDITURES</b>					
Consultant Services	10-200-000-1917-00	14,050	1,660	15,000	45,000
Sub-Contract Work	10-200-000-1930-00	6,950	7,364	8,500	8,000
Advertising/Publishing	10-200-000-2011-00	700	455	700	2,000
Printing	10-200-000-2021-00	1,000	-	1,000	1,000
Telephone	10-200-000-2121-00	13,250	11,890	13,250	13,250
Miscellaneous	10-200-000-2170-00	1,000	221	1,000	1,000
Janitorial	10-200-000-2201-00	28,000	21,466	28,000	25,500
Repairs - City Buildings	10-200-000-2211-00	45,000	41,139	95,000	82,750
Maintenance Contracts	10-200-000-2214-00	92,000	73,449	51,000	51,000
Rental Contracts	10-200-000-2314-00	10,000	9,973	10,000	10,000
Office Supplies	10-200-000-2401-00	1,500	1,435	2,000	3,500
Office Furniture	10-200-000-2402-00	1,000	-	500	500
Small Equipment - Not Office	10-200-000-2403-00	1,000	345	1,000	1,000
Small Tools	10-200-000-2404-00	850	619	1,000	1,000
Office Equipment	10-200-000-2406-00	1,500	1,375	1,500	1,500
Uniforms	10-200-000-2436-00	4,300	4,163	4,300	4,750
Training	10-200-000-2701-00	8,500	6,044	8,500	8,500
Seminars	10-200-000-2704-00	500	-	500	500
Publications	10-200-000-2711-00	500	255	500	800
Association Dues	10-200-000-2712-00	500	-	500	750
Job Health	10-200-000-2807-00	500	349	500	500
Special Projects	10-200-000-2931-00	5,000	2,551	5,000	5,000
Special Projects - ADA Compliance	10-200-000-2931-99	100,000	59,571	100,000	100,000
<b>TOTAL - OPERATING EXPENDITURES</b>		<b>337,600</b>	<b>244,324</b>	<b>349,250</b>	<b>367,800</b>

**BUILDING DEPARTMENT**  
**FY 2019 *Initial* Budget**

**Department # 200**

Description	Account Number	FY 2017 Amended Budget	Actuals as of 09-30-2017	FY 2018 Amended Budget	FY 2019 Council Adopted
<b>DEBT SERVICE</b>					
Interest Expense	10-200-000-1905-00	-	-	-	-
Payment on Debt	10-200-000-8500-00	-	-	-	-
<b>TOTAL - DEBT SERVICE</b>		-	-	-	-
<b>CAPITAL EXPENDITURES</b>					
Capital Outlay	10-200-000-2951-00	-	-	24,000	-
<b>TOTAL - CAPITAL OUTLAY</b>		-	-	<b>24,000</b>	-
<b>TOTAL - BUILDING DEPARTMENT - 200</b>		<b>\$ 1,022,952</b>	<b>\$ 811,160</b>	<b>\$ 1,224,215</b>	<b>\$ 1,220,595</b>



# 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 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. 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. MULTI-USE VENUE BOND COLLECTION FUND – The Venue Bond Collection Fund was established to account for revenues earmarked for payment on the Multi-Use Venue (baseball stadium) and make the related debt payment.
- XII. 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.
- XIII. 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.

- 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 2019 *Initial Budget*  
SUMMARY

*Part 1 of 2*

Description	Storm Water User Fee Fund # 11	1/2 cent Sales Tax Capital Replacement Fund # 12	1/2 cent Sales Tax Neighborhood Repaving Fund # 13	Gas Tax Fund # 20	TVA Tax Fund # 22	Senior Center Donation Fund # 28	FORBEARANCE Street Repair & Maintenance Fund # 29	Library Fund # 70
<b>REVENUES</b>								
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Motor Fuel ( <i>Gas Taxes</i> )	-	-	-	1,264,400	-	-	-	-
Property Taxes - 1/2 mil ( <i>for library</i> )	-	-	-	-	-	-	-	361,429
Property Taxes - 5 1/2 mil ( <i>for debt</i> )	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 cent - General Obligation Debt	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Passed 2013	-	811,250	811,250	-	-	-	-	-
Sales Taxes - 2 Cent - Shoppes of Madison	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Shoppes of Madison	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	-	-	-	-	-	-	-	-
Lodging Taxes	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Storm Water Fees	305,000	-	-	-	-	-	-	-
Investment Earnings	200	350	350	250	-	-	-	-
Contributions and Donations	-	-	-	-	-	500	-	-
Other	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>305,200</b>	<b>811,600</b>	<b>811,600</b>	<b>1,264,650</b>	<b>80,000</b>	<b>500</b>	<b>-</b>	<b>361,429</b>
<b>OTHER FINANCING SOURCES</b>								
Transfers In	-	202,000	-	-	-	-	-	500,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>202,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>305,200</b>	<b>1,013,600</b>	<b>811,600</b>	<b>1,264,650</b>	<b>80,000</b>	<b>500</b>	<b>-</b>	<b>861,429</b>
<b>EXPENDITURES</b>								
General Administration	-	-	-	-	52,000	-	-	923,000
Police Department	-	-	-	-	-	-	-	-
Public Works Department	-	-	-	1,329,400	-	-	25,000	-
Fire Department	-	-	-	-	-	-	-	-
Engineering Department	309,000	-	715,000	-	-	-	-	-
Senior Center	-	-	-	-	-	2,500	-	-
Capital Outlay	-	1,027,455	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>309,000</b>	<b>1,027,455</b>	<b>715,000</b>	<b>1,329,400</b>	<b>52,000</b>	<b>2,500</b>	<b>25,000</b>	<b>923,000</b>
<b>OTHER FINANCING USES</b>								
Transfers Out - <i>To General Fund - Fund # 10</i>	-	-	-	-	28,000	-	-	-
Transfers Out - <i>To Debt Service Fund - Fund # 48 - General Bond Obligations</i>	-	-	-	-	-	-	-	-
Transfers Out - <i>To Debt Service Fund - Fund # 48 - 2011 Taxable Obligation - Shoppes of Madison</i>	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>309,000</b>	<b>1,027,455</b>	<b>715,000</b>	<b>1,329,400</b>	<b>80,000</b>	<b>2,500</b>	<b>25,000</b>	<b>923,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>(3,800)</b>	<b>(13,855)</b>	<b>96,600</b>	<b>(64,750)</b>	<b>-</b>	<b>(2,000)</b>	<b>(25,000)</b>	<b>(61,571)</b>

SPECIAL REVENUE FUNDS  
FY 2019 *Initial Budget*  
SUMMARY

Part 2 of 2

Description	General Obligation Bond Collection Fund # 71	Municipal Court Fund # 74	Multi-Purpose Venue Bond Collection Fund # 75	Municipal Government Capital Improvement Fund # 76	Federal Forfeiture Fund # 77	State Forfeiture Fund # 80	CPR Fund # 82	TOTAL FY 2019 <i>Initial</i> BUDGET
<b>REVENUES</b>								
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Motor Fuel ( <i>Gas Taxes</i> )	-	-	-	-	-	-	-	1,264,400
Property Taxes - 1/2 mil ( <i>for library</i> )	-	-	-	-	-	-	-	361,429
Property Taxes - 5 1/2 mil ( <i>for debt</i> )	3,975,714	-	-	-	-	-	-	3,975,714
Sales Taxes - 1/2 cent - General Obligation Debt	3,245,000	-	-	-	-	-	-	3,245,000
Sales Taxes - 1/2 Cent - Passed 2013	1,622,500	-	-	-	-	-	-	3,245,000
Sales Taxes - 2 Cent - Shoppes of Madison	1,006,011	-	-	-	-	-	-	1,006,011
Sales Taxes - 1/2 Cent - Shoppes of Madison	251,503	-	-	-	-	-	-	251,503
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	125,751	-	-	-	-	-	-	125,751
Lodging Taxes	-	-	480,000	-	-	-	-	480,000
Fines	-	207,750	-	-	-	-	-	207,750
Storm Water Fees	-	-	-	-	-	-	-	305,000
Investment Earnings	3,350	-	-	250	-	-	-	4,750
Contributions and Donations	-	-	-	-	-	-	2,000	2,500
Other	-	-	-	365,000	150	1,000	-	366,150
<b>TOTAL REVENUES</b>	<b>10,229,829</b>	<b>207,750</b>	<b>480,000</b>	<b>365,250</b>	<b>150</b>	<b>1,000</b>	<b>2,000</b>	<b>14,920,958</b>
<b>OTHER FINANCING SOURCES</b>								
Transfers In	1,780,371	-	-	-	-	-	-	2,482,371
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,780,371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,482,371</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>12,010,200</b>	<b>207,750</b>	<b>480,000</b>	<b>365,250</b>	<b>150</b>	<b>1,000</b>	<b>2,000</b>	<b>17,403,329</b>
<b>EXPENDITURES</b>								
General Administration	10,000	-	-	-	-	-	-	985,000
Police Department	-	-	-	-	2,500	7,500	-	10,000
Public Works Department	-	-	-	-	-	-	-	1,354,400
Fire Department	-	-	-	-	-	-	4,000	4,000
Engineering Department	-	-	-	-	-	-	-	1,024,000
Senior Center	-	-	-	-	-	-	-	2,500
Capital Outlay	-	-	-	-	-	-	-	1,027,455
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>7,500</b>	<b>4,000</b>	<b>4,407,355</b>
<b>OTHER FINANCING USES</b>								
Transfers Out - <i>To General Fund - Fund # 10</i>	2,250,000	190,000	-	-	-	-	-	2,468,000
Transfers Out - <i>To Debt Service Fund - Fund # 48 - General Bond Obligations</i>	7,838,957	-	-	-	-	-	-	7,838,957
Transfers Out - <i>To Debt Service Fund - Fund # 48 - 2011 Taxable Obligation - Shoppes of Madison</i>	905,473	-	-	-	-	-	-	905,473
<b>TOTAL OTHER FINANCING USES</b>	<b>10,994,430</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,212,430</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>11,004,430</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>7,500</b>	<b>4,000</b>	<b>15,619,785</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,005,770</b>	<b>17,750</b>	<b>480,000</b>	<b>365,250</b>	<b>(2,350)</b>	<b>(6,500)</b>	<b>(2,000)</b>	<b>1,783,544</b>

**STORM WATER USER FEE FUND**  
**FY 2019 *Initial* Budget**

***Storm Water Fee Fund - Fund # 11***

<b>General Ledger Account</b>	<b>Account Number</b>	<b>2016 Actual Amounts</b>	<b>2017 Actual Amounts</b>	<b>2018 Amended Budget</b>	<b>2019 <i>Initial</i> Budget</b>
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Storm Water Fee	11-000-7700-00	\$ 283,102	\$ 290,655	\$ 303,000	\$ 305,000
<b>INVESTMENT EARNINGS</b>					
Interest Income	11-000-6030-00	28	289	200	200
<b>TOTAL REVENUES</b>		<b>283,130</b>	<b>290,944</b>	<b>303,200</b>	<b>305,200</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Storm Water Fee - Expenditures	11-150-000-2933-00	223,218	201,916	303,000	309,000
<b>TOTAL EXPENDITURES</b>		<b>223,218</b>	<b>201,916</b>	<b>303,000</b>	<b>309,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>59,912</b>	<b>89,028</b>	<b>200</b>	<b>(3,800)</b>

**2019 Stormwater User Fee Budget Details**  
**Engineering Department**  
**FY 2019 Initial Budget**

**Stormwater User Fee Fund - Fund # 11**

<b>STORMWATER USER FEES - EXPENDITURES</b>		
<b>Annual Reporting Requirements</b>		<b>\$6,000.00</b>
Annual Report	\$3,000.00	
SWMPP	\$3,000.00	
<b>IDDE</b>		<b>\$50,000.00</b>
ORI	\$50,000.00	
<b>Pollution Prevention/Good Housekeeping for Municipal Operations</b>		<b>\$132,500.00</b>
Municipal Training	\$15,000.00	
Flood Study	\$20,000.00	
<i>Betts Spring Tributary LOMR</i>		
<i>Moore's Creek/Oakland Spring Branch LOMR</i>		
Stream Maintenance ( <i>Herbicide Spraying</i> )	\$25,000.00	
Trash Racks	\$15,000.00	
<i>Betts Spring Tributary at Intergraph Way</i>		
Street Sweeping	\$57,500.00	
<i>Subdivision Roads - 346 Miles</i>	\$49,000.00	
<i>Collector Roads - 35 Miles</i>	\$4,500.00	
<i>Storm &amp; Event Cleanup</i>	\$4,000.00	
<b>Public Education &amp; Involvement on Storm Water Impacts</b>		<b>\$7,000.00</b>
Madison Co. Drinking Water Festival	\$500.00	
Madison Street Festival	\$2,500.00	
Madison Chamber Business Expo.	\$2,500.00	
Informational Signage	\$1,500.00	
<b>Water Quality Improvements</b>		<b>\$74,960.00</b>
<i>Stone Crest HOA Detention Ponds</i>		
<i>Wild Hog Swamp</i>		
<i>Oxford HOA Conservation Easement</i>		
<i>Stillwater Cove HOA Conservation</i>		
<i>Clift's Cove West Ponds</i>		
<i>Palmer Park Greenway Improvements</i>		
<b>Summary - All Cash Expenditures</b>		
Storm Water Expenditures - listed above		\$270,460.00
1% to Counties for Administration		\$3,090.00
5% to Department of Revenue		\$15,450.00
Emergency/Reserve Funds		\$20,000.00
<b>Total</b>		<b>\$309,000.00</b>

**CAPITAL REPLACEMENT FUND**  
**FY 2019 *Initial* Budget**

**Capital Replacement Fund- Fund # 12**

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>TAXES</b>					
1/2 cent Sales Tax - Passed 2013 - Capital Replacement	12-000-5005-00	\$ 693,272	\$ 746,645	\$ 764,687	\$ 811,250
<b>INVESTMENT EARNINGS</b>					
Interest Income	12-000-6030-00	453	392	350	350
<b>CONTRIBUTIONS AND DONATIONS</b>					
Donation - to Recreation - AYSO - Soccer Field Lights	12-000-6005-20	-	-	40,000	-
<b>TOTAL REVENUES</b>		<b>693,725</b>	<b>747,037</b>	<b>805,037</b>	<b>811,600</b>
<b>OTHER FINANCING SOURCES</b>					
Donated Capital Assets	12-000-5600-00	4,886,439			
Transfers In	12-000-3910-00	-	2,067,000	-	202,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>4,886,439</b>	<b>2,067,000</b>	<b>-</b>	<b>202,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>5,580,164</b>	<b>2,814,037</b>	<b>805,037</b>	<b>1,013,600</b>
<b>EXPENDITURES</b>					
<b>CAPITAL OUTLAY</b>					
Donated Capital Assets		4,886,439	-	-	-
All Capital Accounts - See Detailed Listing	12-xxx-000-2951-00	882,635	2,915,743	973,047	1,027,455
<b>TOTAL EXPENDITURES</b>		<b>5,769,074</b>	<b>2,915,743</b>	<b>973,047</b>	<b>1,027,455</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(188,910)</b>	<b>(101,706)</b>	<b>(168,010)</b>	<b>(13,855)</b>

ATTACHMENT TO  
CAPITAL REPLACEMENT FUND  
FY 2019 *Initial Capital Budget*  
(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

						<i>FY 2019 INITIAL Capital Budget</i>	
Department	Account Number	Department Requested			Council Adopted		
		Quantity	Asset Cost Each	TOTAL	Asset Cost	TOTAL	
<b>POLICE</b>							
	Ford Explorer Police Interceptor (equipped and graphics)	12-020-000-2951-00	8	\$ 43,788	\$ 350,304	\$ 350,304	
	<b>TOTAL POLICE</b>			<b>\$ 350,304</b>	<b>\$ 350,304</b>	<b>\$ 350,304</b>	
<b>PUBLIC WORKS</b>							
	Ford F-150 Extended-Cab Truck	12-030-000-2951-00	1	\$ 29,750	\$ 29,750	\$ 29,750	
	Freightliner Dump Truck	12-030-000-2951-00	1	\$ 106,000	\$ 106,000	\$ 106,000	
	Ford F-150 Extended-Cab Truck - added by Finance Committee	12-030-000-2951-00	1	\$ 35,000	\$ 35,000	\$ 35,000	
	Ford F-450 Crew Cab Flat Bed	12-030-000-2951-00	1	\$ 36,901	\$ 36,901	\$ 36,901	
	<b>TOTAL PUBLIC WORKS</b>			<b>\$ 207,651</b>	<b>\$ 207,651</b>	<b>\$ 207,651</b>	
<b>PARKS &amp; RECREATION</b>							
	Air Structure Storage Building	12-050-000-2951-00	1	\$ 150,000	\$ 150,000	\$ 150,000	
	Mower, truck and field-drag - added by Finance Committee	12-050-000-2951-00	1	\$ 47,000	\$ 47,000	\$ 47,000	
	Kubota ZD-1211-60	12-050-000-2951-00	1	\$ 19,500	\$ 19,500	\$ 19,500	
	<b>TOTAL PARKS &amp; RECREATION</b>			<b>\$ 216,500</b>	<b>\$ 216,500</b>	<b>\$ 216,500</b>	
<b>FIRE &amp; RESCUE</b>							
	Cardiac Monitors	12-060-000-2951-00	2	\$ 30,000	\$ 60,000	\$ 60,000	
	Staff Truck for Logistics Officer	12-060-000-2951-00	1	\$ 26,000	\$ 26,000	\$ 26,000	
	<b>TOTAL FIRE &amp; RESCUE</b>			<b>\$ 86,000</b>	<b>\$ 86,000</b>	<b>\$ 86,000</b>	
<b>ENGINEERING</b>							
	GPS Survey Equipment	12-150-000-2951-00	1	\$ 10,000	\$ 10,000	\$ 10,000	
	2018 Ford F-150 4x4	12-150-000-2951-00	1	\$ 30,000	\$ 30,000	\$ 30,000	
	<b>TOTAL ENGINEERING</b>			<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	

ATTACHMENT TO  
 CAPITAL REPLACEMENT FUND  
 FY 2019 *Initial Capital Budget*  
 (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

						<i>FY 2019 INITIAL Capital Budget</i>	
Department	Account Number	Department Requested				Council Adopted	
<b>INFORMATION TECHNOLOGY</b>							
Intrusion Prevention System (IPS)	10-180-000-2951-00	1	\$	15,000	\$	15,000	\$ 15,000
Dell Servers for VM-Ware Hosts	10-180-000-2951-00	3	\$	9,000	\$	27,000	\$ 27,000
Wireless Infrastructure	10-180-000-2951-00	1	\$	30,000	\$	30,000	\$ 30,000
IT Capital added by Finance Committee	10-180-000-2951-00	1	\$	30,000	\$	30,000	\$ 30,000
<b>TOTAL INFORMATION TECHNOLOGY</b>				\$	<b>102,000</b>	\$	<b>102,000</b> \$ <b>102,000</b>
<b>BUILDING</b>							
2019 Ford F-150 Truck	10-200-000-2951-00	1	\$	25,000	\$	25,000	\$ 25,000
<b>TOTAL BUILDING</b>				\$	<b>25,000</b>	\$	<b>25,000</b> \$ <b>25,000</b>
<b>TOTAL CAPITAL ASSETS TO BE PURCHASED FROM SPECIAL REVENUE FUND</b>							
<b>1/2 cent CAPITAL REPLACEMENT FUND</b>				\$	<b>1,027,455</b>	\$	<b>1,027,455</b> \$ <b>1,027,455</b>

**NEIGHBORHOOD REPAVING FUND**

*FY 2019 Initial Budget*

*Neighborhood Paving Fund - Fund # 13*

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 Initial Budget
<b>REVENUES</b>					
<b>TAXES</b>					
1/2 cent Sales Tax - Passed 2013	13-000-5005-00	\$ 693,262	\$ 746,528	\$ 764,687	\$ 811,250
<b>INVESTMENT EARNINGS</b>					
Interest Income	13-000-6030-00	594	825	350	350
<b>OTHER REVENUES</b>					
Miscellaneous	13-000-5600-00	-	-	-	-
<b>TOTAL REVENUES</b>		<b>693,856</b>	<b>747,353</b>	<b>765,037</b>	<b>811,600</b>
<b>EXPENDITURES</b>					
Special Projects - Neighborhood Streets	13-150-000-2215-30	424,196	344,977	650,000	650,000
Special Projects - Neighborhood Streets - ADA Sidewalks	13-150-000-2215-31	-	64,219	65,000	65,000
<b>TOTAL EXPENDITURES</b>		<b>424,196</b>	<b>409,196</b>	<b>715,000</b>	<b>715,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>269,660</b>	<b>338,157</b>	<b>50,037</b>	<b>96,600</b>

**Neighborhood Repaving Fund**  
**FY 2019 *Initial Budget***

**LISTING OF NEIGHBORHOOD ROADS TO BE REPAIRED IN 2018 WITH 1/2 CENT SALES TAX**

*1/2 cent Infrastructure Repair Fund - Fund #13*

<b>Council District</b>	<b>2015 PASER Rating</b>	<b>Length</b>	<b>Subdivision Street</b>
1	6	4,100	Garden Brook Drive
2	5	4,400	Honor Way
3	5	3,400	West Dublin Drive
4	5	6,700	Production Avenue
5	6	1,400	Chinook Trail
5	5	2,300	Oakhurst Drive
5	5	800	Iroquois Trail
6	7	1000	Willard Street *
6	5	600	Stanley Avenue *
6	4	600	Gann Avenue *
6	6	1300	Douglas Street *
6	6	1200	Nolan Boulevard *
6	6	300	Nolan Circle *
6	6	200	Nolan Court *
6	6	1,100	Arnold Road *
7	6	4,200	Hartington Drive
7	6	1,000	Darroy Drive
<b>TOTAL LF</b>		<b>34,600</b>	

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

**GAS TAX FUND**  
**FY 2019 *Initial* Budget**

***GAS TAX FUNDS - Fund # 20***

General Ledger Account	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Street Signs	20-000-5185-00	\$ 34,350	\$ 28,650	\$ 10,000	\$ 10,000
2 Cent Gas Tax	20-000-7005-00	477,545	444,360	415,536	415,000
4 Cent Gas Tax	20-000-7002-00	248,041	248,569	256,026	260,000
5 Cent Gas Tax	20-000-7006-00	11,323	86,578	89,175	85,000
7 Cent Gas Tax	20-000-7004-00	479,180	479,922	489,000	475,000
Excise Tax	20-000-7009-00	4,250	4,304	4,433	4,400
Petroleum Inspection Fees	20-000-7003-00	15,879	15,738	16,210	15,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>1,270,568</b>	<b>1,308,121</b>	<b>1,280,380</b>	<b>1,264,400</b>
<b>OTHER REVENUES</b>					
Miscellaneous	20-000-5600-00	-	-	-	-
Interest Income	20-000-6300-00	751	890	500	250
<b>TOTAL OTHER REVENUES</b>		<b>751</b>	<b>890</b>	<b>500</b>	<b>250</b>
<b>TOTAL REVENUES</b>		<b>1,271,319</b>	<b>1,309,011</b>	<b>1,280,880</b>	<b>1,264,650</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
<b><i>Accounts Below - Paid From: Two (2) Cent Gas Tax</i></b>					
Subcontract - Right-of-Way Mowing - 2 Cent Gas Tax	20-030-000-1930-00	290,125	334,450	310,000	375,000
Specialty Supplies - Road Repairs - 2 Cent Gas Tax	20-030-000-2405-02	42,430	-	77,250	77,200
Specialty Supplies - Signs - 2 Cent Gas Tax	20-030-000-2405-12	8,164	26,079	10,300	10,300
Specialty Supplies - Signals - 2 Cent Gas Tax	20-030-000-2405-42	16,198	31,568	30,900	30,900
<b><i>Accounts Below - Paid From: Four (4) Cent Gas Tax</i></b>					
Specialty Supplies - Road Repairs - 4 Cent Gas Tax	20-030-000-2405-04	145,795	88,970	206,000	216,000
Specialty Supplies - Signs - 4 Cent Gas Tax	20-030-000-2405-14	8,262	27,786	25,750	25,000
<b><i>Account Below - Paid From: Five (5) Cent Gas Tax</i></b>					

**GAS TAX FUND**  
**FY 2019 *Initial* Budget**

***GAS TAX FUNDS - Fund # 20***

General Ledger Account	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
Specialty Supplies - Road Repairs - 5 Cent Gas Tax	20-030-000-2405-05	-	213,161	110,000	75,000
<b><i>Account Below - Paid From: Seven (7) Cent Gas Tax</i></b>					
Utilities - Street Lights - 7 Cent Gas tax	20-030-000-2131-00	466,347	496,288	475,000	475,000
<b><i>Account Below - Paid From: Sub-Division Street Signs</i></b>					
Special Projects - Street Signs - Subdivisions	20-030-000-2931-75	2,300	47,354	35,000	45,000
<b>TOTAL EXPENDITURES</b>		<b>979,621</b>	<b>1,265,656</b>	<b>1,280,200</b>	<b>1,329,400</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>291,698</b>	<b>43,355</b>	<b>680</b>	<b>(64,750)</b>

**TVA TAX FUND**  
**FY 2019 *Initial* Budget**

**TVA Tax Fund - Fund # 22**

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
TVA Tax Proceeds	22-000-7001-00	\$ 68,992	\$ 63,837	\$ 80,000	\$ 80,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - TVA Tax	22-000-6030-00	41	15	-	-
<b>TOTAL REVENUES</b>		<b>69,033</b>	<b>63,852</b>	<b>80,000</b>	<b>80,000</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Transfer Out - <i>to Component Unit (Madison City Schools - 65%)</i>	22-010-000-5030-01	44,845	37,275	52,000	52,000
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>to General Fund (Fund # 10 - 35%)</i>	22-010-000-5090-10	24,147	20,071	28,000	28,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>68,992</b>	<b>57,346</b>	<b>80,000</b>	<b>80,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>41</b>	<b>6,506</b>	<b>-</b>	<b>-</b>

**SENIOR CENTER DONATION FUND**  
**FY 2019 *Initial* Budget**

**Senior Center Donation Fund - Fund # 28**

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
Donation	28-000-6008-00	\$ 810	\$ 20,646	\$ 2,000	\$ 500
<b>INVESTMENT EARNINGS</b>					
Interest Income - Senior Center Donations	28-000-6030-00	8	8	-	-
<b>TOTAL REVENUES</b>		<b>818</b>	<b>20,654</b>	<b>2,000</b>	<b>500</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Miscellaneous	28-160-000-2170-00	-	-	-	-
Senior Center Donation Uses	28-160-000-7550-16	-	25,476	2,000	2,500
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>25,476</b>	<b>2,000</b>	<b>2,500</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>818</b>	<b>(4,822)</b>	<b>-</b>	<b>(2,000)</b>

**STREET REPAIR & MAINTENANCE FUND**  
**FY 2019 *Initial* Budget**

**Street Repair & Maintenance Fund - Fund # 29**

*Forbearance Account*

General Ledger Account	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>					
Interest Income	29-000-6030-00	\$ 115	\$ 129	\$ -	\$ -
<b>OTHER FINANCING SOURCES</b>					
Transfer In - <i>from Component Unit (Madison Utilities)</i>	29-000-3910-10	-	50,000	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>115</b>	<b>50,129</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Specialty Supplies - MU Road Cut Repairs	29-030-000-2405-30	-	14,600	50,000	25,000
Specialty Supplies - Trench Failures	29-030-000-2405-31	50,883	12,616	64,500	-
<b>TOTAL EXPENDITURES</b>		<b>50,883</b>	<b>27,216</b>	<b>114,500</b>	<b>25,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(50,768)</b>	<b>22,913</b>	<b>(114,500)</b>	<b>(25,000)</b>

**LIBRARY FUND**  
**FY 2018 *Initial* Budget**

***Library Fund - Fund # 70***

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Library Tax - 1/2 mill	70-000-7045-00	\$ 295,498	\$ 382,382	\$ 393,853	\$ 361,429
<b>INVESTMENT EARNINGS</b>					
Interest Income - Library	70-000-6030-00	1,119	430	-	-
<b>OTHER FINANCING SOURCES</b>					
Transfer In - <i>from General Fund</i>	70-000-3910-00	421,132	400,000	475,000	500,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>717,749</b>	<b>782,812</b>	<b>868,853</b>	<b>861,429</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Telephone	70-010-000-2121-00	6,852	4,123	7,000	8,500
Utilities	70-010-000-2131-00	34,178	37,321	37,000	44,500
Miscellaneous	70-010-000-2170-00	-	-	-	500
Janitorial	70-010-000-2201-00	-	-	-	65,000
Repairs - City Buildings	70-010-000-2211-00	6,345	9,388	13,500	5,000
Grounds Maintenance	70-010-000-2216-00	4,928	7,743	10,000	12,000
Rental Contracts	70-010-000-2314-00	9,193	8,551	17,500	12,500
Office Equipment	70-010-000-2406-00	-	-	6,000	-
Library Services	70-010-000-2925-00	600,000	630,000	750,000	775,000
<b>TOTAL EXPENDITURES</b>		<b>661,496</b>	<b>697,126</b>	<b>841,000</b>	<b>923,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>56,253</b>	<b>85,686</b>	<b>27,853</b>	<b>(61,571)</b>

**GENERAL OBLIGATION BOND COLLECTION FUND**

**FY 2019 *Initial* Budget**

***General Obligation Bond Collection Fund - Fund # 71***

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>TAXES</b>					
5 1/2 Mil Ad Valorem Tax	71-000-7042-00	\$ 3,588,243	\$ 4,206,089	\$ 3,846,071	\$ 3,975,714
1/2 Cent Sales Tax - General Debt Service	71-000-7046-00	2,865,564	3,042,122	3,058,750	3,245,000
1/2 Cent Sales Tax - General Dept Service - Passed 2013	71-000-5005-00	1,386,565	1,543,608	1,529,375	1,622,500
2 Cent Sales Tax - Shoppes of Madison	71-000-7042-75	1,041,141	1,016,492	976,710	1,006,011
1/2 Cent Sales Tax - Shoppes of Madison	71-000-7046-75	260,285	254,122	244,177	251,503
1/2 Cent Sales Tax - Shoppes of Madison - Passed 2013	71-000-7046-80	250,279	203,827	244,177	125,751
<b>TOTAL TAXES</b>		<b>9,392,077</b>	<b>10,266,260</b>	<b>9,899,260</b>	<b>10,226,479</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income - Debt Service	71-000-6030-00	2,820	3,349	2,000	3,350
<b>OTHER FINANCING SOURCES</b>					
Trasnfer In - from Bond Custody Account		-	-	-	1,780,371
<b>TOTAL REVENUES</b>		<b>9,394,897</b>	<b>10,269,609</b>	<b>9,901,260</b>	<b>12,010,200</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Miscellaneous	71-010-000-2170-00	6,645	6,680	10,000	10,000
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>to General Fund - Fund # 10</i>	71-010-000-5090-10	3,000,000	3,000,000	3,000,000	2,250,000
Transfer Out - <i>to Fund # 12 - Capital Replacement Fund</i>	71-010-000-5090-10	-	200,000	-	-
Transfer Out - <i>to Debt Service - G.O Bonds - Fund # 48</i>	71-010-000-5090-40	5,165,360	4,523,614	5,296,482	7,838,957
Transfer Out - <i>to Debt Service - 2011 Taxable - Shoppes of Madison - Fund # 48</i>	71-010-000-5090-75	922,129	923,216	908,268	905,473
<b>TOTAL OTHER FINANCING USES</b>		<b>9,087,489</b>	<b>8,646,830</b>	<b>9,204,750</b>	<b>10,994,430</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>9,094,134</b>	<b>8,653,510</b>	<b>9,214,750</b>	<b>11,004,430</b>

**GENERAL OBLIGATION BOND COLLECTION FUND**

*FY 2019 Initial Budget*

*General Obligation Bond Collection Fund - Fund # 71*

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 Initial Budget
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		300,763	1,616,099	686,510	1,005,770

**MUNICIPAL COURT FUND**  
**FY 2019 *Initial* Budget**

***Court Corrections Fund - Fund # 74***

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>FINES</b>					
Corrections Court Cost	74-000-5020-10	\$ 147,231	\$ 164,735	\$ 150,000	\$ 155,000
ETC Court Cost	74-000-5020-20	6,344	7,280	6,500	6,750
Clerk's Judicial Admin Fund	74-000-5020-50	44,429	46,823	38,000	37,500
Solicitor's Fund	74-000-5020-60	10,464	10,951	9,000	8,500
<b>TOTAL FINES</b>		208,468	229,789	203,500	207,750
<b>INVESTMENT EARNINGS</b>					
Interest Income	74-000-6030-00	212	334	-	-
<b>TOTAL REVENUES</b>		<b>208,680</b>	<b>230,123</b>	<b>203,500</b>	<b>207,750</b>
<b>EXPENDITURES</b>					
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>To General Fund (Fund # 10) - \$175,000 from Correctons Account for Jail Expense and Judge's Salary, \$15,000 from ETC account to cover training and equipment.</i>	74-010-000-5090-10	210,000	150,000	190,000	190,000
Transfer Out - <i>To Capital Replacement Fund (Fund # 12) - \$42,000 for prisoner transport van - to be paid from Judicial Admin bank account.</i>	74-010-000-5090-10	-	42,000	-	-
<b>TOTAL OTHER FINANCING USES</b>		<b>210,000</b>	<b>192,000</b>	<b>190,000</b>	<b>190,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL OTHER FINANCING USES</b>		<b>(1,320)</b>	<b>38,123</b>	<b>13,500</b>	<b>17,750</b>

**MULTI-USE VENUE GENERAL OBLIGATION BOND COLLECTION FUND**

**FY 2019 *Initial* Budget**

***Multi-Use Venue General Obligation Bond Collection Fund - Fund # 75***

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>TAXES</b>					
Lodging Taxes - 2% - Passed in 2017	75-000-6150-30	\$ -	\$ -	\$ -	\$ 480,000
Lodging Taxes - 1 Dollar - Passed in 2017	75-000-6150-31	-	-	-	-
<b>TOTAL TAXES</b>		-	-	-	<b>480,000</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income	75-000-6030-00	-	-	-	-
<b>OTHER REVENUES</b>					
Transfer In	75-000-3910-00	-	-	-	-
<b>TOTAL REVENUES</b>		-	-	-	<b>480,000</b>
<b>EXPENDITURES</b>					
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>to Debt Service - Multi-Use Venue Bond - Fund # 48</i>	75-010-000-5090-10	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>		-	-	-	-
<b>TOTAL REVENUES OVER (UNDER) TOTAL OTHER FINANCING USES</b>		-	-	-	<b>480,000</b>

**MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND**  
**FY 2019 *Initial* Budget**

***Municipal Government Capital Improvement Fund - Fund # 76***

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>					
Interest Income	76-000-6030-00	\$ 533	\$ 1,253	\$ 250	\$ 250
<b>OTHER REVENUES</b>					
Other - Intergovernmental - from State	76-000-7676-00	375,899	365,598	365,000	365,000
<b>OTHER FINANCING SOURCES</b>					
Transfers In	76-000-3910-00	624,101	700,000	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>1,000,533</b>	<b>1,066,851</b>	<b>365,250</b>	<b>365,250</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Consultant Services - <i>related to Venue</i>	76-010-000-1917-00	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Capital Outlay - Land - <i>Public Works on Palmer Road</i>	76-010-000-2951-10	-	-	427,000	-
<b>TOTAL EXPENDITURES</b>		-	-	427,000	-
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>to Fund # 12 - Capital Replacement Fund - to purchase ladder truck for Fire Department</i>	76--010-000-5090-10	-	1,250,000	-	-
Transfer Out - <i>to Fund # 10 - General Fund</i>	76--010-000-5090-10	-	-	405,000	-
<b>TOTAL - OTHER FINANCING USES</b>		-	<b>1,250,000</b>	<b>405,000</b>	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		-	<b>1,250,000</b>	<b>832,000</b>	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,000,533</b>	<b>(183,149)</b>	<b>(466,750)</b>	<b>365,250</b>

**FEDERAL FORFEITURE FUND**  
**FY 2019 *Initial* Budget**

***Federal Forfeiture Fund - Fund # 77***

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Federal Forfeiture	77-000-6420-00	\$ 161	\$ -	\$ 500	\$ 150
<b>INVESTMENT EARNINGS</b>					
Interest Income	77-000-6030-00	15	1	-	-
<b>TOTAL REVENUES</b>		<b>176</b>	<b>1</b>	<b>500</b>	<b>150</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Federal Forfeiture Uses - Police Use Only	77-020-000-7590-77	14,477	1,068	1,500	2,500
<b>TOTAL EXPENDITURES</b>		<b>14,477</b>	<b>1,068</b>	<b>1,500</b>	<b>2,500</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(14,301)</b>	<b>(1,067)</b>	<b>(1,000)</b>	<b>(2,350)</b>

**STATE FORFEITURE FUND**  
**FY 2019 *Initial* Budget**

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

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
State Forfeiture	80-000-6410-00	\$ 1,136	\$ 1,516	\$ 500	\$ 1,000
<b>INVESTMENT EARNINGS</b>					
Interest Income	80-000-6030-00	15	9	-	-
<b>TOTAL REVENUES</b>		<b>1,151</b>	<b>1,525</b>	<b>500</b>	<b>1,000</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
State Forfeiture Uses - Police Use Only	80-020-000-7590-80	3,400	6,392	3,000	7,500
<b>TOTAL EXPENDITURES</b>		<b>3,400</b>	<b>6,392</b>	<b>3,000</b>	<b>7,500</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(2,249)</b>	<b>(4,867)</b>	<b>(2,500)</b>	<b>(6,500)</b>

CPR FUND  
 FY 2019 *Initial* Budget

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

Description	Account Number	2016 Actual Amounts	2017 Actual Amounts	2018 Amended Budget	2019 <i>Initial</i> Budget
<b>REVENUES</b>					
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
Donations - Fire Department	82-000-6005-00	\$ 6,365	\$ 3,740	\$ 3,000	\$ 2,000
<b>INVESTMENT EARNINGS</b>					
Interest Income	82-000-6030-00	13	14	-	-
<b>TOTAL REVENUES</b>		<b>6,378</b>	<b>3,754</b>	<b>3,000</b>	<b>2,000</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Training	82-060-000-2701-00	3,783	4,147	5,000	4,000
Safety Handout Booklet	82-060-000-7587-00	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>3,783</b>	<b>4,147</b>	<b>5,000</b>	<b>4,000</b>
<b>TOTAL EXPENDITURES</b>		<b>3,783</b>	<b>4,147</b>	<b>5,000</b>	<b>4,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>2,595</b>	<b>(393)</b>	<b>(2,000)</b>	<b>(2,000)</b>

# Debt Service Funds

## DEBT SERVICE FUNDS

**Debt Service Funds** are 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 six (6) school related general obligation warrants as follows:

- ❖ Series 2008-A General Obligation School Warrants – Outstanding Principal as of September 30, 2018: \$ 290,000
- ❖ Series 2009-A General Obligation School Warrants – Outstanding Principal as of September 30, 2018: \$10,495,000
- ❖ Series 2011-A General Obligation School Warrants – Outstanding Principal as of September 30, 2018: \$ 4,260,000
- ❖ Series 2011-B General Obligation School Warrants – Outstanding Principal as of September 30, 2018: \$14,315,000
- ❖ Series 2016-A General Obligation School Warrants – Outstanding Principal as of September 30, 2018: \$ 9,535,000
- ❖ Series 2016-B General Obligation School Warrants – Outstanding Principal as of September 30, 2018: \$42,400,000

### **CITY OF MADISON DEBT SERVICE FUND – FUND # 48**

The **City of Madison Debt Service Fund** accounts for seven (7) city related general obligation warrants as follows:

- ❖ Series 2011-C General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$ 3,285,000
- ❖ Series 2013-A General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$25,940,000
- ❖ Series 2015-A General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$20,575,000
- ❖ Series 2015-B General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$12,255,000
- ❖ Series 2016-C General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$25,610,000
- ❖ Series 2018-A General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$50,445,000
- ❖ Series 2018-C General Obligation City Warrants – Outstanding Principal as of September 30, 2018: \$19,535,000

### **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 following revenues are dedicated to payment of debt and provide one-hundred percent (100%) of the debt service payments for the general obligation bonds.

- 5 ½ mill property taxes
- ½ cent sales tax (passed in early 1990's)
- ½ of the ½ cent sales tax (passed in 2013)

**DEBT SERVICE FUNDS**  
**CITY OF MADISON & MADISON CITY SCHOOLS**  
**SUMMARY**  
**FY 2019 *Initial* Budget**

Description	CITY FY 2019 Debt Service Fund # 48	SCHOOL FY 2019 Debt Service Fund # 46	TOTAL FY 2019 <i>Initial</i> BUDGET
<b>OTHER FINANCING SOURCES</b>			
Transfers In	\$ 8,744,430	\$ 4,870,481	\$ 13,614,911
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,744,430</b>	<b>4,870,481</b>	<b>13,614,911</b>
<b>DEBT SERVICE</b>			
Interest Expense	5,924,430	3,260,481	9,184,911
Payment on Debt	2,820,000	1,610,000	4,430,000
<b>TOTAL DEBT SERVICE</b>	<b>8,744,430</b>	<b>4,870,481</b>	<b>13,614,911</b>
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>	\$ -	\$ -	\$ -

**DEBT SERVICE FUNDS**  
**CITY OF MADISON & MADISON CITY SCHOOLS**  
**SUMMARY**  
**FY 2019 *Initial* Budget**

Description	CITY FY 2019 Debt Service Fund # 48	SCHOOL FY 2019 Debt Service Fund # 46	TOTAL FY 2019 <i>Initial</i> BUDGET
<b>OTHER FINANCING SOURCES</b>			
Transfers In	\$ 8,744,430	\$ 4,870,481	\$ 13,614,911
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,744,430</b>	<b>4,870,481</b>	<b>13,614,911</b>
<b>DEBT SERVICE</b>			
Interest Expense	5,924,430	3,260,481	9,184,911
Payment on Debt	2,820,000	1,610,000	4,430,000
<b>TOTAL DEBT SERVICE</b>	<b>8,744,430</b>	<b>4,870,481</b>	<b>13,614,911</b>
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>	\$ -	\$ -	\$ -

**CITY OF MADISON, AL - GENERAL OBLIGATION DEBT SERVICE FUND**  
**BOND ISSUES: 2011-C - 2013-A - 2015-A - 2015-B - 2016-C - 2018-A - 2018-C**  
**FY 2019 Initial Budget**

**Fund # 48**

Description	General Ledger Account Number	2019 Initial Budget
<b>OTHER FINANCING SOURCES</b>		
Transfers In - 2011-C G.O. Taxable Warrants	48-000-3910-99	905,473
Transfers In - 2013-A G.O. Warrants	48-000-3910-00	1,740,819
Transfers In - 2015-A G.O. Warrants	48-000-3910-00	2,148,663
Transfers In - 2015-B G.O. Warrants	48-000-3910-00	424,125
Transfers In - 2016-C G.O. Warrants	48-000-3910-00	1,059,025
Transfers In - 2018-A G.O. Taxable Warrants	48-000-3910-00	1,780,371
Transfers In - 2018-C G.O. Warrants	48-000-3910-00	685,954
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>8,744,430</b>
<b>DEBT SERVICE</b>		
Interest - 2011-C G.O. Taxable Warrants	48-010-000-1905-50	145,473
Interest - 2013-A G.O. Warrants	48-010-000-1905-51	1,010,819
Interest - 2015-A G.O. Warrants	48-010-000-1905-52	953,663
Interest - 2015-B G.O. Warrants	48-010-000-1905-53	424,125
Interest - 2016-C G.O. Warrants	48-010-000-1905-54	924,025
Interest - 2018-A G.O. Taxable Warrants	48-010-000-1905-99	1,780,371
Interest - 2018-C G.O. Warrants	48-010-000-1905-55	685,954
Payment on Debt - 2011-C G.O. Taxable Warrants	48-010-000-8500-50	760,000
Payment on Debt - 2013-A G.O. Warrants	48-010-000-8500-51	730,000
Payment on Debt - 2015-A G.O. Warrants	48-010-000-8500-52	1,195,000
Payment on Debt - 2015-B G.O. Warrants	48-010-000-8500-53	-
Payment on Debt - 2016-C G.O. Warrants	48-010-000-8500-54	135,000
Payment on Debt - 2018-A G.O. Taxable Warrants	48-010-000-8500-99	-
Payment on Debt - 2018-C G.O. Warrants	48-010-000-8500-55	-
<b>TOTAL DEBT SERVICE</b>		<b>8,744,430</b>
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>		<b>\$ -</b>

**CITY OF MADISON, ALABAMA  
GENERAL OBLIGATION WARRANTS  
BONDS ISSUES: 2011-C - 2013-A - 2015-A - 2015-B - 2016-C - 2018-A - 2018-C  
DEBT SERVICE REQUIREMENTS**

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 2,820,000	\$ 5,924,430	\$ 8,744,430
<b>2020</b>	\$ 2,950,000	\$ 6,173,221	\$ 9,123,221
<b>2021</b>	\$ 4,285,000	\$ 6,036,638	\$ 10,321,638
<b>2022</b>	\$ 5,245,000	\$ 5,859,877	\$ 11,104,877
<b>2023</b>	\$ 4,320,000	\$ 5,671,235	\$ 9,991,235
<b>2024</b>	\$ 5,410,000	\$ 5,456,648	\$ 10,866,648
<b>2025</b>	\$ 5,885,000	\$ 5,246,198	\$ 11,131,198
<b>2026</b>	\$ 6,200,000	\$ 4,997,830	\$ 11,197,830
<b>2027</b>	\$ 6,475,000	\$ 4,741,940	\$ 11,216,940
<b>2028</b>	\$ 6,755,000	\$ 4,473,060	\$ 11,228,060
<b>2029</b>	\$ 7,060,000	\$ 4,205,885	\$ 11,265,885
<b>2030</b>	\$ 7,330,000	\$ 3,948,068	\$ 11,278,068
<b>2031</b>	\$ 7,580,000	\$ 3,674,674	\$ 11,254,674
<b>2032</b>	\$ 7,880,000	\$ 3,387,856	\$ 11,267,856
<b>2033</b>	\$ 8,165,000	\$ 3,077,951	\$ 11,242,951
<b>2034</b>	\$ 8,465,000	\$ 2,781,788	\$ 11,246,788
<b>2035</b>	\$ 8,765,000	\$ 2,471,125	\$ 11,236,125
<b>2036</b>	\$ 9,065,000	\$ 2,149,038	\$ 11,214,038
<b>2037</b>	\$ 9,430,000	\$ 1,788,138	\$ 11,218,138
<b>2038</b>	\$ 2,995,000	\$ 1,454,350	\$ 4,449,350
<b>2039</b>	\$ 3,120,000	\$ 1,330,275	\$ 4,450,275
<b>2040</b>	\$ 3,250,000	\$ 1,200,925	\$ 4,450,925
<b>2041</b>	\$ 3,385,000	\$ 1,066,125	\$ 4,451,125
<b>2042</b>	\$ 3,525,000	\$ 925,650	\$ 4,450,650
<b>2043</b>	\$ 3,670,000	\$ 779,275	\$ 4,449,275
<b>2044</b>	\$ 2,510,000	\$ 625,625	\$ 3,135,625
<b>2045</b>	\$ 2,625,000	\$ 511,420	\$ 3,136,420
<b>2046</b>	\$ 2,745,000	\$ 391,983	\$ 3,136,983
<b>2047</b>	\$ 2,870,000	\$ 267,085	\$ 3,137,085
<b>2048</b>	\$ 3,000,000	\$ 136,500	\$ 3,136,500
<b>TOTAL</b>	<b>\$ 157,780,000</b>	<b>\$ 90,754,813</b>	<b>\$ 248,534,813</b>

**GENERAL OBLIGATION TAXABLE WARRANTS**

**SERIES 2011-C**

**Dated: March 1, 2011**

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 760,000	\$ 145,473	\$ 905,473
<b>2020</b>	\$ 800,000	\$ 108,873	\$ 908,873
<b>2021</b>	\$ 840,000	\$ 67,365	\$ 907,365
<b>2022</b>	\$ 885,000	\$ 22,679	\$ 907,679
<b>2023</b>	\$ -	\$ -	\$ -
<b>2024</b>	\$ -	\$ -	\$ -
<b>2025</b>	\$ -	\$ -	\$ -
<b>2026</b>	\$ -	\$ -	\$ -
<b>2027</b>	\$ -	\$ -	\$ -
<b>2028</b>	\$ -	\$ -	\$ -
<b>2029</b>	\$ -	\$ -	\$ -
<b>2030</b>	\$ -	\$ -	\$ -
<b>2031</b>	\$ -	\$ -	\$ -
<b>2032</b>	\$ -	\$ -	\$ -
<b>2033</b>	\$ -	\$ -	\$ -
<b>2034</b>	\$ -	\$ -	\$ -
<b>2035</b>	\$ -	\$ -	\$ -
<b>2036</b>	\$ -	\$ -	\$ -
<b>2037</b>	\$ -	\$ -	\$ -
<b>2038</b>	\$ -	\$ -	\$ -
<b>2039</b>	\$ -	\$ -	\$ -
<b>2040</b>	\$ -	\$ -	\$ -
<b>2041</b>	\$ -	\$ -	\$ -
<b>2042</b>	\$ -	\$ -	\$ -
<b>2043</b>	\$ -	\$ -	\$ -
<b>2044</b>	\$ -	\$ -	\$ -
<b>2045</b>	\$ -	\$ -	\$ -
<b>2046</b>	\$ -	\$ -	\$ -
<b>2047</b>	\$ -	\$ -	\$ -
<b>2018</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,285,000</b>	<b>\$ 344,390</b>	<b>\$ 3,629,390</b>

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

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 730,000	\$ 1,010,819	\$ 1,740,819
2020	\$ 775,000	\$ 981,619	\$ 1,756,619
2021	\$ 935,000	\$ 950,619	\$ 1,885,619
2022	\$ 1,195,000	\$ 913,219	\$ 2,108,219
2023	\$ 1,075,000	\$ 865,419	\$ 1,940,419
2024	\$ 850,000	\$ 811,669	\$ 1,661,669
2025	\$ 1,150,000	\$ 777,669	\$ 1,927,669
2026	\$ 1,270,000	\$ 731,669	\$ 2,001,669
2027	\$ 1,340,000	\$ 680,869	\$ 2,020,869
2028	\$ 1,400,000	\$ 627,269	\$ 2,027,269
2029	\$ 1,495,000	\$ 571,269	\$ 2,066,269
2030	\$ 1,555,000	\$ 524,550	\$ 2,079,550
2031	\$ 1,585,000	\$ 474,013	\$ 2,059,013
2032	\$ 1,640,000	\$ 422,500	\$ 2,062,500
2033	\$ 1,680,000	\$ 367,150	\$ 2,047,150
2034	\$ 1,735,000	\$ 310,450	\$ 2,045,450
2035	\$ 1,785,000	\$ 249,725	\$ 2,034,725
2036	\$ 1,825,000	\$ 187,250	\$ 2,012,250
2037	\$ 1,920,000	\$ 96,000	\$ 2,016,000
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 25,940,000</b>	<b>\$ 11,553,747</b>	<b>\$ 37,493,747</b>

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

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 1,195,000	\$ 953,663	\$ 2,148,663
2020	\$ 1,240,000	\$ 917,813	\$ 2,157,813
2021	\$ 1,305,000	\$ 855,813	\$ 2,160,813
2022	\$ 1,365,000	\$ 790,563	\$ 2,155,563
2023	\$ 1,390,000	\$ 722,313	\$ 2,112,313
2024	\$ 740,000	\$ 652,813	\$ 1,392,813
2025	\$ 775,000	\$ 615,813	\$ 1,390,813
2026	\$ 815,000	\$ 577,063	\$ 1,392,063
2027	\$ 855,000	\$ 536,313	\$ 1,391,313
2028	\$ 900,000	\$ 493,563	\$ 1,393,563
2029	\$ 945,000	\$ 448,563	\$ 1,393,563
2030	\$ 975,000	\$ 417,850	\$ 1,392,850
2031	\$ 1,005,000	\$ 386,163	\$ 1,391,163
2032	\$ 1,040,000	\$ 353,500	\$ 1,393,500
2033	\$ 1,090,000	\$ 301,500	\$ 1,391,500
2034	\$ 1,145,000	\$ 247,000	\$ 1,392,000
2035	\$ 1,205,000	\$ 189,750	\$ 1,394,750
2036	\$ 1,265,000	\$ 129,500	\$ 1,394,500
2037	\$ 1,325,000	\$ 66,250	\$ 1,391,250
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 20,575,000</b>	<b>\$ 9,655,806</b>	<b>\$ 30,230,806</b>

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

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ -	\$ 424,125	\$ 424,125
2020	\$ -	\$ 424,125	\$ 424,125
2021	\$ -	\$ 424,125	\$ 424,125
2022	\$ -	\$ 424,125	\$ 424,125
2023	\$ -	\$ 424,125	\$ 424,125
2024	\$ 690,000	\$ 417,225	\$ 1,107,225
2025	\$ 710,000	\$ 392,575	\$ 1,102,575
2026	\$ 745,000	\$ 356,200	\$ 1,101,200
2027	\$ 775,000	\$ 325,950	\$ 1,100,950
2028	\$ 805,000	\$ 302,250	\$ 1,107,250
2029	\$ 825,000	\$ 277,800	\$ 1,102,800
2030	\$ 850,000	\$ 252,675	\$ 1,102,675
2031	\$ 880,000	\$ 224,525	\$ 1,104,525
2032	\$ 915,000	\$ 193,113	\$ 1,108,113
2033	\$ 945,000	\$ 160,563	\$ 1,105,563
2034	\$ 975,000	\$ 126,963	\$ 1,101,963
2035	\$ 1,010,000	\$ 92,225	\$ 1,102,225
2036	\$ 1,045,000	\$ 56,263	\$ 1,101,263
2037	\$ 1,085,000	\$ 18,988	\$ 1,103,988
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 12,255,000</b>	<b>\$ 5,317,940</b>	<b>\$ 17,572,940</b>

**GENERAL OBLIGATION WARRANTS  
SERIES 2016-C**

Dated: December 1, 2016

**Fund # 48**

Fiscal Year	Principal	Interest	Total
2019	\$ 135,000	\$ 924,025	\$ 1,059,025
2020	\$ 135,000	\$ 922,675	\$ 1,057,675
2021	\$ 140,000	\$ 920,600	\$ 1,060,600
2022	\$ 140,000	\$ 917,800	\$ 1,057,800
2023	\$ 145,000	\$ 914,950	\$ 1,059,950
2024	\$ 1,365,000	\$ 886,200	\$ 2,251,200
2025	\$ 1,425,000	\$ 830,400	\$ 2,255,400
2026	\$ 1,480,000	\$ 772,300	\$ 2,252,300
2027	\$ 1,545,000	\$ 711,800	\$ 2,256,800
2028	\$ 1,610,000	\$ 640,650	\$ 2,250,650
2029	\$ 1,685,000	\$ 566,700	\$ 2,251,700
2030	\$ 1,755,000	\$ 497,900	\$ 2,252,900
2031	\$ 1,825,000	\$ 426,300	\$ 2,251,300
2032	\$ 1,900,000	\$ 351,800	\$ 2,251,800
2033	\$ 1,965,000	\$ 284,325	\$ 2,249,325
2034	\$ 2,030,000	\$ 224,400	\$ 2,254,400
2035	\$ 2,090,000	\$ 162,600	\$ 2,252,600
2036	\$ 2,155,000	\$ 98,925	\$ 2,253,925
2037	\$ 2,220,000	\$ 33,300	\$ 2,253,300
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 25,745,000</b>	<b>\$ 11,087,650</b>	<b>\$ 36,832,650</b>

**GENERAL OBLIGATION WARRANTS  
SERIES 2018-A TAXABLE  
Dated: June 21, 2018**

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ -	\$ 1,780,371	\$ 1,780,371
2020	\$ -	\$ 2,067,528	\$ 2,067,528
2021	\$ 1,065,000	\$ 2,067,528	\$ 3,132,528
2022	\$ 1,095,000	\$ 2,040,903	\$ 3,135,903
2023	\$ 1,130,000	\$ 2,010,790	\$ 3,140,790
2024	\$ 1,160,000	\$ 1,978,303	\$ 3,138,303
2025	\$ 1,195,000	\$ 1,943,503	\$ 3,138,503
2026	\$ 1,230,000	\$ 1,905,860	\$ 3,135,860
2027	\$ 1,270,000	\$ 1,865,270	\$ 3,135,270
2028	\$ 1,315,000	\$ 1,822,090	\$ 3,137,090
2029	\$ 1,360,000	\$ 1,776,065	\$ 3,136,065
2030	\$ 1,410,000	\$ 1,727,105	\$ 3,137,105
2031	\$ 1,460,000	\$ 1,674,935	\$ 3,134,935
2032	\$ 1,520,000	\$ 1,619,455	\$ 3,139,455
2033	\$ 1,575,000	\$ 1,560,175	\$ 3,135,175
2034	\$ 1,640,000	\$ 1,497,175	\$ 3,137,175
2035	\$ 1,705,000	\$ 1,431,575	\$ 3,136,575
2036	\$ 1,775,000	\$ 1,363,375	\$ 3,138,375
2037	\$ 1,845,000	\$ 1,292,375	\$ 3,137,375
2038	\$ 1,925,000	\$ 1,209,350	\$ 3,134,350
2039	\$ 2,015,000	\$ 1,122,725	\$ 3,137,725
2040	\$ 2,105,000	\$ 1,032,050	\$ 3,137,050
2041	\$ 2,200,000	\$ 937,325	\$ 3,137,325
2042	\$ 2,300,000	\$ 838,325	\$ 3,138,325
2043	\$ 2,400,000	\$ 734,825	\$ 3,134,825
2044	\$ 2,510,000	\$ 625,625	\$ 3,135,625
2045	\$ 2,625,000	\$ 511,420	\$ 3,136,420
2046	\$ 2,745,000	\$ 391,983	\$ 3,136,983
2047	\$ 2,870,000	\$ 267,085	\$ 3,137,085
2048	\$ 3,000,000	\$ 136,500	\$ 3,136,500
<b>TOTAL</b>	<b>\$ 50,445,000</b>	<b>\$ 41,231,594</b>	<b>\$ 91,676,594</b>

**GENERAL OBLIGATION WARRANTS  
SERIES 2018-C  
Dated: August 2, 2018**

**Fund # 48**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ -	\$ 685,954	\$ 685,954
2020	\$ -	\$ 750,588	\$ 750,588
2021	\$ -	\$ 750,588	\$ 750,588
2022	\$ 565,000	\$ 750,588	\$ 1,315,588
2023	\$ 580,000	\$ 733,638	\$ 1,313,638
2024	\$ 605,000	\$ 710,438	\$ 1,315,438
2025	\$ 630,000	\$ 686,238	\$ 1,316,238
2026	\$ 660,000	\$ 654,738	\$ 1,314,738
2027	\$ 690,000	\$ 621,738	\$ 1,311,738
2028	\$ 725,000	\$ 587,238	\$ 1,312,238
2029	\$ 750,000	\$ 565,488	\$ 1,315,488
2030	\$ 785,000	\$ 527,988	\$ 1,312,988
2031	\$ 825,000	\$ 488,738	\$ 1,313,738
2032	\$ 865,000	\$ 447,488	\$ 1,312,488
2033	\$ 910,000	\$ 404,238	\$ 1,314,238
2034	\$ 940,000	\$ 375,800	\$ 1,315,800
2035	\$ 970,000	\$ 345,250	\$ 1,315,250
2036	\$ 1,000,000	\$ 313,725	\$ 1,313,725
2037	\$ 1,035,000	\$ 281,225	\$ 1,316,225
2038	\$ 1,070,000	\$ 245,000	\$ 1,315,000
2039	\$ 1,105,000	\$ 207,550	\$ 1,312,550
2040	\$ 1,145,000	\$ 168,875	\$ 1,313,875
2041	\$ 1,185,000	\$ 128,800	\$ 1,313,800
2042	\$ 1,225,000	\$ 87,325	\$ 1,312,325
2043	\$ 1,270,000	\$ 44,450	\$ 1,314,450
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 19,535,000</b>	<b>\$ 11,563,686</b>	<b>\$ 31,098,686</b>

**MADISON CITY SCHOOLS DEBT SERVICE FUND**  
**BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B - 2016-A - 2016-B**  
**FY 2019 *Initial* Budget**

**Fund # 46**

Description	General Ledger Account Number	2019 <i>Initial</i> Budget
<b>OTHER FINANCING SOURCES</b>		
Transfers In - 2008 G.O. School Warrants	46-000-3910-00	295,800
Transfers In - 2009 G.O. School Warrants	46-000-3910-00	638,903
Transfers In - 2011-A G.O. School Warrants	46-000-3910-00	560,700
Transfers In - 2011-B G.O. School Warrants	46-000-3910-00	1,329,328
Transfers In - 2016-A G.O. School Warrants	46-000-3910-00	445,950
Transfers In - 2016-B G.O. School Warrants	46-000-3910-00	1,599,800
Bond Proceeds	46-000-6040-00	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>4,870,481</b>
<b>DEBT SERVICE</b>		
Interest - 2008-A G.O. School Warrants	46-010-000-1905-00	5,800
Interest - 2009-A G.O. School Warrants	46-010-000-1905-00	538,903
Interest - 2011-A G.O. School Warrants	46-010-000-1905-41	145,700
Interest - 2011-B G.O. School Warrants	46-010-000-1905-42	524,328
Interest - 2016-A G.O. School Warrants	46-010-000-1905-43	445,950
Interest - 2016-B G.O. School Warrants	46-010-000-1905-44	1,599,800
Payment on Debt - 2008-A G.O. School Warrants	46-010-000-8500-00	290,000
Payment on Debt - 2009-A G.O. School Warrants	46-010-000-8500-00	100,000
Payment on Debt - 2011-A G.O. School Warrants	46-010-000-8500-41	415,000
Payment on Debt - 2011-B G.O. School Warrants	46-010-000-8500-42	805,000
Payment on Debt - 2016-A G.O. School Warrants	46-010-000-8500-43	-
Payment on Debt - 2016-B G.O. School Warrants	46-010-000-8500-44	-
<b>TOTAL DEBT SERVICE</b>		<b>4,870,481</b>

**MADISON CITY SCHOOLS DEBT SERVICE FUND**  
**BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B - 2016-A - 2016-B**  
**FY 2019 *Initial* Budget**

**Fund # 46**

Description	General Ledger Account Number	2019 <i>Initial</i> Budget
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>		\$ -

**CITY OF MADISON, ALABAMA**  
**GENERAL OBLIGATION SCHOOL WARRANTS**  
**BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B - 2016-A - 2016-B**  
**DEBT SERVICE REQUIREMENTS**

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 1,610,000	\$ 3,260,481	\$ 4,870,481
<b>2020</b>	\$ 2,250,000	\$ 3,198,344	\$ 5,448,344
<b>2021</b>	\$ 2,360,000	\$ 3,120,456	\$ 5,480,456
<b>2022</b>	\$ 2,440,000	\$ 3,036,556	\$ 5,476,556
<b>2023</b>	\$ 2,555,000	\$ 2,931,881	\$ 5,486,881
<b>2024</b>	\$ 2,670,000	\$ 2,813,432	\$ 5,483,432
<b>2025</b>	\$ 2,785,000	\$ 2,697,427	\$ 5,482,427
<b>2026</b>	\$ 3,265,000	\$ 2,565,889	\$ 5,830,889
<b>2027</b>	\$ 3,435,000	\$ 2,416,016	\$ 5,851,016
<b>2028</b>	\$ 4,935,000	\$ 2,220,094	\$ 7,155,094
<b>2029</b>	\$ 5,230,000	\$ 1,976,588	\$ 7,206,588
<b>2030</b>	\$ 3,925,000	\$ 1,758,416	\$ 5,683,416
<b>2031</b>	\$ 4,120,000	\$ 1,566,619	\$ 5,686,619
<b>2032</b>	\$ 4,310,000	\$ 1,377,207	\$ 5,687,207
<b>2033</b>	\$ 4,500,000	\$ 1,191,170	\$ 5,691,170
<b>2034</b>	\$ 4,720,000	\$ 996,020	\$ 5,716,020
<b>2035</b>	\$ 4,885,000	\$ 812,964	\$ 5,697,964
<b>2036</b>	\$ 5,055,000	\$ 643,571	\$ 5,698,571
<b>2037</b>	\$ 5,230,000	\$ 467,811	\$ 5,697,811
<b>2038</b>	\$ 5,415,000	\$ 285,399	\$ 5,700,399
<b>2039</b>	\$ 5,600,000	\$ 96,255	\$ 5,696,255
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 81,295,000</b>	<b>\$ 39,432,596</b>	<b>\$ 120,727,596</b>

**GENERAL OBLIGATION SCHOOL WARRANTS**

**SERIES 2008-A**

Dated: May 1, 2008 --- Advance Refunded: May 1, 2016

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 290,000	\$ 5,800	\$ 295,800
<b>2020</b>	\$ -	\$ -	\$ -
<b>2021</b>	\$ -	\$ -	\$ -
<b>2022</b>	\$ -	\$ -	\$ -
<b>2023</b>	\$ -	\$ -	\$ -
<b>2024</b>	\$ -	\$ -	\$ -
<b>2025</b>	\$ -	\$ -	\$ -
<b>2026</b>	\$ -	\$ -	\$ -
<b>2027</b>	\$ -	\$ -	\$ -
<b>2028</b>	\$ -	\$ -	\$ -
<b>2029</b>	\$ -	\$ -	\$ -
<b>2030</b>	\$ -	\$ -	\$ -
<b>2031</b>	\$ -	\$ -	\$ -
<b>2032</b>	\$ -	\$ -	\$ -
<b>2033</b>	\$ -	\$ -	\$ -
<b>2034</b>	\$ -	\$ -	\$ -
<b>2035</b>	\$ -	\$ -	\$ -
<b>2036</b>	\$ -	\$ -	\$ -
<b>2037</b>	\$ -	\$ -	\$ -
<b>2038</b>	\$ -	\$ -	\$ -
<b>2039</b>	\$ -	\$ -	\$ -
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 290,000	\$ 5,800	\$ 295,800

**GENERAL OBLIGATION SCHOOL WARRANTS**

**SERIES 2009-A**

Dated: August 1, 2009 --- Advance Refunded: February 1, 2016

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 100,000	\$ 538,903	\$ 638,903
<b>2020</b>	\$ 100,000	\$ 535,078	\$ 635,078
<b>2021</b>	\$ -	\$ 533,128	\$ 533,128
<b>2022</b>	\$ -	\$ 533,128	\$ 533,128
<b>2023</b>	\$ -	\$ 533,128	\$ 533,128
<b>2024</b>	\$ -	\$ 533,128	\$ 533,128
<b>2025</b>	\$ -	\$ 533,128	\$ 533,128
<b>2026</b>	\$ 410,000	\$ 522,365	\$ 932,365
<b>2027</b>	\$ 525,000	\$ 497,821	\$ 1,022,821
<b>2028</b>	\$ 525,000	\$ 470,259	\$ 995,259
<b>2029</b>	\$ 450,000	\$ 445,228	\$ 895,228
<b>2030</b>	\$ 475,000	\$ 421,806	\$ 896,806
<b>2031</b>	\$ 500,000	\$ 396,509	\$ 896,509
<b>2032</b>	\$ 525,000	\$ 369,602	\$ 894,602
<b>2033</b>	\$ 840,000	\$ 333,770	\$ 1,173,770
<b>2034</b>	\$ 880,000	\$ 288,620	\$ 1,168,620
<b>2035</b>	\$ 930,000	\$ 241,689	\$ 1,171,689
<b>2036</b>	\$ 980,000	\$ 192,746	\$ 1,172,746
<b>2037</b>	\$ 1,030,000	\$ 141,111	\$ 1,171,111
<b>2038</b>	\$ 1,085,000	\$ 86,649	\$ 1,171,649
<b>2039</b>	\$ 1,140,000	\$ 29,355	\$ 1,169,355
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,495,000</b>	<b>\$ 8,177,151</b>	<b>\$ 18,672,151</b>

**GENERAL OBLIGATION SCHOOL WARRANTS**

**SERIES 2011-A**

**Dated: August 1, 2011**

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 415,000	\$ 145,700	\$ 560,700
<b>2020</b>	\$ 425,000	\$ 132,594	\$ 557,594
<b>2021</b>	\$ 440,000	\$ 120,150	\$ 560,150
<b>2022</b>	\$ 450,000	\$ 106,350	\$ 556,350
<b>2023</b>	\$ 470,000	\$ 89,750	\$ 559,750
<b>2024</b>	\$ 485,000	\$ 70,650	\$ 555,650
<b>2025</b>	\$ 505,000	\$ 51,481	\$ 556,481
<b>2026</b>	\$ 525,000	\$ 31,906	\$ 556,906
<b>2027</b>	\$ 545,000	\$ 10,900	\$ 555,900
<b>2028</b>	\$ -	\$ -	\$ -
<b>2029</b>	\$ -	\$ -	\$ -
<b>2030</b>	\$ -	\$ -	\$ -
<b>2031</b>	\$ -	\$ -	\$ -
<b>2032</b>	\$ -	\$ -	\$ -
<b>2033</b>	\$ -	\$ -	\$ -
<b>2034</b>	\$ -	\$ -	\$ -
<b>2035</b>	\$ -	\$ -	\$ -
<b>2036</b>	\$ -	\$ -	\$ -
<b>2037</b>	\$ -	\$ -	\$ -
<b>2038</b>	\$ -	\$ -	\$ -
<b>2039</b>	\$ -	\$ -	\$ -
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,260,000</b>	<b>\$ 759,481</b>	<b>\$ 5,019,481</b>

**GENERAL OBLIGATION SCHOOL WARRANTS**

**SERIES 2011-B**

**Dated: December 1, 2011**

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ 805,000	\$ 524,328	\$ 1,329,328
<b>2020</b>	\$ 825,000	\$ 502,922	\$ 1,327,922
<b>2021</b>	\$ 850,000	\$ 478,828	\$ 1,328,828
<b>2022</b>	\$ 880,000	\$ 452,328	\$ 1,332,328
<b>2023</b>	\$ 915,000	\$ 415,703	\$ 1,330,703
<b>2024</b>	\$ 955,000	\$ 376,354	\$ 1,331,354
<b>2025</b>	\$ 985,000	\$ 342,643	\$ 1,327,643
<b>2026</b>	\$ 1,025,000	\$ 306,443	\$ 1,331,443
<b>2027</b>	\$ 1,065,000	\$ 267,245	\$ 1,332,245
<b>2028</b>	\$ 1,105,000	\$ 224,910	\$ 1,329,910
<b>2029</b>	\$ 1,150,000	\$ 179,810	\$ 1,329,810
<b>2030</b>	\$ 1,200,000	\$ 132,060	\$ 1,332,060
<b>2031</b>	\$ 1,250,000	\$ 81,060	\$ 1,331,060
<b>2032</b>	\$ 1,305,000	\$ 27,405	\$ 1,332,405
<b>2033</b>	\$ -	\$ -	\$ -
<b>2034</b>	\$ -	\$ -	\$ -
<b>2035</b>	\$ -	\$ -	\$ -
<b>2036</b>	\$ -	\$ -	\$ -
<b>2037</b>	\$ -	\$ -	\$ -
<b>2038</b>	\$ -	\$ -	\$ -
<b>2039</b>	\$ -	\$ -	\$ -
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 14,315,000</b>	<b>\$ 4,312,039</b>	<b>\$ 18,627,039</b>

**GENERAL OBLIGATION SCHOOL WARRANTS**

**SERIES 2016-A**

**Dated: March 31, 2016**

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ -	\$ 445,950	\$ 445,950
<b>2020</b>	\$ 900,000	\$ 427,950	\$ 1,327,950
<b>2021</b>	\$ 1,070,000	\$ 388,550	\$ 1,458,550
<b>2022</b>	\$ 1,110,000	\$ 344,950	\$ 1,454,950
<b>2023</b>	\$ 1,170,000	\$ 293,500	\$ 1,463,500
<b>2024</b>	\$ 1,230,000	\$ 233,500	\$ 1,463,500
<b>2025</b>	\$ 1,295,000	\$ 170,375	\$ 1,465,375
<b>2026</b>	\$ -	\$ 138,000	\$ 138,000
<b>2027</b>	\$ -	\$ 138,000	\$ 138,000
<b>2028</b>	\$ 1,270,000	\$ 106,250	\$ 1,376,250
<b>2029</b>	\$ 1,490,000	\$ 37,250	\$ 1,527,250
<b>2030</b>	\$ -	\$ -	\$ -
<b>2031</b>	\$ -	\$ -	\$ -
<b>2032</b>	\$ -	\$ -	\$ -
<b>2033</b>	\$ -	\$ -	\$ -
<b>2034</b>	\$ -	\$ -	\$ -
<b>2035</b>	\$ -	\$ -	\$ -
<b>2036</b>	\$ -	\$ -	\$ -
<b>2037</b>	\$ -	\$ -	\$ -
<b>2038</b>	\$ -	\$ -	\$ -
<b>2039</b>	\$ -	\$ -	\$ -
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 9,535,000</b>	<b>\$ 2,724,275</b>	<b>\$ 12,259,275</b>

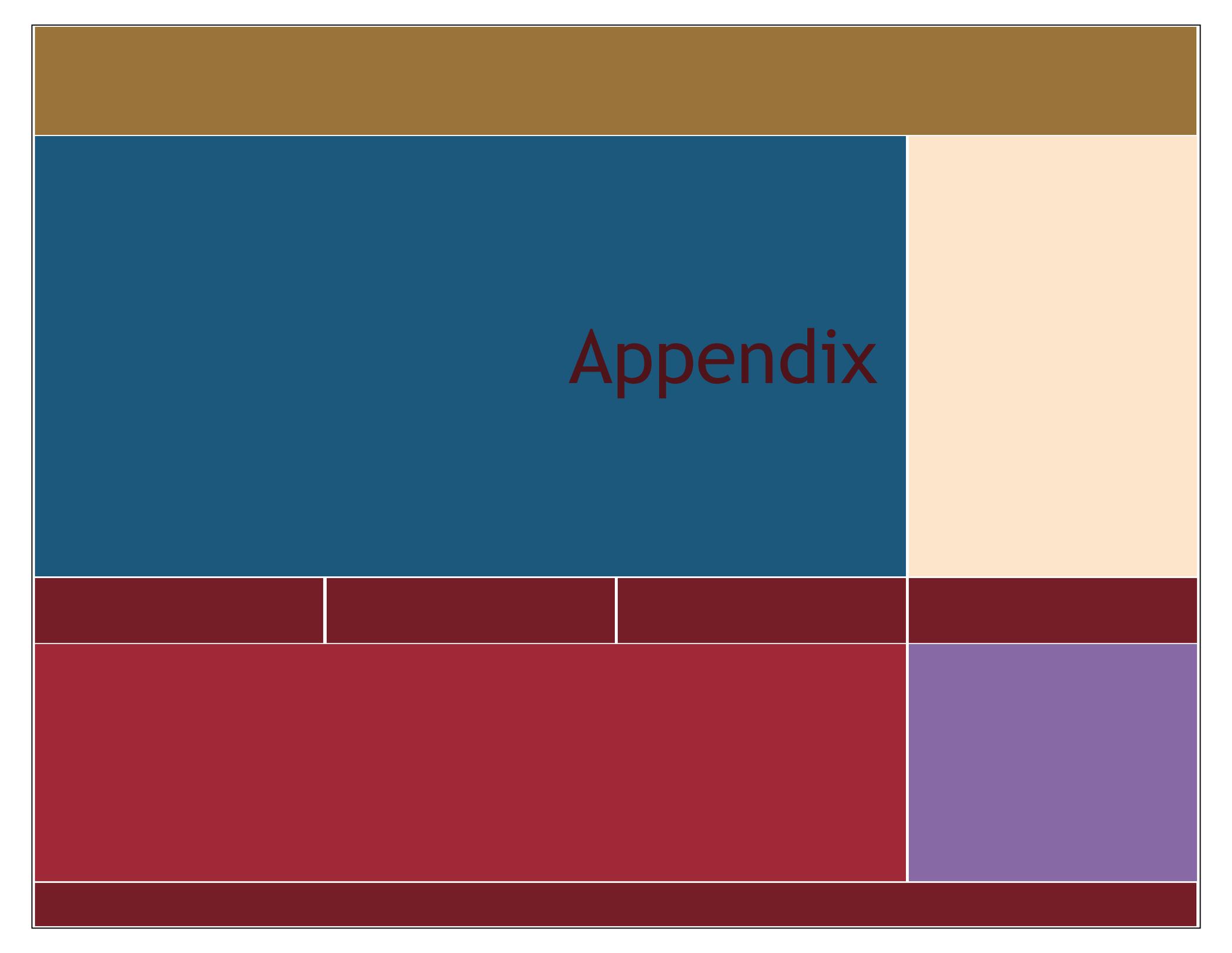
**GENERAL OBLIGATION SCHOOL WARRANTS**

**SERIES 2016-B**

**Dated: June 23, 2016**

**Fund # 46**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2019</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2020</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2021</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2022</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2023</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2024</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2025</b>	\$ -	\$ 1,599,800	\$ 1,599,800
<b>2026</b>	\$ 1,305,000	\$ 1,567,175	\$ 2,872,175
<b>2027</b>	\$ 1,300,000	\$ 1,502,050	\$ 2,802,050
<b>2028</b>	\$ 2,035,000	\$ 1,418,675	\$ 3,453,675
<b>2029</b>	\$ 2,140,000	\$ 1,314,300	\$ 3,454,300
<b>2030</b>	\$ 2,250,000	\$ 1,204,550	\$ 3,454,550
<b>2031</b>	\$ 2,370,000	\$ 1,089,050	\$ 3,459,050
<b>2032</b>	\$ 2,480,000	\$ 980,200	\$ 3,460,200
<b>2033</b>	\$ 3,660,000	\$ 857,400	\$ 4,517,400
<b>2034</b>	\$ 3,840,000	\$ 707,400	\$ 4,547,400
<b>2035</b>	\$ 3,955,000	\$ 571,275	\$ 4,526,275
<b>2036</b>	\$ 4,075,000	\$ 450,825	\$ 4,525,825
<b>2037</b>	\$ 4,200,000	\$ 326,700	\$ 4,526,700
<b>2038</b>	\$ 4,330,000	\$ 198,750	\$ 4,528,750
<b>2039</b>	\$ 4,460,000	\$ 66,900	\$ 4,526,900
<b>2040</b>	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 42,400,000</b>	<b>\$ 23,453,850</b>	<b>\$ 65,853,850</b>



# Appendix

**RESOLUTION NO. 2018-252-R**

**A RESOLUTION TO ADOPT THE ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, AND ADOPTING POLICIES FOR THE IMPLEMENTATION OF SAID BUDGET.**

**WHEREAS**, the Mayor, Finance Committee of the City Council, and the Finance Department have proposed a budget for the fiscal year beginning October 1, 2018, and ending September 30, 2019; and

**WHEREAS**, members of the City Council of the City of Madison, Alabama, desire to adopt an official Annual Operating Budget for the City of Madison, Alabama, for the Fiscal Year 2019.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Madison, Alabama, sitting a regular session on the 24<sup>th</sup> day of September 2018, as follows;

1. The Fiscal Year 2019 Annual Operating Budget Documents provide for total Beginning Resources, Estimated Revenues, and Other Financing Sources as follows:

A. General Fund	\$39,122,435
B. Special Revenue Funds	\$15,619,785
C. Debt Service Funds	\$13,614,911

2. The Fiscal Year 2019 Annual Operating Budget Documents provide for total Estimated Expenditures and Other Financing Uses as follows:

A. General Fund	\$39,122,435
B. Special Revenue Funds	\$15,619,785
C. Debt Service Funds	\$13,614,911

3. The authorized strength of the City's personnel for the 2019 fiscal year is hereby determined to be only those job positions authorized and budgeted for in the salary account (A/C # 1101-00) of each department's budget as of the 1<sup>st</sup> day of October, 2018. Changes to the strength of the City's personnel or any changes to, or creation of, job positions within a department must first be approved by the Human Resource Committee of the City of Madison, Alabama, and then by a majority vote of the City Council of the City of Madison, Alabama.

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.

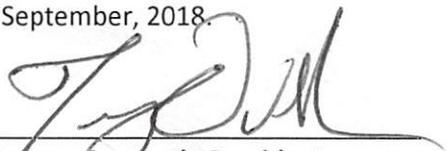
4. Step increases for eligible employees of the City of Madison are hereby authorized and directed and said increases to become effective and given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.

5. The IRS Standard Mileage Rate that is in place at the time of travel, shall be the mileage rate authorized to reimburse City employees for City business trips in lieu of furnishing a City-owned vehicle.
6. All expenditures of City funds for labor, services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving fifteen thousand dollars (\$15,000.00) or more, shall be purchased from vendor awarded bids by North Alabama Cooperative Purchasing Association, National Intergovernmental Purchasing Alliance, National Joint Powers Alliance, National Purchasing Partners, National Cooperative Purchasing Association, U.S. Communities Government Purchasing Alliance, the State of Alabama, or the City of Madison's own bid. Exceptions are purchases exempt from the Competitive Bid Law of the State of Alabama.
7. All expenditure of fifty thousand dollars (\$50,000.00) 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 State of Alabama Public Works Bidding Procedures.
8. All encumbrances outstanding as of September 30, 2018, are closed to the appropriate fund balances.
9. The Fiscal Policy of the City of Madison allows for Administrative Budget Adjustments. These adjustments occur on the department level. Department Heads may adjust line-items within their department's budget as long as the adjustments do not increase or decrease the department's total overall budget. However, the Finance Committee of the City Council of the City of Madison, Alabama, must review and approve any adjustments within a department in excess of three thousand five hundred dollars (\$3,500.00), any adjustments that increase or decrease the personnel services general ledger accounts (salaries, overtime, payroll taxes), and any increases or decreases to capital outlay line-items.
10. Budget adjustments that may cause a net change in the overall budget or changes in funding a capital project require approval by a majority vote of the City Council of the City of Madison, Alabama, except as noted in paragraph 14, below.
11. All travel and related expenditures shall follow the guidelines laid out in the Travel and Training Reimbursement Policy for the City of Madison, Alabama, as approved by Resolution No. 2013-40-R, on the 11<sup>th</sup> day of March, 2013, and as amended by Revision No. 2016-12-12.
12. All purchases made with a City purchasing card shall follow the guidelines laid out in the Purchasing/Credit Card Policy for the City of Madison, Alabama, as approved by Resolution No. 2009-42-R, on the 13<sup>th</sup> day of April, 2009, and as amended by Revision 2016-12-12.

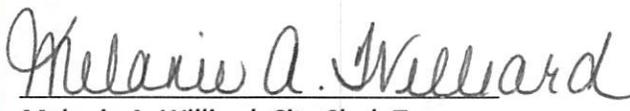
13. All appropriations to Outside Agencies shall follow the "Guidelines for Funding Outside Agencies" as approved by the Finance Committee of the City Council of the City of Madison, Alabama, on the 28<sup>th</sup> day of July, 2014.

14. The Director of Finance is hereby granted the authority to adjust said annual operating budget for any, and all, donations and grants accepted into the City by the Madison City Council. The vote by the Madison City Council to accept the donation shall be the authorization to amend the annual operating budget. The Beginning Resources, Estimated Revenues, and Other Financing Sources section of the budget shall be adjusted for the amount of the donation or grant. In addition, the correct expenditure account line item within the Expenditures and Other Financing Uses section of the budget shall be adjusted for the amount of the donation or grant.

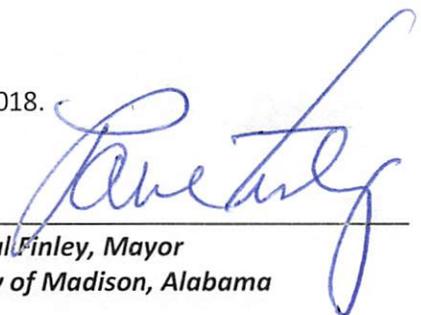
**READ, APPROVED AND ADOPTED** this 24<sup>th</sup> day of September, 2018.

  
\_\_\_\_\_  
**Tommy Overcash, President**  
**Madison City Council**  
**City of Madison, Alabama**

**ATTEST:**

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

**ADOPTED** this 26<sup>th</sup> day of September, 2018.

  
\_\_\_\_\_  
**Paul Finley, Mayor**  
**City of Madison, Alabama**