



CITY OF MADISON  
100 HUGHES ROAD  
MADISON, ALABAMA 35758  
[WWW.MADISONAL.GOV](http://WWW.MADISONAL.GOV)

**ADOPTED**  
**FISCAL YEAR 2020**  
**OPERATING BUDGET**

## **ELECTED OFFICIALS**

**PAUL FINLEY**

*Mayor*

## **COUNCIL MEMBERS**

**MAURA WROBLEWSKI**

*District # 1*

**STEVE SMITH**

*District # 2*

*Council President*

**TEDDY POWELL**

*District # 3*

**GREG SHAW**

*District # 4*

*Finance Committee - Chair*

**TOMMY OVERCASH**

*District # 5*

**GERALD CLARK**

*District # 6*

**JOHN SEIFERT**

*District # 7*

*Council President Pro-Tempore*

## DEPARTMENT HEADS

**DAVID JERNIGAN**  
*Police Chief*

**KENT SMITH**  
*Director of Public Works*

**MELANIE WILLIARD**  
*City Clerk / Treasurer*

**KORY ALFRED**  
*Director of Parks and Recreation*

**DAVID BAILEY**  
*Fire Chief*

**MARY BETH BROEREN**  
*Director of Planning / Economic Development*

**CHERI MARTIN**  
*Municipal Court Clerk*

**ROGER BELLOMY**  
*Director of Finance*

**TERRI TOWRY**  
*Director of Human Resources*

**CAMERON GROUNDS**  
*Director of Revenue*

**GARY CHYNOWETH**  
*Director of Engineering*

**JASON COLEE**  
*Director of Information Technology*

**MEGAN ZINGARELLI**  
*City Attorney*

**DUSTIN RIDDLE**  
*Director of Building*

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# INTRODUCTION & OVERVIEW

## **BUDGET PROCESS**

- I. **DEFINITION AND AUTHORITY** – The budget is a financial plan for a specified fiscal year that contains both the estimated revenues and proposed expenditures 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 have are re-appropriated for the next fiscal year.

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

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

Department heads are responsible for preparing and submitting their appropriations requests according to 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 funds.

The Mayor holds meetings with each department head to review their budget requests. 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 budget and provides recommendations. The Finance Committee holds meetings with the Finance Department and department heads to discuss their budgets.

The Finance Committee may make changes to the proposed budget and the Finance Department incorporates the suggested changes into the proposed budget document. After review by the Finance Committee, the budget is presented to 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 – After all scheduled work sessions; if any, have been concluded, the proposed budget is presented to the City Council at a regular council meeting for consideration of adoption.
- V. BUDGET AMENDMENT – The budget is a financial plan that requires continuous monitoring and occasional revisions to reflect the change in operational developments. In order to accommodate the changing needs for services and programs, the legislative body is required to make amendments to the budget.

There are generally two types of budget amendments. The first type of amendment causes 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 a Supplement Budget Appropriation. Budget amendments of this nature are legislative and require the approval of the City Council.

The second type of budget amendment is an Administrative Budget Amendment. Administrative budget adjustments generally occur at the department level. This type of amendment does not cause any net change in the overall function of the budget. The effect of an administrative adjust is the redistribution of appropriated funds within a department’s budget to different line-items, resulting in “no” increase or decrease in the department’s total budget amount. The exceptions are administrative budget adjustments in excess of \$3,500, adjustment that effect personnel service accounts or adjustments that effect capital outlay. These adjustments require the approval of the City Council Finance Committee.

## FISCAL POLICY

### I. INTRODUCTION

#### A. Purpose Statement

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

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

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

#### B. Annual Review of Policy

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

### II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

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

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

### **III. INTERNAL CONTROLS**

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

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

#### IV. OPERATING BUDGET

- A. Preparation – The City's operating budget is the City's annual financial plan. The operating budget contains all governmental funds (General Fund, Special Revenue Funds and Debt Service Funds). The Finance Department prepares the budget under the direction of the Mayor, with the cooperation of all City departments. The Mayor submits the proposed budget to the City Council Finance Committee. The City Council Finance Committee makes any necessary changes and transmits the document to the City Council.
- B. Balanced Budget – The operating budget will balance with current revenues, exclusive of beginning resources, greater than or equal to current expenditures. If the operating budget cannot be balanced with current revenues, the budget may be balanced with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than fifteen percent (15%) of estimated revenues for the fiscal year. *Code of Madison – Section 16-201(b)*.
- C. Adoption Process – The Mayor will present the budget to the City Council Finance Committee by August 31, after which the Finance Committee will hold meetings with the individual department heads and discuss the proposed budget requests. After review by the Finance Committee, if desired, the Council will hold public hearings to discuss the proposed budget. The budget is then placed on the Council Agenda for vote by the Council, no later than the second meeting in September.
- D. Amendment Process – Department heads can adjust specific line items within their respective departments, as long as the adjustments do not affect the total appropriations allocated to the department, the capital outlay line item, or any of the personnel related cost line-items. The full City Council must approve amendments that require transfers between departments and expenditures requests which change the total overall appropriations made to a department.

## V. REVENUE MANAGEMENT

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

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

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

## **VI. EXPENDITURE CONTROL**

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

## **VII. ASSET MANAGEMENT**

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

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

## **VIII. FINANCIAL CONDITIONS AND RESERVES**

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

## **IX. DEBT MANAGEMENT**

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

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

**X. STAFFING AND TRAINING**

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



# 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 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 General Fund budget’s current revenues, exclusive of beginning resources, be 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:

- Taxes – The largest source of revenues is “sales taxes.” The sales tax rate for the City is nine percent (9%), of which the State of Alabama 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 2020, sales taxes are estimated to generate \$13,960,000, which is an increase of \$760,000 over FY 2019 budgeted amount. Sales taxes represent 37.29% of total revenues and other financing sources.

Property Taxes is the second largest tax in this revenue grouping. Property tax estimated amount for FY 2020 is \$5,360,000 or 14.32% 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 collected by the City from all businesses within the corporate limits of the City. The estimated amount for privilege licenses is \$3,175,000 for FY 2020. This represents 8.48% of total revenues and other financing sources.
- Charges for Services – Trash Collection Fee account is the largest revenue source in this grouping. An estimate of \$1,400,000 collected in FY 2020. Representing 3.74% 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. An estimated amount of \$2,203,000 budgeted transfer 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 \$41,556,206 in expenditures and other financing uses.

FY 2020 General Fund expenditures and other financing uses are charged against departments in five (5) categories:

- 1) First Responders (35.69% of budgeted expenditures)
  - ❖ Police Department
  - ❖ Fire & Rescue Department
  
- 2) Internal Functions (34.13% 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 (17.20% of budgeted expenditures)
  - ❖ Public Works Department
  - ❖ Parks & Recreation Department
  - ❖ Senior Center – *a division of Parks & Recreation Department*
  
- 4) External Services (11.09% of budgeted expenditures)
  - ❖ Building Department
  - ❖ Engineering Department
  - ❖ Planning / Economic Development Department

5) Elected Officials (1.89% of budgeted expenditures)

❖ Mayor's Office

❖ City Council

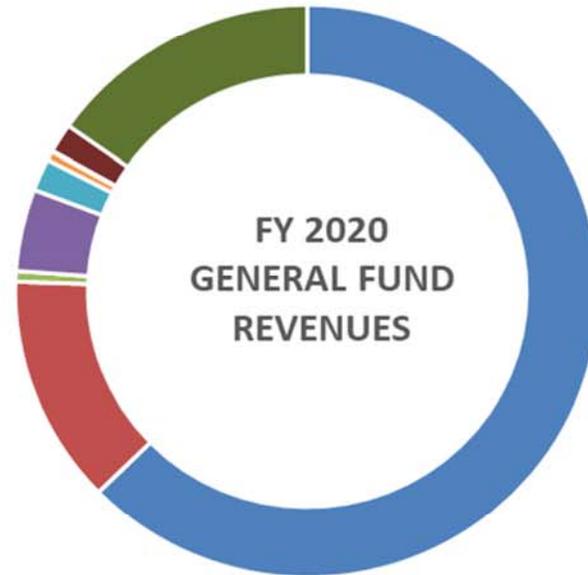
**IV.** FUND BALANCE – The fund balance equity of the General Fund is projected to be \$11,155,594 at September 30, 2020. This is 29.80% of total budgeted revenues and other financing sources. This exceeds the City's fiscal policy requiring the fund balance to be greater than 15% of total budgeted revenues [*Madison Code Section 16-201(b)*].

**GENERAL FUND  
BUDGET SUMMARY  
REVENUES, OTHER FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE  
FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>REVENUES</b>			
Taxes	\$ 24,580,610	\$ 26,048,828	\$ 26,048,142
Licenses and Permits	5,349,582	5,237,991	5,345,820
Intergovernmental	244,165	25,287	242,165
Charges for Services	1,788,140	1,960,033	1,922,800
Fines	750,000	780,102	750,000
Investment Earnings	135,586	199,444	215,000
Contributions and Donations	291,235	278,891	22,500
Other Revenues	637,000	678,893	681,000
<b>TOTAL REVENUES</b>	<b>33,776,318</b>	<b>35,209,469</b>	<b>35,227,427</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers In & Sale of Fixed Assets	2,640,290	2,610,230	2,205,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,640,290</b>	<b>2,610,230</b>	<b>2,205,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>36,416,608</b>	<b>37,819,699</b>	<b>37,432,427</b>
<b>EXPENDITURES</b>			
010 - General Services	3,667,100	3,374,888	3,768,305
020 - Police Department	7,953,762	6,998,135	8,681,948
030 - Public Works Department	3,265,936	2,929,171	3,596,950
040 - City Clerk Department	468,161	395,599	459,386
050 - Parks & Recreation Department	3,294,093	2,826,574	3,247,137
060 - Fire & Rescue Department	6,076,419	5,753,786	6,151,393
070 - Planning / Economic Development Department	796,047	470,041	840,647
080 - Court Clerk Department	1,455,203	1,275,167	1,501,569
090 - City Council	298,063	273,716	290,430
100 - Finance Department	621,658	602,936	627,557
120 - Human Resources Department	5,675,631	5,054,672	5,888,304
130 - Mayor's Office	390,566	360,396	492,220
140 - Revenue Department	288,745	283,574	295,306
150 - Engineering Department	2,584,299	1,735,028	2,570,013
160 - Senior Center Division	343,249	260,814	305,205

**GENERAL FUND  
BUDGET SUMMARY  
REVENUES, OTHER FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE  
FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
180 - Information Technology Department	674,988	579,096	685,150
190 - Legal Department	391,678	342,763	402,761
200 - Building Services Department	1,225,345	941,066	1,196,925
<b>TOTAL EXPENDITURES</b>	<b>39,470,943</b>	<b>34,457,422</b>	<b>41,001,206</b>
<b>OTHER FINANCING USES</b>			
Transfers Out	1,452,000	1,452,000	555,000
<b>TOTAL OTHER FINANCING USES</b>	<b>1,452,000</b>	<b>1,452,000</b>	<b>555,000</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>40,922,943</b>	<b>35,909,422</b>	<b>41,556,206</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>(4,506,335)</b>	<b>1,910,277</b>	<b>(4,123,779)</b>
<b>FUND BALANCE - BEGINNING OCT 1</b>	<b>13,369,096</b>	<b>13,369,096</b>	<b>15,279,373</b>
<b>ASSIGNED - (15% of total revenues - by Ordinance)</b>	<b>5,066,448</b>	<b>5,281,420</b>	<b>5,284,114</b>
<b>UNASSIGNED</b>	<b>3,796,313</b>	<b>9,997,953</b>	<b>5,871,480</b>
<b>FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 8,862,761</b>	<b>\$ 15,279,373</b>	<b>\$ 11,155,594</b>
<b><i>Fund Balance as percent of Estimated Revenues and Other Financing Sources</i></b>	<b>24.34%</b>	<b>41.96%</b>	<b>29.80%</b>



- Taxes
- Licenses and Permits
- Intergovernmental
- Charges for Services
- Fines
- Investment Earnings
- Contributions and Donations
- Other Revenues
- Other Financing Sources

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>TAXES</b>			
Sales Tax	\$ 13,200,000	\$ 13,740,116	\$ 13,980,000
Sales Tax Refund	(20,000)	(21,367)	(20,000)
Simplified Seller's Use Tax (Alabama Act 2015-448)	508,000	792,142	1,050,000
Beer Tax	500,000	464,623	460,000
Property Taxes	4,250,000	3,914,988	4,000,000
Property Taxes - Limestone County	950,000	1,125,716	1,125,000
Auto Tax - Madison County	215,000	212,508	215,000
Auto Tax - Limestone County	19,000	20,608	20,000
Excise Tax	38,253	240,388	38,253
Tobacco Tax	4,500	1,791	1,132
ABC Tax	70,000	63,807	70,000
Table Wine	48,000	48,406	48,000
Payment in Lieu of Property Taxes	1,473	1,473	1,473
Liquor	605,000	704,586	680,000
Rental	535,000	591,056	575,000
Lodging - 5%	900,000	993,354	965,000
Lodging - 1% + \$1	430,000	458,317	450,000
Lodging - 1% - passed in 2015	180,000	197,637	190,000
Cigarette	140,000	132,250	135,000
Franchise Fee - Madison Utilities	344,284	486,954	344,284
Franchise Fee - Athens Utilities	210,000	223,894	210,000
Franchise Fee - WOW (Knology)	390,000	383,337	390,000
Franchise Fee - BellSouth Telecommunications	112,000	122,336	120,000
Franchise Fee - Southern Lighhts	100	-	-
Franchise Fee - Huntsville Utilities	950,000	1,149,908	1,000,000
<b>TOTAL TAXES</b>	<b>24,580,610</b>	<b>26,048,828</b>	<b>26,048,142</b>

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>LICENSES AND PERMITS</b>			
Business License	3,050,000	3,158,240	3,200,000
Business Licenses - Refund	(25,000)	(13,452)	(25,000)
Building Permits	1,900,000	1,659,109	1,750,000
Mechanical Permits	100,000	124,673	115,000
Gas Permits	42,000	37,465	42,000
Sign Permits	5,000	11,450	8,500
Re-Inspection Permits	15,000	21,865	18,000
Trade Permits - Miscellaneous	116	784	320
Trade Permits - Plumbing	100,000	80,686	75,000
Trade Permits - Electric	130,000	115,639	120,000
Assisted Living Fee	32,466	41,532	42,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>5,349,582</b>	<b>5,237,991</b>	<b>5,345,820</b>
<b>INTERGOVERNMENTAL</b>			
Grant Revenue - Overtime	5,000	3,033	3,000
Grant Revenue - Northeast Alabama Traffic Officer	12,000	10,090	7,500
Grant Revenue - Bulletproof Vest	3,000	12,164	7,500
Grant Revenue - TAP Agreement - Phase # 1	224,165	-	224,165
<b>TOTAL INTERGOVERNMENTAL</b>	<b>244,165</b>	<b>25,287</b>	<b>242,165</b>
<b>CHARGES FOR SERVICES</b>			
Labor Receipts - Cemetery	5,000	3,050	4,500
Cemetery Lot - Sales	45,000	28,500	40,000
Trash Collection Revenues	1,250,000	1,403,714	1,400,000
Animal Impoundment Revenue	380	970	750

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2020 Budget**

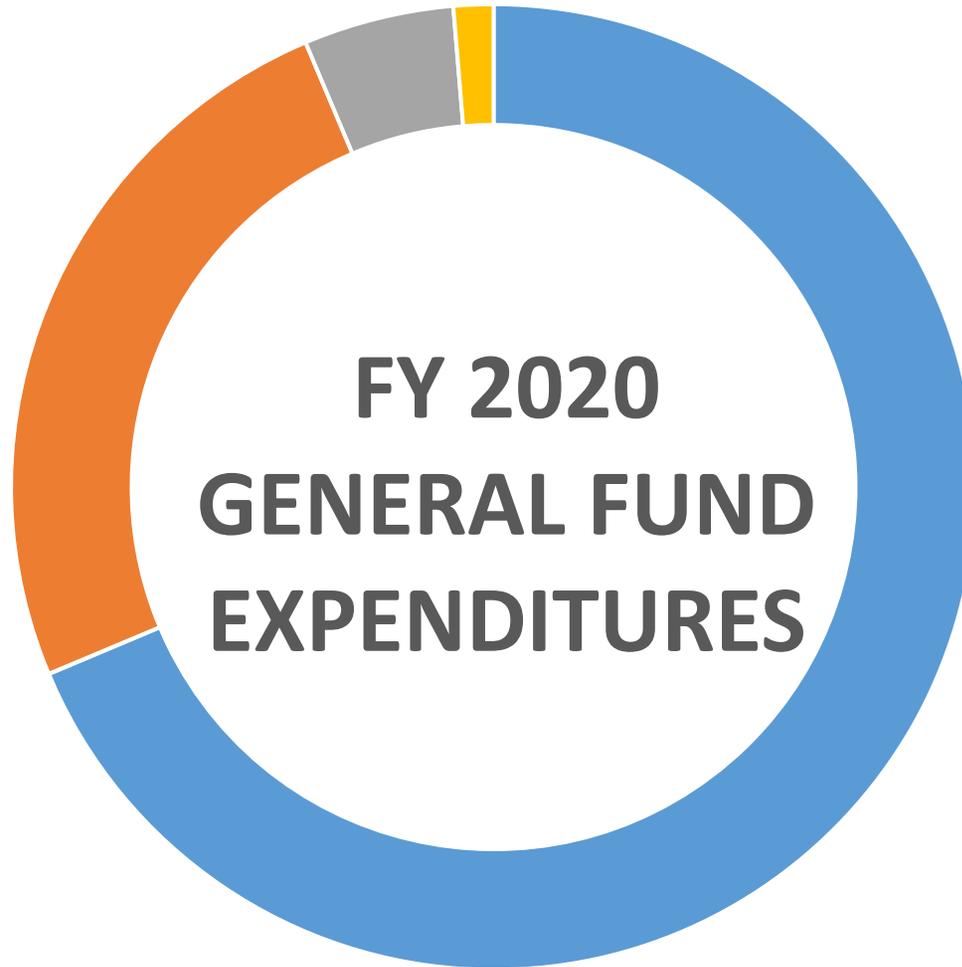
Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Animal License Revenue	18,500	18,637	18,500
Alarm Fee Revenue	2,000	1,755	1,800
Subdivision Plat Fee Revenue	32,000	41,800	35,000
Rezoning Fee	15,000	23,900	15,000
Rezoning Fee - Advertising	1,500	1,400	1,500
Rezoning Fee - Vacation of Easement	500	600	500
Sex Offender Registration Fee	150	200	-
Outdoor Pool Concessions	-	1,386	1,200
Lap Lane Rental	500	3,155	500
Summer Day Camp Revenue	80,000	87,991	81,000
Daily Admissions Revenue	50,000	40,907	40,000
Recreation Center Rent Revenue	25,000	16,030	15,000
Recreation Miscellaneous Fee Revenue	510	630	555
Membership Fee Revenue - Dublin Park	23,500	28,658	27,000
Pickleball - Daily	600	848	800
Pickleball - Memberships	900	1,890	1,750
Pickleball - Adult	120	123	120
Youth Basketball Revenue	100,000	90,635	100,000
Special Events - Sport Revenue	1,000	868	1,000
Trunk Fish Adventurres Aquatic Program	350	725	725
Tennis Lessons Revenue	2,450	7,385	7,500
Dublin Home P.E. Class Revenue	3,000	7,925	6,000
Swim Lessons Revenue	13,000	16,090	14,000
Swim Alabama Club Revenues	-	80	100
Paddle Board Exercise	180	450	450
Swimming Daily Fee Revenue	14,000	15,876	16,000
Pool Parties Revenue	1,800	3,254	1,800

**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Court Seminar Revenue	3,700	2,850	2,850
MARS Revenue	16,500	17,778	17,000
5K - 10K Race - Revenues	4,000	2,953	3,000
Adult Programs Revenue	-	4,595	2,900
Volleyball League	55,000	43,755	39,000
Recreation Tournament Fee Revenue	22,000	38,670	25,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,788,140</b>	<b>1,960,033</b>	<b>1,922,800</b>
<b>FINES</b>			
Fines	750,000	780,102	750,000
<b>TOTAL FINES</b>	<b>750,000</b>	<b>780,102</b>	<b>750,000</b>
<b>INVESTMENT EARNINGS</b>			
Interest Income	78,586	101,939	155,000
Penalties and Interest Sales Tax <i>(late filing fees)</i>	57,000	97,505	60,000
<b>TOTAL INVESTMENT EARNINGS</b>	<b>135,586</b>	<b>199,444</b>	<b>215,000</b>
<b>CONTRIBUTIONS AND DONATIONS</b>			
Donations - Police	25,547	13,818	7,500
Donations - Recreation	105,391	107,726	7,500
Donation - County Line Road Crosswalk	30,000	30,000	-
Donations - Fire	115,247	115,347	7,500
Donations - Public Works	550	550	-
Donations - Library Fence	14,500	11,450	-
<b>TOTAL CONTRIBUTIONS AND DONATIONS</b>	<b>291,235</b>	<b>278,891</b>	<b>22,500</b>
<b>OTHER REVENUES</b>			

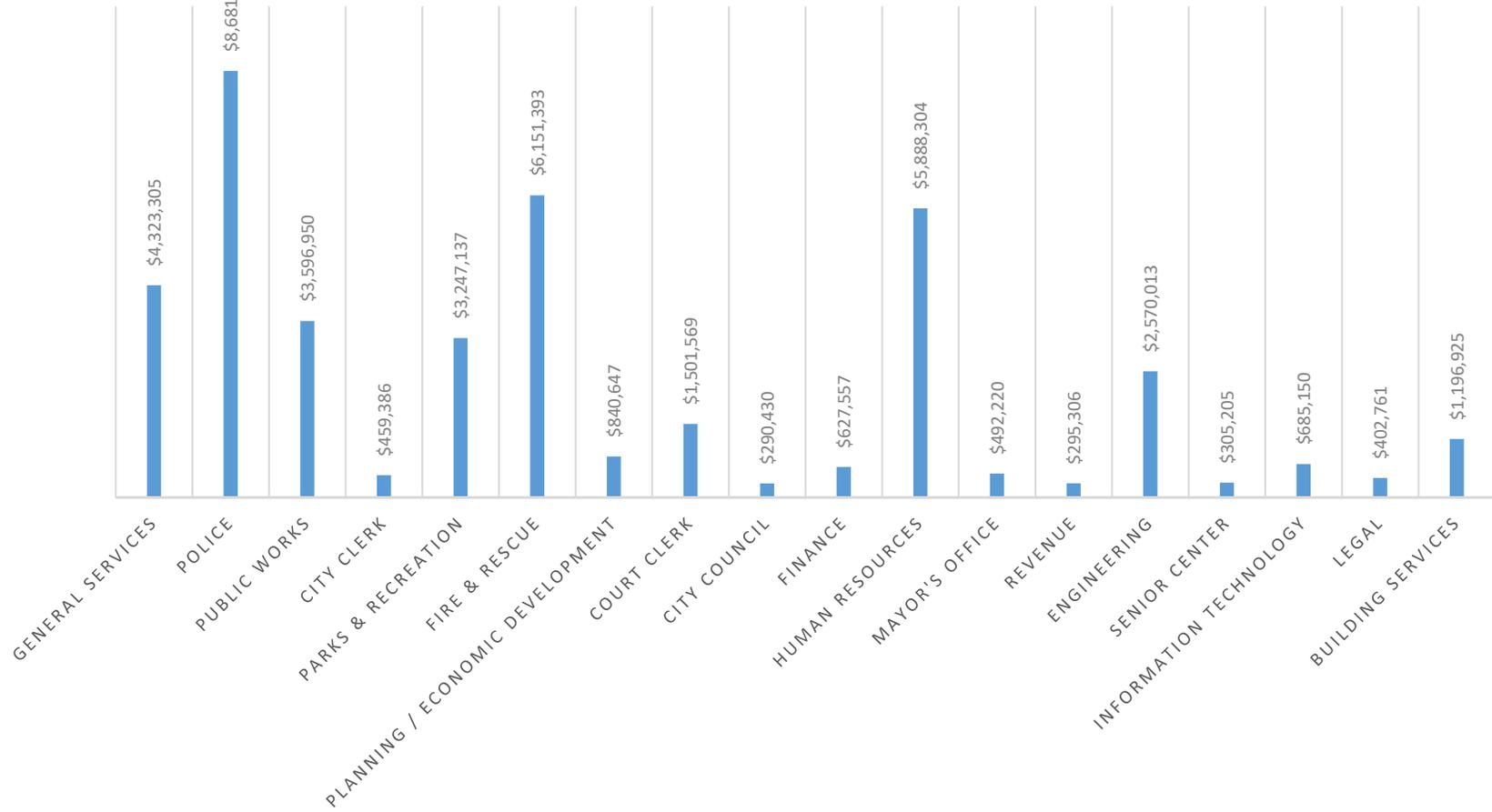
**GENERAL FUND  
REVENUES AND OTHER SOURCES  
FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Miscellaneous Revenue	40,000	30,215	32,000
Miscellaneous - Police	22,000	25,940	24,000
Cash Over/Under	-	(23)	-
North Alabama Gas District Revenue	450,000	502,128	500,000
Property Rental Revenue	125,000	120,633	125,000
<b>TOTAL OTHER REVENUES</b>	<b>637,000</b>	<b>678,893</b>	<b>681,000</b>
<b>TOTAL REVENUES</b>	<b>33,776,318</b>	<b>35,209,469</b>	<b>35,227,427</b>
<b>OTHER FINANCING SOURCES</b>			
Transfer In - <i>from Fund # 74 - Corrections Fund (Corrections Account) to assist with jail expense</i>	175,000	175,000	160,000
Transfer In - <i>from Fund # 74 - Corrections Fund (E.T.C. Account). For Court training and Court Materials.</i>	15,000	6,376	15,000
Transfer In - <i>from Fund # 71 - G.O. Debt Collection Fund</i>	2,397,290	2,397,841	2,000,000
Transfer In - <i>from TVA Tax Fund</i>	28,000	21,810	28,000
Sales of Fixed Assets - <i>Dollar amount estimated.</i>	25,000	9,203	2,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,640,290</b>	<b>2,610,230</b>	<b>2,205,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 36,416,608</b>	<b>\$ 37,819,699</b>	<b>\$ 37,432,427</b>



■ PERSONNEL SERVICES ■ OPERATIONAL EXPENDITURES ■ CAPITAL OUTLAY ■ TRANSFERS OUT

## FY 2020 DEPARTMENTAL EXPENDITURES



**GENERAL SERVICES**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Workers Compensation	\$ 300,000	\$ 283,040	\$ 300,000
<b>TOTAL - PERSONNEL SERVICES</b>	<b>300,000</b>	<b>283,040</b>	<b>300,000</b>
<b>OPERATING EXPENDITURES</b>			
Telephone	12,000	12,004	12,000
Utilities	186,000	190,664	190,000
Miscellaneous	11,000	11,944	12,000
Sanitation	1,286,000	1,387,439	1,536,000
Sanitation - Republic Dumpsters	40,000	43,253	43,000
Grounds Maintenance	104,000	59,759	65,000
Land Rental	1,500	1,203	1,205
Rental Contracts	15,000	11,850	13,500
Gas & Oil	400,000	392,972	415,000
Association Dues	28,000	27,190	28,000
Bonds & Insurance	2,600	1,600	2,000
Insurance Deductible	12,500	(32,715)	12,500
Multi-Peril Policy	225,000	222,091	245,000
Employee Honesty Bond	1,500	900	1,100
Insurance Automobile	175,000	167,355	175,000
Insurance Equipment	100,000	67,742	100,000
Contingency	250,000	40,000	250,000
Special Projects	150,000	150,000	-
Special Projects - Non-Departmental - <i>outside agencies</i>	297,500	297,500	367,000
Children's Garden Expenditures	14,500	15,950	-
Donation Uses - County Line Crosswalk	30,000	-	-
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>3,342,100</b>	<b>3,068,701</b>	<b>3,468,305</b>
<b>CAPITAL EXPENDITURES</b>			
Capital Outlay	25,000	23,147	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>25,000</b>	<b>23,147</b>	<b>-</b>
<b>OTHER FINANCING USES</b>			
Transfers Out - <i>to Library</i>	500,000	500,000	525,000
Transfers Out - <i>to Fund # 39 - for Wall Triana Multi-Use Path</i>	-	-	30,000
Transfers Out	952,000	952,000	-
<b>TOTAL - OTHER FINANCING USES</b>	<b>1,452,000</b>	<b>1,452,000</b>	<b>555,000</b>
<b>TOTAL - GENERAL SERVICES</b>	<b>\$ 5,119,100</b>	<b>\$ 4,826,888</b>	<b>\$ 4,323,305</b>

**SUMMARY OF FUNDING FOR OUTSIDE AGENCIES**  
**FY 2020 Budget**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020 Budget</b>
	<b>Appropriations</b>	<b>Appropriations</b>	<b>Appropriations</b>	<b>Appropriations</b>	<b>Appropriations</b>	<b>Council Adopted</b>
<b>GENERAL GOVERNMENT</b>						
Huntsville/Madison County Emergency Management	\$ 45,000	\$ 40,000	\$ 40,000	\$ 53,000	\$ 55,000	\$ 57,500
<b>Total - General Government</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>53,000</b>	<b>55,000</b>	<b>57,500</b>
<b>HEALTH SERVICES</b>						
Madison County Health Department	25,000	20,000	20,000	20,000	20,000	25,000
WellStone Behavioral Health	20,000	20,000	20,000	25,000	30,000	30,000
<b>Total - Health Services</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>45,000</b>	<b>50,000</b>	<b>55,000</b>
<b>EDUCATION</b>						
Liberty Learning Foundation	-	-	10,000	7,500	7,500	7,500
Madison Arts Council	11,000	10,000	-	10,000	10,000	15,000
<b>Total - Education</b>	<b>11,000</b>	<b>10,000</b>	<b>10,000</b>	<b>17,500</b>	<b>17,500</b>	<b>22,500</b>
<b>SOCIAL SERVICES</b>						
Botanical Garden	5,000	15,000	15,000	15,000	5,000	5,000
Crisis Service of North Alabama - <i>new request</i>	-	-	-	-	-	5,000
Enrichment Center	-	-	-	5,000	5,000	7,500
Huntsville/Madison County Convention & Visitors Bureau	15,000	15,000	15,000	20,000	20,000	20,000
Huntsville/Madison County Chamber of Commerce	25,000	25,000	25,000	25,000	30,000	30,000
Ktech - Kids to Love - <i>new request</i>	-	-	-	-	-	5,000
Land Trust of Huntsville and North Alabama	15,000	10,000	10,000	10,000	15,000	10,000
MARF (Madison Animal Rescue Foundation)	-	15,000	15,000	15,000	15,000	15,000
Madison Beautification & Tree Board	10,000	10,000	10,000	10,000	10,000	10,000
Madison Chamber of Commerce	25,000	40,000	30,000	45,000	45,000	50,000
<i>Madison Chamber of Commerce - Alt # 1 - Website</i>	-	-	-	-	-	-
Madison City Community Orchestra	-	-	-	-	-	2,500
Madison Disability Board (MCDAB)	4,500	4,500	4,500	-	-	4,500
Madison Visionary Partners	-	-	-	-	-	40,000
National Children's Advocacy Center	10,000	10,000	10,000	15,000	15,000	20,000
New Leash on Life	-	-	-	-	-	-
Riley Center	10,000	7,500	7,500	7,500	7,500	-
US Space and Rocket Center - normal funding request	10,000	7,500	7,500	-	7,500	7,500
<b>Total - Social Services</b>	<b>129,500</b>	<b>159,500</b>	<b>149,500</b>	<b>167,500</b>	<b>175,000</b>	<b>232,000</b>
<b>TOTAL - SUPPORT TO OUTSIDE AGENCIES</b>	<b>\$ 230,500</b>	<b>\$ 249,500</b>	<b>\$ 239,500</b>	<b>\$ 283,000</b>	<b>\$ 297,500</b>	<b>\$ 367,000</b>

**POLICE DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 6,200,000	\$ 5,301,757	\$ 6,811,372
Overtime	470,904	502,280	558,904
Payroll Taxes	510,324	460,293	563,826
<b>TOTAL - PERSONNEL SERVICES</b>	<b>7,181,228</b>	<b>6,264,330</b>	<b>7,934,102</b>
<b>OPERATING EXPENDITURES</b>			
Sub-Contract Work	7,101	6,475	10,000
Animal Control	4,501	3,750	9,000
Advertising/Publishing	4,368	4,361	4,368
Printing	3,000	2,994	3,000
Postage	500	158	500
Telephone	63,595	60,089	62,245
Miscellaneous	1,500	986	1,000
Canine	14,901	13,562	17,500
Technology Contracts	119,387	118,868	163,868
Repairs - General	14,000	13,997	15,000
Rental Contracts	23,100	23,071	22,500
Office Supplies	9,000	8,996	9,000
Office Furniture	1,400	1,394	3,500
Small Equipment - Not Office	2,000	1,432	2,000
Small Equipment - Police Car Out-fitting	-	-	5,000
Specialty Supplies	40,649	37,955	42,500
Specialty Supplies - Weapons	106,895	106,866	60,000
Office Equipment	4,456	1,175	3,500
Uniforms	92,470	83,264	91,000
Vehicle Maintenance	100,007	93,423	90,000

**POLICE DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Training	80,000	76,099	90,000
Accreditation	6,265	6,264	6,865
Auto Mileage	7,023	7,023	5,000
Publications	1,500	1,415	1,500
Association Dues	1,703	1,279	5,000
Job Health	5,400	4,996	4,500
Progress/Development	5,000	4,972	7,000
Police Donation Uses - <i>tied to donation bank account balance</i>	17,313	13,796	10,000
Police Donation Uses - <i>SRO Kid's Camp</i>	2,500	930	2,500
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>739,534</b>	<b>699,590</b>	<b>747,846</b>
<b>CAPITAL EXPENDITURES</b>			
Capital Outlay	33,000	34,215	-
<b>TOTAL - CAPITAL OUTLAY</b>	<b>33,000</b>	<b>34,215</b>	<b>-</b>
<b>TOTAL - POLICE DEPARTMENT - 020</b>	<b>\$ 7,953,762</b>	<b>\$ 6,998,135</b>	<b>\$ 8,681,948</b>

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

TITLE / POSITION	FY 2018 BUDGETED PERSONNEL	FY 2019 BUDGETED PERSONNEL	FY 2020 BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Chief-Jernigan	1	1	1
Major-Cooke	1	1	1
Captain- Wilkerson, Cook	2	2	2
Lieutenant (IA/Community)	1	1	1
Administrative Assistant to Department Head-Sharon	1	1	1
Receptionist / Secretary-Smith	1	1	1
Law Enforcement Technology Coordinator	1	1	1
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>INVESTIGATIVE DIVISION - FULL-TIME POSITIONS</b>			
Captain-Stringer	1	1	1
Sergeant-Anderson	1	1	1
Corporal (Investigator)	6	6	6
Corporal (Investigator)	1	1	1
Corporal (Investigator)	1	1	1
Receptionist/Secretary-Renfroe	1	1	1
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>SPECIAL OPERATIVE DIVISION - FULL-TIME POSITIONS</b>			
Corporal-Townsend	1	1	1
Patrol Officer-W. Taets	2	2	2
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PATROL DIVISION - FULL-TIME POSITIONS</b>			
Lieutenant	3	4	4
Sergeant	9	9	9
Corporal-Ward	1	1	1
Patrol Officer	57	60	60
Receptionist/Secretary- Fails-Dumas	1	1	1
<b>TOTAL</b>	<b>71</b>	<b>75</b>	<b>75</b>

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

TITLE / POSITION	FY 2018 BUDGETED PERSONNEL	FY 2019 BUDGETED PERSONNEL	FY 2020 BUDGETED PERSONNEL
<b>RECORDS SUPPORT DIVISION - FULL-TIME POSITIONS</b>			
Accounting Assistant III	2	2	2
Records Clerk	5	5	5
Records Clerk Supervisor	1	1	1
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>DISPATCH DIVISION - FULL-TIME POSITIONS</b>			
Communication Manager	1	1	1
Communication Supervisor	3	3	3
Dispatcher	11	11	12
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>16</b>
<b>ANIMAL CONTROL DIVISION - FULL-TIME POSITIONS</b>			
Animal Control Officer	3	3	3
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL REGULAR FULL-TIME</b>	<b>119</b>	<b>123</b>	<b>124</b>
<b>CROSSING GUARD DIVISION - PART-TIME POSITIONS</b>			
Temp - Head Crossing Guard	1	1	1
Temp - Crossing Guard	14	14	14
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>TOTAL TEMPORARY PART-TIME</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>TOTAL POLICE DEPARTMENT POSITIONS</b>	<b>134</b>	<b>138</b>	<b>139</b>

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

TITLE / POSITION	FY 2018 BUDGETED PERSONNEL	FY 2019 BUDGETED PERSONNEL	FY 2020 BUDGETED PERSONNEL
<b>POSITION COUNT:</b>			
Chief	1	1	1
Major	1	1	1
Captain	3	3	3
Lieutenant	4	5	5
Administrative Assistant to Department Head	1	1	1
Receptionist/Secretary	3	3	3
Law Enforcement Technology Coordinator	1	1	1
Sergeant	10	10	10
Corporal	10	10	10
Patrol Officer	59	62	62
Accounting Assistant	2	2	2
Records Clerk	5	5	5
Records Clerk Supervisor	1	1	1
Communication Manager	1	1	1
Communication Supervisor	3	3	3
Dispatcher	11	11	12
Animal Control Officer	3	3	3
<b>TOTAL FULL-TIME POSITIONS</b>	<b>119</b>	<b>123</b>	<b>124</b>
Temp - Head Crossing Guard	1	1	1
Temp - Crossing Guard	14	14	14
<b>TOTAL TEMPORARY PART-TIME POSITIONS</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>134</b>	<b>138</b>	<b>139</b>

**PUBLIC WORKS DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 2,277,393	\$ 2,161,067	\$ 2,378,228
Overtime	65,000	70,965	75,000
Payroll Taxes	179,193	167,178	187,672
<b>TOTAL - PERSONNEL SERVICES</b>	<b>2,521,586</b>	<b>2,399,210</b>	<b>2,640,900</b>
<b>OPERATING EXPENDITURES</b>			
Cemetery Maintenance	16,506	6,601	22,500
Consultant Services	10,000	5,530	10,000
Sub-Contract Work	72,992	37,178	73,000
Advertising/Publishing	1,400	604	1,400
Printing	500	248	500
Telephone	17,000	17,947	17,000
Utilities	25,000	23,578	30,000
Miscellaneous	1,000	731	1,000
Vector Control	12,000	10,584	12,000
Janitorial	10,000	9,369	10,000
Repairs - City Buildings	7,250	1,112	7,000
Maintenance Contracts	500	300	500
Repairs - General	2,500	361	2,500
Grounds Maintenance	500	100	500
Weather Events	2,008	1,651	7,500
Rental Contracts	8,000	2,542	8,000
Office Supplies	3,750	1,887	3,750
Office Furniture	750	712	2,000
Small Equipment - Not Office	5,000	3,391	3,500
Small Equipment - Mechanics	13,000	10,173	13,000

**PUBLIC WORKS DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Heavy Equipment - Non-Capital Outlay	10,050	9,985	9,800
Small Tools	4,500	3,613	4,500
Small Tools - Field Crews	5,500	5,294	5,500
Specialty Supplies - Chemicals	2,500	945	2,500
Specialty Supplies - Drainage	68,017	57,829	75,000
Specialty Supplies - Sidewalk	30,010	25,681	35,000
Specialty Supplies - Signal	2,500	159	2,500
Office Equipment	500	416	500
Uniforms	45,000	31,225	45,000
Uniforms - Protective Equipment	16,000	15,316	16,000
Vehicle Maintenance	11,000	10,710	11,000
Vehicle Maintenance - Public Works	35,000	30,805	35,000
Vehicle Maintenance - City Clerk	-	180	-
Vehicle Maintenance - Planning	500	-	-
Vehicle Maintenance - Court	500	-	-
Vehicle Maintenance - Mayor's Office	500	15	-
Vehicle Maintenance - Revenue	500	-	-
Vehicle Maintenance - Engineering	1,500	1,352	1,500
Vehicle Maintenance - Senior Center	-	209	-
Vehicle Maintenance - Information Technology	500	336	-
Vehicle Maintenance - Building	4,500	3,492	4,500
Heavy Equipment Repairs	6,000	5,042	6,000
Heavy Equipment Repairs - Public Works	102,967	99,407	70,000
Small Equipment Repairs	1,000	-	1,000
Wrecker Expense	1,000	440	1,000
Training	10,000	7,302	10,000
Auto Mileage	200	-	200

**PUBLIC WORKS DEPARTMENT**  
*FY 2020 Budget*

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Seminars	2,500	2,261	2,500
Publications	200	-	200
Association Dues	500	70	500
Job Health	700	1,169	700
Special Projects	150,000	78,616	170,000
Special Projects - Roads	20,000	3,013	20,000
Public Works Donation Uses	550	480	-
<b>TOTAL - OPEARATING EXPENDITURES</b>	<b>744,350</b>	<b>529,961</b>	<b>756,050</b>
<b>CAPITAL EXPENDITURES</b>			
Capital Outlay - <i>SIDEWALKS</i>	-	-	200,000
<b>TOTAL - CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>TOTAL - PUBLIC WORKS DEPARTMENT - 030</b>	<b>\$ 3,265,936</b>	<b>\$ 2,929,171</b>	<b>\$ 3,596,950</b>

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

TITLE / POSITION	FY 2018 BUDGETED PERSONNEL	FY 2019 BUDGETED PERSONNEL	FY 2020 BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Director	1	1	1
Assistant Director	1	1	1
Accounting/Accounts Payable	1	1	1
Administrative Assistant to Department Head	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>DOT DIVISION - FULL-TIME POSITIONS</b>			
DOT Supervisor	1	1	1
DOT Tech II	2	2	2
DOT Tech I	1	1	2
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>5</b>
<b>CONSTRUCTION DIVISION - FULL-TIME POSITIONS</b>			
Crew Chief	1	1	1
Heavy Equipment Operator IV	1	1	1
Heavy Equipment Operator III	3	3	3
Field Operator II	10	10	10
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>ROW DIVISION - FULL-TIME POSITIONS</b>			
Field Crew Chief	1	1	1
Heavy Equipment Operator IV	2	2	2
Field Operator III	1	1	1
Field Operator II	2	2	2
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>

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

TITLE / POSITION	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>FLEET MAINTENANCE DIVISION - FULL-TIME POSITIONS</b>			
Fleet Manager	1	1	1
Mechanic Service Technican	1	1	1
Mechanic II	0	0	0
Mechanic III	3	3	3
Complex Maintenance Worker	1	1	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>MAINTENANCE DIVISION - FULL-TIME POSITIONS</b>			
Superintendent	1	1	1
Field Crew Chief	1	1	1
Heavy Equipment Operator IV	1	1	1
Heavy Equipment Operator III	5	5	5
Field Operator II	17	17	17
<b>TOTAL</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>			
	<b>60</b>	<b>60</b>	<b>61</b>

**CITY CLERK DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 266,613	\$ 261,020	\$ 264,091
Overtime	4,000	817	4,000
Payroll Taxes	20,702	19,852	20,509
<b>TOTAL - PERSONNEL SERVICES</b>	<b>291,315</b>	<b>281,689</b>	<b>288,600</b>
<b>OPERATING EXPENDITURES</b>			
Election Expenditures	55,000	23,111	55,000
Advertising/Publishing	40,000	31,755	40,000
Printing	300	267	150
Postage	25,000	18,231	20,000
Telephone	900	620	900
Miscellaneous	4,000	1,259	5,370
Rental Contracts	31,796	26,618	31,796
Office Supplies	3,000	1,821	2,500
Office Furniture	1,500	1,515	2,600
Office Equipment	4,550	4,297	2,750
Training	6,000	3,478	4,000
Auto Mileage	50	-	50
Publications	4,000	413	4,900
Association Dues	750	525	770
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>176,846</b>	<b>113,910</b>	<b>170,786</b>
<b>TOTAL - CITY CLERK DEPARTMENT - 040</b>	<b>\$ 468,161</b>	<b>\$ 395,599</b>	<b>\$ 459,386</b>

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

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
City Clerk-Treasurer	1	1	1
Deputy City Clerk Treasurer	1	1	1
Administrative Assistant to the Department Head	1	1	1
Municipal Records Coordinator	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>ADMINISTRATIVE DIVISION CONTINUED - PART-TIME POSITIONS</b>			
Receptionist	3	3	3
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL FULL-TIME POSITION COUNT</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL PART-TIME POSITION COUNT</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>7</b>	<b>7</b>	<b>7</b>

**PARKS & RECREATION DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 1,130,000	\$ 1,116,228	\$ 1,248,649
Seasonal Employees	285,000	238,386	250,000
Overtime	6,500	812	2,500
Payroll Taxes	112,952	102,066	114,838
<b>TOTAL - PERSONNEL SERVICES</b>	<b>1,534,452</b>	<b>1,457,492</b>	<b>1,615,987</b>
<b>OPERATING EXPENDITURES</b>			
Consultant Services	25,000	26,702	25,000
Sub-Contract Work	245,500	250,784	225,000
Transportation Services	40,000	35,616	40,000
Tree Removal	21,000	10,225	40,000
Advertising/Publishing	1,500	751	1,000
Printing	200	160	200
Postage	200	-	200
Telephone	16,000	15,222	16,000
Utilities	240,000	244,014	220,000
Miscellaneous	1,000	285	750
Janitorial	19,000	17,139	21,000
Repairs - City Buildings	88,000	74,571	85,000
Repairs - Pool	38,000	37,776	65,000
Maintenance Contracts	30,000	17,789	25,000
Repairs - General	80,000	76,237	50,000
Grounds Maintenance	10,000	8,140	8,000
Rental Contracts	25,000	27,963	26,000
Office Supplies	8,000	4,692	8,000
Office Furniture	500	-	500

**PARKS & RECREATION DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Small Equipment - Not Office	5,500	2,671	6,000
Small Tools	1,000	959	1,000
Specialty Supplies	60,000	43,648	70,000
Uniforms	15,000	8,310	11,000
Uniforms - Protective Equipment	2,000	1,976	2,000
Vehicle Maintenance	16,000	13,323	13,000
Heavy Equipment Repairs	9,500	7,700	10,000
Small Equipment Repairs	2,000	1,477	8,000
Training	8,000	5,987	8,000
Auto Mileage	100	-	100
Association Dues	1,500	1,111	2,000
Credit Card Bank Fees	10,000	8,486	10,000
Job Health	6,500	6,761	6,500
Special Projects	110,000	119,278	155,000
Swimming Pool Operations	37,000	34,269	30,000
Sports Program Equipment	5,000	97	100
Sports Program Equipment - Soccer	6,000	5,000	4,000
Sports Program Equipment - Baseball	11,000	10,998	11,000
Sports Program Equipment - Girl's Softball	3,500	3,349	1,500
Sports Program Equipment - Youth Volleyball	40,000	15,339	40,000
Sports Program Equipment - Dublin Operations	3,000	2,458	2,000
Sports Program Equipment - Pre-School	13,000	11,876	15,000
Sports Program Equipment - Football	1,000	914	3,000
Seasonal Programs	42,000	41,959	30,000
Outdoor Pool Concessions	3,000	619	3,000
Youth Basketball Expenditures	70,000	62,021	70,000
Adult - Pickleball	2,500	-	2,500

**PARKS & RECREATION DEPARTMENT**  
*FY 2020 Budget*

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Adult - Programs	10,000	4,937	10,000
Recreation Tournament Expenses	40,800	24,000	16,800
Donation Uses - Recreation	10,541	11,305	5,000
Madison 10K - 5K Run	11,800	6,345	8,000
Neighborhood Park Account	30,000	9,702	40,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>1,476,141</b>	<b>1,314,941</b>	<b>1,451,150</b>
<b>CAPITAL EXPENDITURES</b>			
Capital Outlay - <i>Replace poles at Palmer</i>	283,500	54,141	180,000
<b>TOTAL - CAPITAL OUTLAY</b>	<b>283,500</b>	<b>54,141</b>	<b>180,000</b>
<b>TOTAL - RECREATION DEPARTMENT - 050</b>	<b>\$ 3,294,093</b>	<b>\$ 2,826,574</b>	<b>\$ 3,247,137</b>

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

<b>POSITION / TITLE</b>	<b>FY 2018 BUDGETED PERSONNEL</b>	<b>FY 2019 BUDGETED PERSONNEL</b>	<b>FY 2020 BUDGETED PERSONNEL</b>
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Director, Recreation	1	1	1
Administrative Assistant to the Department Head	1	1	1
Recreation Administrative Supervisor	1	1	1
Event and Volunteer Coordinator	1	1	0
Receptionist - (Day Time)	1	1	1
Receptionist - (Night Time)	1	1	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>5</b>
<b>TRANSPORTATION SERVICES DIVISION - FULL-TIME POSITION</b>			
Van Driver	3	3	3
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PROGRAM DIVISION - FULL-TIME POSITIONS</b>			
Recreation Program Director	0	0	0
Recreation Program Assistant	3	3	3
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>AQUATICS DIVISION - FULLTIME POSITIONS</b>			
Aquatics Director	1	1	1
Assistant Aquatics Director	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>MAINTENANCE DIVISION - FULL-TIME POSITIONS</b>			
Assistant Recreation Director	1	1	1
Building and Grounds Supervisor	1	1	1
Recreation Maintenance Supervisor	3	3	3
Recreation Maintenance III	0	0	0

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

<b>POSITION / TITLE</b>	<b>FY 2018 BUDGETED PERSONNEL</b>	<b>FY 2019 BUDGETED PERSONNEL</b>	<b>FY 2020 BUDGETED PERSONNEL</b>
Recreation Maintenance II	1	1	1
Recreation Maintenance I	1	1	1
Complex Maintenance Worker I	2	2	2
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>DIVISION PERSONNEL - PART-TIME POSITIONS</b>			
(PT) Lifeguard	20	20	20
(PT) Program Assistant	0	0	0
(PT) Night Manager	2	2	2
(PT) Recreation Aide	4	4	4
(PT) Van Driver	0	0	0
<b>TOTAL</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>SEASONAL PERSONNEL</b>			
(Temp.) Lifeguard - <b>(Seasonal)</b>	30	30	30
(Temp.) Recreation Aide - <b>(Seasonal)</b>	18	30	30
<b>TOTAL</b>	<b>48</b>	<b>60</b>	<b>60</b>
FULL-TIME PERSONNEL COUNT	23	23	22
PART-TIME PERSONNEL COUNT	26	26	26
SEASONAL PERSONNEL COUNT	48	60	60
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>97</b>	<b>109</b>	<b>108</b>

**FIRE & RESCUE DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 4,050,000	\$ 4,075,577	\$ 4,227,444
Paramedic Incentive	179,400	162,150	179,400
Overtime	510,434	450,833	536,507
Payroll Taxes	362,597	349,209	378,166
<b>TOTAL - PERSONNEL SERVICES</b>	<b>5,102,431</b>	<b>5,037,769</b>	<b>5,321,517</b>
<b>OPERATING EXPENDITURES</b>			
Sub-Contract Work	18,000	16,500	18,000
Advertising/Publishing	250	100	250
Printing	350	245	500
Telephone	21,044	20,363	21,044
Utilities	60,000	58,531	60,000
Miscellaneous	200	186	-
Janitorial	8,500	8,445	9,000
Repairs - City Buildings	82,000	32,687	50,000
Maintenance Contracts	70,000	62,070	70,000
Repairs - General	15,000	7,397	12,000
Grounds Maintenance	4,000	2,688	4,000
Rental Contracts	7,000	3,190	6,000
Office Supplies	9,800	7,026	9,000
Office Furniture	2,500	751	2,500
Small Equipment - Not Office	22,000	2,978	15,000
Small Tools	3,500	4,201	4,000
Small Tools - Suppression	20,000	3,412	10,000
Small Tools - EMS	7,500	4,988	7,500
Specialty Supplies - Industrial	9,000	4,152	7,000
Specialty Supplies - Industrial - Suppression	8,500	8,759	8,000
Specialty Supplies - Industrial - EMS	23,950	19,410	15,000

**FIRE & RESCUE DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Specialty Supplies - Fitness	3,000	-	-
Office Equipment	9,000	5,539	7,000
Blasting	-	4,230	-
Firemen	2,500	1,083	2,500
Supplies - Public Education Materials	-	-	-
Supplies - Investigative Materials	3,000	1,853	3,000
Uniforms	68,000	60,475	70,000
Uniforms - Protective Equipment	70,000	44,717	45,000
Vehicle Maintenance - Fire	22,500	21,997	20,000
Heavy Equipment Repairs - Fire	75,000	64,417	75,000
Small Equipment Repairs	1,500	-	1,500
Training	126,025	97,191	125,000
Training - Virtual Reality	-	-	-
City Emergency Manager / Safety Officer	19,970	17,221	22,225
Community Risk Reduction (old 2413-00 & 2701-06)	33,500	24,495	35,500
Publications	1,200	-	1,200
Association Dues	3,048	1,466	4,000
Job Health	3,452	3,273	35,000
Grant Expenditures	25,000	-	25,000
Donation Uses - Fire - <i>tied to Fire Donation Bank Account</i>	106,750	100,495	22,162
Donation Uses - Virtual Reality - <i>tied to Virtual Reality Donation Bank Account</i>	7,449	(514)	6,995
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>973,988</b>	<b>716,017</b>	<b>829,876</b>
<b>TOTAL - FIRE DEPARTMENT - 060</b>	<b>\$ 6,076,419</b>	<b>\$ 5,753,786</b>	<b>\$ 6,151,393</b>

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

POSITION/TITLE	FY 2018 BUDGETED PERSONNEL	FY 2019 BUDGETED PERSONNEL	FY 2020 BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Fire Chief	1	1	1
Deputy Chief, Support / Administration	1	1	1
Logistics Officer	1	1	1
Captain, Day (Training Officer)	1	1	1
Administrative Assistant to the Department Head	1	1	1
Emergency and Safety Operations Manager	1	1	1
Receptionist/Secretary	1	1	1
Captain, Day (EMS Division Leader)	0	0	0
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>OPERATIONS DIVISION - FULL-TIME POSITIONS</b>			
Battalion Chief, Shift	3	3	3
Captain, Shift	12	12	12
Firefighter	27	30	30
Driver	21	21	21
<b>TOTAL</b>	<b>63</b>	<b>66</b>	<b>66</b>
<b>FIRE MARSHAL OFFICE - FULL-TIME POSITIONS</b>			
Deputy Chief, Fire Marshal	1	1	1
Captain, Day	3	3	3
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>			
	<b>74</b>	<b>77</b>	<b>77</b>

**PLANNING / ECONOMIC DEVELOPMENT**  
*FY 2020 Budget*

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 524,614	\$ 348,631	\$ 524,614
Payroll Taxes	40,133	26,120	40,133
<b>TOTAL - PERSONNEL SERVICES</b>	<b>564,747</b>	<b>374,751</b>	<b>564,747</b>
<b>OPERATING EXPENDITURES</b>			
Consultant Services	150,000	67,844	125,000
Board Expense	6,000	3,385	5,000
Advertising/Publishing	5,000	413	5,500
Telephone	4,400	1,273	3,000
Rental Contracts	7,500	4,950	7,500
Office Supplies	1,300	968	1,300
Office Furniture	3,000	-	3,000
Office Equipment	1,000	-	1,000
Training	8,000	2,885	8,000
Auto Mileage	2,500	91	2,000
Publications	100	11	100
Association Dues	3,500	2,556	3,500
Progress/Development	28,000	10,914	35,000
Special Projects	11,000	-	76,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>231,300</b>	<b>95,290</b>	<b>275,900</b>
<b>TOTAL - PLANNING / ECONOMIC DEVELOPMENT DEPARTMENT - 070</b>	<b>\$ 796,047</b>	<b>\$ 470,041</b>	<b>\$ 840,647</b>

**PLANNING DEPARTMENT (070)  
POSITION / TITLE / PERSONNEL COUNT**

<b>POSITION / TITLE</b>	<b><i>FY 2018</i> BUDGETED PERSONNEL</b>	<b><i>FY 2019</i> BUDGETED PERSONNEL</b>	<b><i>FY 2020</i> BUDGETED PERSONNEL</b>
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Director, Planning	1	1	1
Administrative Assistant to the Department Head	1	1	1
Senior Planner	2	2	2
Economic Development Project Manager	1	1	1
Associate Planner	1	1	1
Assisstant Planner	1	1	1
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>			
	<b>7</b>	<b>7</b>	<b>7</b>

**MUNICIPAL COURT DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 464,010	\$ 420,448	\$ 466,500
Salaries - Bailiff	8,750	5,559	9,250
Overtime - Bailiff	27,715	27,350	33,000
Payroll Taxes	38,248	34,105	38,919
<b>TOTAL - PERSONNEL SERVICES</b>	<b>538,723</b>	<b>487,462</b>	<b>547,669</b>
<b>OPERATING EXPENDITURES</b>			
Domestic Violence Trust Fund	500	-	500
Alabama Interlock Indigent Fund	6,000	3,479	6,500
DPS Interlock Fund	2,575	1,950	3,000
Impaired Driving Prevention & Enforcement Fund	8,925	375	7,500
State Judicial Admin Fund	44,500	40,202	44,000
Presiding Circuit Judge Judicial Admin Fund	11,000	9,206	12,000
Circuit Clerk's Judicial Admin Fund	11,000	9,198	12,000
Fair Trial Fund	55,965	45,094	55,000
Crime Victims Compensation	13,600	13,187	14,500
Alabama Peace Officers	21,860	20,378	23,000
State Court Costs - All	247,830	233,379	263,000
Citizenship Trust Fund	4,500	3,665	5,000
Fair Trial Tax (To State)	20,980	11,412	16,500
Madison County - District Attorney's Fund	76,000	57,083	77,000
Limestone County - District Attorney's Fund	500	91	4,000
Interpreting Services	1,500	1,081	2,000
Sub-Contract Work	19,300	8,201	15,000
Printing	1,900	1,876	1,400
Telephone	1,700	1,551	1,800
Miscellaneous	1,000	612	1,000
Repairs - City Buildings	7,500	7,207	7,500
Maintenance Contracts	6,495	6,144	7,800

**MUNICIPAL COURT DEPARTMENT**  
*FY 2020 Budget*

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Rental Contracts	2,000	1,422	2,000
Office Supplies	4,000	3,284	4,500
Office Furniture	1,200	379	1,500
Office Equipment	2,000	1,200	2,000
Training - <i>transfer From Court Fund (Fund # 74) - see transfers in. Included in Transfers in</i>	9,000	7,432	8,500
Auto Mileage	250	248	500
Publications	800	328	800
Association Dues	100	-	100
Jail Expense - <i>\$160,000 transferred in from Court Fund (Fund # 74) - to assist General Fund with jail expenses</i>	332,000	298,041	354,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>916,480</b>	<b>787,705</b>	<b>953,900</b>
<b>TOTAL - COURT DEPARTMENT - 080</b>	<b>\$ 1,455,203</b>	<b>\$ 1,275,167</b>	<b>\$ 1,501,569</b>

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

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Municipal Court Clerk	1	1	1
Deputy Court Clerk	1	1	1
Senior Court Magistrate (Certified)	2	2	2
Administrative Court Magistrate (Certified)	2	2	2
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>ADMINISTRATIVE DIVISION CONTINUED - PART-TIME POSITION</b>			
Judge	1	1	1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>
FULL-TIME PERSONNEL COUNT	<b>6</b>	<b>6</b>	<b>6</b>
PART-TIME PERSONNEL COUNT	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>7</b>	<b>7</b>	<b>7</b>

**CITY COUNCIL**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 125,000	\$ 115,581	\$ 120,000
Payroll Taxes	9,563	8,658	9,180
<b>TOTAL - PERSONNEL SERVICES</b>	<b>134,563</b>	<b>124,239</b>	<b>129,180</b>
<b>OPERATING EXPENDITURES</b>			
Advertising/Publishing	500	-	250
Telephone	4,500	2,695	4,000
Miscellaneous	1,500	1,308	1,250
Office Supplies	500	167	250
Auto Mileage	500	-	250
Seminars	3,500	4,950	3,500
Association Dues	1,000	563	750
Expense Allowance	1,500	-	1,000
Special Projects	150,000	139,794	150,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>163,500</b>	<b>149,477</b>	<b>161,250</b>
<b>TOTAL - CITY COUNCIL - 090</b>	<b>\$ 298,063</b>	<b>\$ 273,716</b>	<b>\$ 290,430</b>

**CITY COUNCIL DEPARTMENT (090)  
POSITION / TITLE / PERSONNEL COUNT**

POSITION/TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - PART-TIME POSITIONS</b>			
Council Member (President)	1	1	1
Council Member	6	6	6
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>
Full-time Personnel Count	0	<b>0</b>	<b>0</b>
Part-time Personnel Count	<b>7</b>	<b>7</b>	<b>7</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>7</b>	<b>7</b>	<b>7</b>

**FINANCE DEPARTMENT**  
***FY 2020 Budget***

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 482,172	\$ 469,692	\$ 488,070
Payroll Taxes	36,886	35,525	37,337
<b>TOTAL - PERSONNEL SERVICES</b>	<b>519,058</b>	<b>505,217</b>	<b>525,407</b>
<b>OPERATING EXPENDITURES</b>			
Audit Fees	61,000	60,000	65,000
Printing	500	-	500
Telephone	1,800	1,643	1,800
Miscellaneous	70	59	50
Maintenance Contracts	1,000	895	1,000
Rental Contracts	5,750	4,368	5,300
Office Supplies	6,250	6,039	5,500
Office Furniture	500	470	500
Office Equipment	3,230	3,127	2,500
Training	3,500	3,419	3,500
Publications	2,200	2,115	2,000
Association Dues	5,300	4,566	5,500
Special Projects	11,500	11,018	9,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>102,600</b>	<b>97,719</b>	<b>102,150</b>
<b>TOTAL - FINANCE DEPARTMENT - 100</b>	<b>\$ 621,658</b>	<b>\$ 602,936</b>	<b>\$ 627,557</b>

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

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE/FINANCE DIVISION - FULL-TIME POSITIONS</b>			
Director, Finance	1	1	1
Deputy Finance Director / Internal Auditor	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>ACCOUNTING DIVISION - FULL-TIME POSITIONS</b>			
Accountant II / Payroll Specialist	0	0	1
Accountant II	2	2	1
Administrative Assistant to Finance Director	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PURCHASING DIVISION - FULL-TIME POSITIONS</b>			
Purchasing Officer	1	1	1
Procurement Specialist	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>			
	<b>7</b>	<b>7</b>	<b>7</b>

**HUMAN RESOURCES DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 372,789	\$ 365,356	\$ 384,995
Overtime	1,500	7,773	1,500
Employee Retirement	1,613,727	1,498,447	1,662,139
State Unemployment Insurance	36,000	-	36,000
Payroll Taxes	28,633	27,147	29,567
Vision Insurance	20,000	110	20,000
Life Insurance	24,720	14,318	22,000
Dental Insurance	4,000	180	4,000
Health Insurance	3,420,097	3,045,045	3,547,618
Cancer Insurance - Fire	-	-	20,000
<b>TOTAL - PERSONNEL SERVICES</b>	<b>5,521,466</b>	<b>4,958,376</b>	<b>5,727,819</b>
<b>OPERATING EXPENDITURES</b>			
Employee Assistance Program	5,000	3,488	6,000
Employee Tuition Assistance Program	38,000	26,276	38,000
Employee Recruitment	20,000	9,947	25,000
Sub-Contract Work	17,500	12,994	15,000
Printing	120	52	120
Postage	50	3	50
Telephone	900	552	900
Miscellaneous	1,000	(780)	1,000
Rental Contracts	13,425	12,331	24,470
Office Supplies	3,000	2,112	3,000
Office Furniture	800	678	600
Training	12,500	3,516	15,000
Auto Mileage	300	53	300
Publications	600	491	600
Association Dues	2,000	1,216	2,000
Job Health	4,970	-	4,970
Safety Equipment	13,000	7,639	6,975

**HUMAN RESOURCES DEPARTMENT**  
*FY 2020 Budget*

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Special Projects	21,000	15,728	16,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>154,165</b>	<b>96,296</b>	<b>160,485</b>
<b>TOTAL - HUMAN RESOURCES DEPARTMENT - 120</b>	<b>\$ 5,675,631</b>	<b>\$ 5,054,672</b>	<b>\$ 5,888,304</b>

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

<b>POSITION / TITLE</b>	<b><i>FY 2018</i> BUDGETED PERSONNEL</b>	<b><i>FY 2019</i> BUDGETED PERSONNEL</b>	<b><i>FY 2020</i> BUDGETED PERSONNEL</b>
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Director, Human Resources	1	1	1
Human Resources Coordinator	3	3	3
Administrative Assistant to the Department Head	1	1	1
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>5</b>	<b>5</b>	<b>5</b>

**MAYOR'S OFFICE**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 294,720	\$ 282,707	\$ 297,650
Payroll Taxes	22,546	21,007	22,770
<b>TOTAL - PERSONNEL SERVICES</b>	<b>317,266</b>	<b>303,714</b>	<b>320,420</b>
<b>OPERATING EXPENDITURES</b>			
Advertising/Publishing	500	-	500
Printing	500	-	500
Telephone	1,500	1,303	1,500
Miscellaneous	500	454	500
Rental Contracts	3,000	2,245	3,000
Office Supplies	1,500	1,137	1,500
Office Furniture	1,200	1,109	500
Office Equipment	2,800	2,425	2,000
Training	1,500	-	1,500
Seminars	3,500	1,815	3,500
Publications	500	281	500
Association Dues	1,500	864	1,500
Expense Allowance	25,000	23,224	25,000
Progress/Development	5,000	-	5,000
Special Projects	24,800	21,825	124,800
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>73,300</b>	<b>56,682</b>	<b>171,800</b>
<b>TOTAL - MAYOR'S OFFICE - 130</b>	<b>\$ 390,566</b>	<b>\$ 360,396</b>	<b>\$ 492,220</b>

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

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Mayor	1	1	1
Executive Aide	1	1	1
Communications Specialist	0	1	1
Administrative Assistant to the Mayor	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>3</b>	<b>4</b>	<b>4</b>

**REVENUE DEPARTMENT**  
***FY 2020 Budget***

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 213,911	\$ 213,779	\$ 220,331
Payroll Taxes	16,364	16,003	16,855
<b>TOTAL - PERSONNEL SERVICES</b>	<b>230,275</b>	<b>229,782</b>	<b>237,186</b>
<b>OPERATING EXPENDITURES</b>			
Consultant Services	30,000	27,625	27,000
Printing	11,500	11,466	12,000
Miscellaneous	500	430	500
Maintenance Contracts	2,970	2,970	3,120
Rental Contracts	3,000	1,869	3,000
Office Supplies	4,500	4,227	4,500
Training	5,000	4,533	7,000
Auto Mileage	600	344	600
Association Dues	400	328	400
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>58,470</b>	<b>53,792</b>	<b>58,120</b>
<b>TOTAL - REVENUE DEPARTMENT - 140</b>	<b>\$ 288,745</b>	<b>\$ 283,574</b>	<b>\$ 295,306</b>

**REVENUE DEPARTMENT (140)**  
**POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Revenue Director	1	1	1
Deputy Revenue Officer	1	1	1
Permit Supervisor	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>3</b>	<b>3</b>	<b>3</b>

**ENGINEERING DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 631,400	\$ 566,000	\$ 647,529
Payroll Taxes	48,302	42,561	49,536
<b>TOTAL - PERSONNEL SERVICES</b>	<b>679,702</b>	<b>608,561</b>	<b>697,065</b>
<b>OPERATING EXPENDITURES</b>			
Consultant Services	15,000	13,920	45,000
Sub-Contract Work	15,000	11,925	15,000
Advertising/Publishing	1,000	-	500
Printing	2,000	1,921	4,720
Telephone	6,240	3,801	7,140
Miscellaneous	1,000	519	1,805
Maintenance Contracts	20,450	16,880	21,200
Repairs - Collector Roads	500,000	502,767	799,500
Repairs - Collector Roads - ADA Sidewalks	175,000	148,667	201,257
Rental Contracts	3,000	2,373	2,785
Office Supplies	3,000	1,958	2,200
Office Furniture	15,000	8,851	1,000
Small Tools	3,950	3,716	3,500
Office Equipment	7,550	7,236	1,000
Uniforms	400	382	400
Training	4,000	1,181	8,550
Seminars	4,000	962	1,500
Publications	-	-	500
Association Dues	300	195	600
Special Projects	38,500	14,400	43,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>815,390</b>	<b>741,654</b>	<b>1,161,157</b>
<b>CAPITAL OUTLAY</b>			
Capital Outlay	659,000	330,288	198,087
Capital Outlay - Greenway Expenditures	150,000	26,296	173,704

**ENGINEERING DEPARTMENT**  
***FY 2020 Budget***

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Capital Outlay - Tap Grant - Phase # 1	280,207	28,229	340,000
<b>TOTAL - CAPITAL OUTLAY</b>	<b>1,089,207</b>	<b>384,813</b>	<b>711,791</b>
<b>TOTAL - ENGINEERING DEPARTMENT - 150</b>	<b>\$ 2,584,299</b>	<b>\$ 1,735,028</b>	<b>\$ 2,570,013</b>

**CAPITAL OUTLAY  
ENGINEERING DEPARTMENT  
FY 2020 Budget  
Account Number: 10-150-000-2951-00**

<b>Approved Capital Outlay - Beginning of Fiscal Year 2020</b>			<b>Account Number</b>
Travel Safety System for County Line Road	\$	100,000	<b>10-150-000-2951-00</b>
Signal - County Line and Lena Cain	\$	19,900	<b>10-150-000-2951-00</b>
Closeout four (4) traffic signals	\$	78,187	<b>10-150-000-2951-00</b>
Oakland Springs Greenway	\$	173,704	<b>10-150-000-2951-50</b>
Bradford Farms - TAP Grant	\$	340,000	<b>10-150-000-2951-90</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$</b>	<b>711,791</b>	

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

<b>POSITION / TITLE</b>	<b>FY 2018 BUDGETED PERSONNEL</b>	<b>FY 2019 BUDGETED PERSONNEL</b>	<b>FY 2020 BUDGETED PERSONNEL</b>
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Engineering Director	1	1	1
Deputy Engineering Director	0	1	1
Administrative Assistant to the Department Head	1	1	1
Civil Engineer I	1	1	0
Civil Engineer II	1	1	2
GIS Coordinator	1	1	1
Engineering Inspector	1	1	1
ADEM Compliance Administrator	1	1	1
Office Clerk	1	1	1
Hydraulic/Environmental Engineer	1	1	1
<b>TOTAL</b>	<b>9</b>	<b>10</b>	<b>10</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>9</b>	<b>10</b>	<b>10</b>

**SENIOR CENTER**  
**(Division of Parks & Recreation Department)**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 185,726	\$ 135,231	\$ 184,504
Overtime	1,000	144	1,000
Payroll Taxes	14,973	10,317	14,191
<b>TOTAL - PERSONNEL SERVICES</b>	<b>201,699</b>	<b>145,692</b>	<b>199,695</b>
<b>OPERATING EXPENDITURES</b>			
Sub-Contract Work	64,000	61,753	40,000
Postage	25	-	150
Telephone	5,000	3,218	5,000
Utilities	21,000	19,709	19,000
Miscellaneous	500	114	500
Janitorial	7,625	7,416	6,500
Repairs - City Buildings	5,000	2,449	5,000
Maintenance Contracts	2,500	1,306	2,500
Repairs - General	2,400	1,597	1,500
Grounds Maintenance	1,100	80	500
Rental Contracts	4,500	4,087	4,500
Office Supplies	2,500	1,329	2,500
Uniforms	500	350	500
Vehicle Maintenance - Senior Center	6,500	1,549	2,000
Training	100	64	100
Publications	150	-	150
Job Health	250	60	110
Special Account	7,500	5,883	8,000
Donation Uses - Senior Center - paid from Fund # 10	9,900	3,679	6,300
Nutrition Site	500	479	700
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>141,550</b>	<b>115,122</b>	<b>105,510</b>
<b>TOTAL - SENIOR CENTER - 160</b>	<b>\$ 343,249</b>	<b>\$ 260,814</b>	<b>\$ 305,205</b>

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

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Senior Center Director	1	1	1
Administrative Secretary	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PROGRAM AND ACTIVITY DIVISION - FULL-TIME POSITION</b>			
Senior Activities Coordinator	2	1	1
<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>MAINTENANCE DIVISION - FULL-TIME POSITION</b>			
Senior Maintenance Worker I	1	1	1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CRAFTS AND SERVICES DIVISION - PART-TIME</b>			
Arts & Crafts Worker	1	1	1
Food Service Worker	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>
FULL-TIME PERSONNEL COUNT	<b>5</b>	<b>4</b>	<b>4</b>
PART-TIME PERSONNEL COUNT	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>7</b>	<b>6</b>	<b>6</b>

**INFORMATION TECHNOLOGY DEPARTMENT**  
***FY 2020 Budget***

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 290,680	\$ 279,918	\$ 300,000
Payroll Taxes	22,237	20,939	22,950
<b>TOTAL PERSONNEL SERVICES</b>	<b>312,917</b>	<b>300,857</b>	<b>322,950</b>
<b>OPERATING EXPENDITURES/EXPENSES</b>			
Municipal Financial System	52,810	52,801	60,000
Internet Services	124,838	103,259	126,500
Sub-Contract Work	5,000	1,350	4,000
Telephone	3,600	2,442	3,600
Miscellaneous	400	10	400
Maintenance Contracts	105,073	84,597	100,000
Office Supplies	100	71	100
Office Equipment	61,000	33,709	61,000
Training	9,000	-	6,000
Auto Mileage	100	-	100
Association Dues	150	-	500
<b>TOTAL - OPERATING EXPENDITURES/EXPENSES</b>	<b>362,071</b>	<b>278,239</b>	<b>362,200</b>
<b>TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180</b>	<b>\$ 674,988</b>	<b>\$ 579,096</b>	<b>\$ 685,150</b>

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

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Director, Information Technology Department	1	1	1
Systems Analyst III	1	1	1
IT Support Technician	1	1	1
Network Administrator	1	0	0
Technical Coordinator	0	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>4</b>	<b>4</b>	<b>4</b>

**LEGAL DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 252,139	\$ 238,049	\$ 265,686
Payroll Taxes	19,289	18,017	20,325
<b>TOTAL - PERSONNEL SERVICES</b>	<b>271,428</b>	<b>256,066</b>	<b>286,011</b>
<b>OPERATING EXPENDITURES</b>			
Consultant Services	75,000	53,639	70,000
Sub-Contract Work	1,000	-	1,000
Advertising/Publishing	1,000	133	1,000
Printing	500	-	500
Telephone	1,800	1,353	1,800
Miscellaneous	1,000	697	1,000
Maintenance Contracts	8,000	7,682	8,500
Rental Contracts	5,600	4,914	5,600
Office Supplies	3,000	2,109	3,000
Office Furniture	500	-	500
Office Equipment	2,500	477	2,500
Training	7,000	3,772	7,000
Auto Mileage	1,100	201	1,100
Publications	10,500	9,760	11,500
Association Dues	1,750	1,960	1,750
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>120,250</b>	<b>86,697</b>	<b>116,750</b>
<b>TOTAL - LEGAL DEPARTMENT - 190</b>	<b>\$ 391,678</b>	<b>\$ 342,763</b>	<b>\$ 402,761</b>

**LEGAL (190)**  
**POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
City Attorney	1	1	1
Administrative Assistant to City Attorney	1	1	1
Junior Attorney - Prosecution Services	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>ADMINISTRATIVE DIVISION - PART-TIME POSITION</b>			
Paralegal - Prosecution Services	1	1	1
FULL-TIME PERSONNEL COUNT	<b>3</b>	<b>3</b>	<b>3</b>
PART-TIME PERSONNEL COUNT	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>4</b>	<b>4</b>	<b>4</b>

**BUILDING DEPARTMENT**  
**FY 2020 Budget**

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 789,692	\$ 685,303	\$ 813,383
Overtime	2,500	2,352	3,500
Payroll Taxes	60,603	51,556	62,492
<b>TOTAL - PERSONNEL SERVICES</b>	<b>852,795</b>	<b>739,211</b>	<b>879,375</b>
<b>OPERATING EXPENDITURES</b>			
Consultant Services	45,000	2,494	30,000
Sub-Contract Work	12,000	4,733	12,000
Advertising/Publishing	2,000	1,932	2,000
Printing	1,000	931	1,000
Telephone	13,750	11,029	13,750
Miscellaneous	1,000	263	1,000
Janitorial	21,500	21,423	21,500
Repairs - City Buildings	82,750	72,151	92,750
Maintenance Contracts	51,000	30,829	51,000
Rental Contracts	14,000	12,022	14,000
Office Supplies	3,500	2,265	3,500
Office Furniture	500	344	500
Small Equipment - Not Office	1,000	969	1,000
Small Tools	1,000	591	1,000
Office Equipment	1,500	802	1,500
Uniforms	5,000	3,653	5,000
Training	8,800	8,755	8,500
Seminars	200	-	500
Publications	800	-	800
Association Dues	750	280	750
Job Health	500	376	500

**BUILDING DEPARTMENT**  
*FY 2020 Budget*

Description	2019 Amended Budget	Unaudited Actuals as of 9/30/2019	FY 2020 Budget Council Adopted
Special Projects	5,000	5,000	5,000
Special Projects - <i>ADA Compliance</i>	100,000	21,013	50,000
<b>TOTAL - OPERATING EXPENDITURES</b>	<b>372,550</b>	<b>201,855</b>	<b>317,550</b>
<b>TOTAL - BUILDING DEPARTMENT - 200</b>	<b>\$ 1,225,345</b>	<b>\$ 941,066</b>	<b>\$ 1,196,925</b>

**BUILDING DEPARTMENT (200)**  
**POSITION / TITLE / PERSONNEL COUNT**

POSITION / TITLE	<i>FY 2018</i> BUDGETED PERSONNEL	<i>FY 2019</i> BUDGETED PERSONNEL	<i>FY 2020</i> BUDGETED PERSONNEL
<b>ADMINISTRATIVE DIVISION - FULL-TIME POSITIONS</b>			
Director, Building Department	1	1	1
Deputy Building Official	1	1	1
Administrative Assistant to Director	1	1	1
Building Inspector	4	4	4
Permit Specialist Supervisor	2	1	1
Permit Specialist	0	2	2
Code Enforcement Officer	2	2	2
Building Maintenance Coordinator	1	1	1
HVAC Technician	1	1	1
Complex Maintenance II	3	3	3
Complex Maintenance I	0	0	0
Code Enforcement Secretary / Receptionist	1	1	1
<b>TOTAL</b>	<b>17</b>	<b>18</b>	<b>18</b>
<b>TOTAL PERSONNEL COUNT FOR BUDGET</b>	<b>17</b>	<b>18</b>	<b>18</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
  - 6-cent Gasoline Tax – (passed in 2019) – State remitted
  - 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 2020 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	FORBEARANCE Street Repair & Maintenance Fund # 29	Library Fund # 70
<b>REVENUES</b>							
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -
Motor Fuel (Gas Taxes)	-	-	-	1,747,082	-	-	-
Property Taxes - 1/2 mil (for library)	-	-	-	-	-	-	366,070
Property Taxes - 5 1/2 mil (for debt)	-	-	-	-	-	-	-
Sales Taxes - 1/2 cent - General Obligation Debt	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Passed 2013	-	872,500	872,500	-	-	-	-
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	316,000	-	-	-	-	-	-
Investment Earnings	1,100	1,360	10,760	4,600	-	175	1,505
Contributions and Donations	-	-	-	-	-	-	-
Other	-	-	-	-	-	50,000	-
<b>TOTAL REVENUES</b>	<b>317,100</b>	<b>873,860</b>	<b>883,260</b>	<b>1,751,682</b>	<b>80,000</b>	<b>50,175</b>	<b>367,575</b>
<b>OTHER FINANCING SOURCES</b>							
Transfers In - amount above property taxes needed for library	-	-	-	-	-	-	525,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>317,100</b>	<b>873,860</b>	<b>883,260</b>	<b>1,751,682</b>	<b>80,000</b>	<b>50,175</b>	<b>892,575</b>
<b>EXPENDITURES</b>							
General Administration	-	-	-	-	52,000	-	982,500
Police Department	-	-	-	-	-	-	-
Public Works Department	-	-	-	1,787,625	-	94,000	-
Fire Department	-	-	-	-	-	-	-
Engineering Department	316,036	-	833,880	-	-	-	-
Senior Center	-	-	-	-	-	-	-
Capital Outlay	-	791,571	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>316,036</b>	<b>791,571</b>	<b>833,880</b>	<b>1,787,625</b>	<b>52,000</b>	<b>94,000</b>	<b>982,500</b>
<b>OTHER FINANCING USES</b>							
Transfers Out - To General Fund - Fund # 10	-	-	-	-	28,000	-	-
Transfer Out - to Fund # 39 - for Wall Triana Multi-Use Path	-	-	-	-	-	-	-
Transfers Out - To Debt Service Fund - Fund # 48 - General Bond Obligations	-	-	-	-	-	-	-
Transfers Out - To Debt Service Fund - Fund # 48 - 2011 Taxable Obligation - Shoppes of Madison	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>316,036</b>	<b>791,571</b>	<b>833,880</b>	<b>1,787,625</b>	<b>80,000</b>	<b>94,000</b>	<b>982,500</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,064</b>	<b>82,289</b>	<b>49,380</b>	<b>(35,943)</b>	<b>-</b>	<b>(43,825)</b>	<b>(89,925)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>184,456</b>	<b>306,758</b>	<b>1,100,000</b>	<b>1,357,482</b>	<b>474</b>	<b>43,914</b>	<b>200,000</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 185,520</b>	<b>\$ 389,047</b>	<b>\$ 1,149,380</b>	<b>\$ 1,321,539</b>	<b>\$ 474</b>	<b>\$ 89</b>	<b>\$ 110,075</b>

SPECIAL REVENUE FUNDS  
FY 2020 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 2020 <i>Initial</i> BUDGET
<b>REVENUES</b>								
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Motor Fuel (Gas Taxes)	-	-	-	-	-	-	-	1,747,082
Property Taxes - 1/2 mil (for library)	-	-	-	-	-	-	-	366,070
Property Taxes - 5 1/2 mil (for debt)	4,026,785	-	-	-	-	-	-	4,026,785
Sales Taxes - 1/2 cent - General Obligation Debt	3,490,000	-	-	-	-	-	-	3,490,000
Sales Taxes - 1/2 Cent - Passed 2013	1,745,000	-	-	-	-	-	-	3,490,000
Sales Taxes - 2 Cent - Shoppes of Madison	1,095,461	-	-	-	-	-	-	1,095,461
Sales Taxes - 1/2 Cent - Shoppes of Madison	273,865	-	-	-	-	-	-	273,865
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	136,932	-	-	-	-	-	-	136,932
Lodging Taxes	-	-	1,000,950	-	-	-	-	1,000,950
Fines	-	216,000	-	-	-	-	-	216,000
Storm Water Fees	-	-	-	-	-	-	-	316,000
Investment Earnings	35,000	1,200	2,100	2,135	-	45	-	59,980
Contributions and Donations	-	-	-	-	-	-	2,530	2,530
Other	-	-	-	365,000	150	1,500	-	416,650
<b>TOTAL REVENUES</b>	<b>10,803,043</b>	<b>217,200</b>	<b>1,003,050</b>	<b>367,135</b>	<b>150</b>	<b>1,545</b>	<b>2,530</b>	<b>16,718,305</b>
<b>OTHER FINANCING SOURCES</b>								
Transfers In - amount above property taxes needed for library	-	-	-	-	-	-	-	525,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>10,803,043</b>	<b>217,200</b>	<b>1,003,050</b>	<b>367,135</b>	<b>150</b>	<b>1,545</b>	<b>2,530</b>	<b>17,243,305</b>
<b>EXPENDITURES</b>								
General Administration	10,000	-	-	-	-	-	-	1,044,500
Police Department	-	-	-	-	4,000	16,000	-	20,000
Public Works Department	-	-	-	-	-	-	-	1,881,625
Fire Department	-	-	-	-	-	-	16,000	16,000
Engineering Department	-	-	-	-	-	-	-	1,149,916
Senior Center	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	791,571
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>16,000</b>	<b>16,000</b>	<b>4,903,612</b>
<b>OTHER FINANCING USES</b>								
Transfers Out - To General Fund - Fund # 10	2,000,000	175,000	-	-	-	-	-	2,203,000
Transfer Out - to Fund # 39 - for Wall Triana Multi-Use Path	-	-	-	310,000	-	-	-	310,000
Transfers Out - To Debt Service Fund - Fund # 48 - General Bond Obligations	6,146,820	-	1,305,220	-	-	-	-	7,452,040
Transfers Out - To Debt Service Fund - Fund # 48 - 2011 Taxable Obligation - Shoppes of Madison	908,873	-	-	-	-	-	-	908,873
<b>TOTAL OTHER FINANCING USES</b>	<b>9,055,693</b>	<b>175,000</b>	<b>1,305,220</b>	<b>310,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,873,913</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>9,065,693</b>	<b>175,000</b>	<b>1,305,220</b>	<b>310,000</b>	<b>4,000</b>	<b>16,000</b>	<b>16,000</b>	<b>15,777,525</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,737,350</b>	<b>42,200</b>	<b>(302,170)</b>	<b>57,135</b>	<b>(3,850)</b>	<b>(14,455)</b>	<b>(13,470)</b>	<b>1,465,780</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>5,252,031</b>	<b>411,787</b>	<b>1,131,622</b>	<b>4,619,268</b>	<b>4,220</b>	<b>16,000</b>	<b>14,000</b>	<b>14,642,012</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 6,989,381</b>	<b>\$ 453,987</b>	<b>\$ 829,452</b>	<b>\$ 4,676,403</b>	<b>\$ 370</b>	<b>\$ 1,545</b>	<b>\$ 530</b>	<b>\$ 16,107,792</b>

**STORM WATER USER FEE FUND**  
**FY 2020 Budget**

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

General Ledger Account	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Storm Water Fee	11-000-7700-00	\$ 290,655	\$ 295,249	\$ 305,000	\$ 316,000
<b>INVESTMENT EARNINGS</b>					
Interest Income	11-000-6030-00	289	317	985	1,100
<b>TOTAL REVENUES</b>		<b>290,944</b>	<b>295,566</b>	<b>305,985</b>	<b>317,100</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Storm Water Fee - Expenditures	11-150-000-2933-00	201,916	257,035	309,000	316,036
<b>TOTAL EXPENDITURES</b>		<b>201,916</b>	<b>257,035</b>	<b>309,000</b>	<b>316,036</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>89,028</b>	<b>38,531</b>	<b>(3,015)</b>	<b>1,064</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>59,912</b>	<b>148,940</b>	<b>187,471</b>	<b>184,456</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 148,940</b>	<b>\$ 187,471</b>	<b>\$ 184,456</b>	<b>\$ 185,520</b>

2020 Stormwater User Fee Budget Details  
Engineering Department  
FY 2020 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>Complete Betts Spring Tributary LOMR</i>		
<i>Complete Moore's Creek/Oakland Spring Branch LOMR</i>		
<i>Mill Creek LOMR</i>		
<i>Indian Creek Tributary #1 LOMR</i>		
Stream Maintenance (Herbicide Spraying)	\$25,000.00	
Trash Racks	\$15,000.00	
<i>Russell Branch Stream Crossing</i>		
<i>Moore's Creek Stream Crossing</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>
<i>Madison Co. Drinking Water Festival</i>	\$500.00	
<i>Madison Street Festival</i>	\$2,500.00	
<i>Madison Chamber Business Expo.</i>	\$2,500.00	
<i>Informational Signage</i>	\$1,500.00	
<b>Water Quality Improvements</b>		<b>\$81,540.00</b>
<i>Stone Crest HOA Detention Ponds</i>		
<i>Wild Hog Swamp</i>		
<i>Hardiman Road Flood Mitigation</i>		
<i>Cliff's Cove East Ponds Detention Design</i>		
<i>Burgreen Road Flood Mitigation</i>		
<i>Stillwater Cove HOA Conservation</i>		
<i>Cliff's Cove West Ponds</i>		
<i>Dublin Farms Greenway</i>		
<b>Summary - All Cash Expenditures</b>		
Storm Water Expenditures - listed above		\$277,040.00
1% to Counties for Administration		\$3,166.00
5% to Department of Revenue		\$15,830.00
Emergency/Reserve Funds		\$20,000.00
<b>Total</b>		<b>\$316,036.00</b>

**CAPITAL REPLACEMENT FUND**  
**FY 2020 Budget**

**Capital Replacement Fund- Fund # 12**

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>TAXES</b>					
1/2 cent Sales Tax - Passed 2013 - Capital Replacement	12-000-5005-00	\$ 746,645	\$ 814,584	\$ 823,750	\$ 872,500
<b>INVESTMENT EARNINGS</b>					
Interest Income	12-000-6030-00	392	217	1,625	1,360
<b>CONTRIBUTIONS AND DONATIONS</b>					
Donation - to Recreation - AYSO - Soccer Field Lights	12-000-6005-20	-	-	-	-
<b>TOTAL REVENUES</b>		<b>747,037</b>	<b>814,801</b>	<b>825,375</b>	<b>873,860</b>
<b>OTHER FINANCING SOURCES</b>					
Donated Capital Assets	12-000-5600-00				
Transfers In	12-000-3910-00	2,067,000	-	202,000	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,067,000</b>	<b>-</b>	<b>202,000</b>	<b>-</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>2,814,037</b>	<b>814,801</b>	<b>1,027,375</b>	<b>873,860</b>
<b>EXPENDITURES</b>					
<b>CAPITAL OUTLAY</b>					
Donated Capital Assets		-	-	-	-
All Capital Accounts - See Detailed Listing	12-xxx-000-2951-00	2,915,743	782,436	1,082,455	791,571
<b>TOTAL EXPENDITURES</b>		<b>2,915,743</b>	<b>782,436</b>	<b>1,082,455</b>	<b>791,571</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(101,706)</b>	<b>32,365</b>	<b>(55,080)</b>	<b>82,289</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>431,179</b>	<b>329,473</b>	<b>361,838</b>	<b>306,758</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 329,473</b>	<b>\$ 361,838</b>	<b>\$ 306,758</b>	<b>\$ 389,047</b>

ATTACHMENT TO  
CAPITAL REPLACEMENT FUND  
FY 2020 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

				FY 2020 Initial Capital Budget		
Department	Account Number	Department Requested		Council Adopted		
			Quantity	Asset Cost Each	Asset Cost	TOTAL
<b>POLICE</b>						
	2020 Ford Fusion (Unmarked vehicles - equipped)	12-020-000-2951-00	2	\$ 21,330	\$ 42,660	
	2019 Chevy Silverado 1500 (Unmarked - equipped)	12-020-000-2951-00	1	\$ 35,837	\$ 35,837	
	2020 Ford Police Interceptor (equipped)	12-020-000-2951-00	8	\$ 47,728	\$ 381,824	
	Firearm Range Build-out	12-020-000-2951-00	1	\$ 25,000	\$ 25,000	
	<b>TOTAL POLICE</b>				<b>\$ 485,321</b>	<b>\$ 485,321</b>
<b>PUBLIC WORKS</b>						
	Ford F-150 4 x 4 truck	12-030-000-2951-00	1	\$ 31,250	\$ 31,250	
	Ford F-450 4 x 4 truck	12-030-000-2951-00	2	\$ 45,000	\$ 90,000	
	<b>TOTAL PUBLIC WORKS</b>				<b>\$ 121,250</b>	<b>\$ 121,250</b>
<b>CITY CLERK</b>						
	2020 Ford Escape	12-040-000-2951-00	1	\$ 25,000	\$ 25,000	
	<b>TOTAL CITY CLERK</b>				<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>PARKS &amp; RECREATION</b>						
	MARS Bus - 15 passenger handicapped - <i>County agreed to purchas one van</i>	12-050-000-2951-00	1	\$ 60,000	\$ 60,000	
	<b>TOTAL PARKS &amp; RECREATION</b>				<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>FIRE &amp; RESCUE</b>						
	Unmanned Aerial System	12-060-000-2951-00	1	\$ 18,000	\$ 18,000	
	Four-Wheel Drive Truck	12-060-000-2951-00	1	\$ 34,000	\$ 34,000	
	<b>TOTAL FIRE &amp; RESCUE</b>				<b>\$ 52,000</b>	<b>\$ 52,000</b>
<b>REVENUE</b>						
	2020 Ford Escape	12-140-000-2951-00	1	\$ 22,000	\$ 22,000	
	<b>TOTAL REVENUE</b>				<b>\$ 22,000</b>	<b>\$ 22,000</b>

ATTACHMENT TO  
 CAPITAL REPLACEMENT FUND  
 FY 2020 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*

				FY 2020 Initial Capital Budget	
Department	Account Number	Department Requested		Council Adopted	
<b>BUILDING</b>					
2020 Ford F-150 Truck	12-200-000-2951-00	1	\$ 26,000	\$ 26,000	
<b>TOTAL BUILDING</b>				<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>TOTAL CAPITAL ASSETS TO BE PURCHASED FROM SPECIAL REVENUE FUND</b>					
1/2 cent CAPITAL REPLACEMENT FUND				<b>\$</b>	<b>791,571</b>

**NEIGHBORHOOD REPAVING FUND**  
**FY 2020 Budget**

**Neighborhood Paving Fund - Fund # 13**

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>TAXES</b>					
1/2 cent Sales Tax - Passed 2013	13-000-5005-00	\$ 746,528	\$ 814,584	\$ 823,750	\$ 872,500
<b>INVESTMENT EARNINGS</b>					
Interest Income	13-000-6030-00	825	3,344	10,130	10,760
<b>OTHER REVENUES</b>					
Miscellaneous	13-000-5600-00	-	-	-	-
<b>TOTAL REVENUES</b>		<b>747,353</b>	<b>817,928</b>	<b>833,880</b>	<b>883,260</b>
<b>EXPENDITURES</b>					
Special Projects - Neighborhood Streets	13-150-000-2215-30	344,977	545,603	1,350,000	833,880
Special Projects - Neighborhood Streets - ADA Sidewalks	13-150-000-2215-31	64,219	9,062	150,000	-
<b>TOTAL EXPENDITURES</b>		<b>409,196</b>	<b>554,665</b>	<b>1,500,000</b>	<b>833,880</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>338,157</b>	<b>263,263</b>	<b>(666,120)</b>	<b>49,380</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>774,221</b>	<b>1,112,378</b>	<b>1,375,641</b>	<b>1,100,000</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 1,112,378</b>	<b>\$ 1,375,641</b>	<b>\$ 709,521</b>	<b>\$ 1,149,380</b>

**Neighborhood Repaving Fund**  
**FY 2020 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	1,000	Parkside Drive
1	5	350	Bell Rosa Court
1	7	2,100	Park Stone Drive
2	6	4,300	Freedom Way
2	6	700	Freedom Court
2	6	400	Old Pewder Lane
2	6	3,000	Joe Phillips Road
2	6	1,100	Corrine Drive
3	6	2,300	Mt Brook Boulevard
3	6	300	Euclid Drive
4	6	2,400	Jetplex Drive
4	6	1,800	Woodlawn Drive
4	6	500	Rickwood Lane
4	6	300	Woodlawn Circle
5	4	3,800	Brenda Drive
5	5	300	Reinhart Circle
6	6	1,300	Cottonwood Drive
6	6	1,300	Liza Lane
6	6	800	April Dawn Drive
7	6	1,500	Eastfield Drive
7	6	500	Wildweed Court
7	6	500	Lonesome Court
7	6	300	Bitterweed Court
<b>TOTAL LF</b>		<b>30,850</b>	

**GAS TAX FUND**  
**FY 2020 Budget**

**GAS TAX FUNDS - Fund # 20**

General Ledger Account	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
2 Cent Gas Tax	20-000-7005-00	444,360	426,674	450,000	480,000
4 Cent Gas Tax	20-000-7002-00	248,569	231,534	260,000	267,800
5 Cent Gas Tax	20-000-7006-00	86,578	80,952	85,000	87,550
7 Cent Gas Tax	20-000-7004-00	479,922	445,490	475,000	489,250
2019 Gas Tax	20-000-7008-00	-	-	-	400,000
Excise Tax	20-000-7009-00	4,304	3,964	4,400	4,532
Petroleum Inspection Fees	20-000-7003-00	15,738	14,576	15,000	15,450
Street Signs	20-000-7007-00	28,650	12,750	2,500	2,500
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>1,308,121</b>	<b>1,215,940</b>	<b>1,291,900</b>	<b>1,747,082</b>
<b>OTHER REVENUES</b>					
Miscellaneous	20-000-5600-00	-	-	-	-
Interest Income	20-000-6300-00	890	2,028	4,400	4,600
<b>TOTAL OTHER REVENUES</b>		<b>890</b>	<b>2,028</b>	<b>4,400</b>	<b>4,600</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers In from Other Funds	20-000-3910-00	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>1,309,011</b>	<b>1,217,968</b>	<b>1,296,300</b>	<b>1,751,682</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
<i>Accounts Below - Paid From: Two (2) Cent Gas Tax</i>					
Subcontract - Right-of-Way Mowing - 2 Cent Gas Tax	20-030-000-1930-00	334,450	324,380	360,000	375,000
Specialty Supplies - Road Repairs - 2 Cent Gas Tax	20-030-000-2405-02	-	15,207	77,200	77,200
Specialty Supplies - Signs - 2 Cent Gas Tax	20-030-000-2405-12	26,079	660	10,300	10,300
Specialty Supplies - Signals - 2 Cent Gas Tax	20-030-000-2405-42	31,568	30,654	30,900	30,900

**GAS TAX FUND**  
**FY 2020 Budget**

**GAS TAX FUNDS - Fund # 20**

General Ledger Account	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>Accounts Below - Paid From: Four (4) Cent Gas Tax</b>					
Specialty Supplies - Road Repairs - 4 Cent Gas Tax	20-030-000-2405-04	88,970	8,214	216,000	216,000
Specialty Supplies - Signs - 4 Cent Gas Tax	20-030-000-2405-14	27,786	17,128	25,000	25,000
<b>Account Below - Paid From: Five (5) Cent Gas Tax</b>					
Specialty Supplies - Road Repairs - 5 Cent Gas Tax	20-030-000-2405-05	213,161	29,543	75,000	75,000
<b>Account Below - Paid From: Seven (7) Cent Gas Tax</b>					
Utilities - Street Lights - 7 Cent Gas tax	20-030-000-2131-00	496,288	470,688	475,000	533,225
<b>Account Below - Paid From: 2019 Gas Tax</b>					
Specialty Supplies - Road Repairs - 2019 Gas Tax	20-030-000-2405-08	-	-	-	400,000
<b>Account Below - Paid From: Sub-Division Street Signs</b>					
Special Projects - Street Signs - Subdivisions	20-030-000-2931-75	47,354	2,580	45,000	45,000
<b>TOTAL EXPENDITURES</b>		<b>1,265,656</b>	<b>899,054</b>	<b>1,314,400</b>	<b>1,787,625</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>43,355</b>	<b>318,914</b>	<b>(18,100)</b>	<b>(35,943)</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>1,013,313</b>	<b>1,056,668</b>	<b>1,375,582</b>	<b>1,357,482</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 1,056,668</b>	<b>\$ 1,375,582</b>	<b>\$ 1,357,482</b>	<b>\$ 1,321,539</b>

**TVA TAX FUND**  
**FY 2020 Budget**

**TVA Tax Fund - Fund # 22**

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
TVA Tax Proceeds	22-000-7001-00	\$ 63,837	\$ 64,209	\$ 80,000	\$ 80,000
<b>INVESTMENT EARNINGS</b>					
Interest Income - TVA Tax	22-000-6030-00	15	23	-	-
<b>TOTAL REVENUES</b>		<b>63,852</b>	<b>64,232</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	37,275	45,955	52,000	52,000
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>to General Fund (Fund # 10 - 35%)</i>	22-010-000-5090-10	20,071	24,745	28,000	28,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>57,346</b>	<b>70,700</b>	<b>80,000</b>	<b>80,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>6,506</b>	<b>(6,468)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>11,262</b>	<b>17,768</b>	<b>11,300</b>	<b>474</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 17,768</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>	<b>\$ 474</b>

**STREET REPAIR & MAINTENANCE FUND**  
*FY 2020 Budget*

*Street Repair & Maintenance Fund - Fund # 29*

General Ledger Account	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>					
Interest Income	29-000-6030-00	\$ 129	\$ 174	\$ 129	\$ 175
Road Cut Revenues - Madison Utilities	29-000-6300-00	50,000		50,000	50,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>50,129</b>	<b>174</b>	<b>50,129</b>	<b>50,175</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES/EXPENSES</b>					
Specialty Supplies - MU Road Cut Repairs	29-030-000-2405-30	14,600	7,486	92,371	94,000
Specialty Supplies - Trench Failures	29-030-000-2405-31	12,616	64,964	-	-
<b>TOTAL EXPENDITURES</b>		<b>27,216</b>	<b>72,450</b>	<b>92,371</b>	<b>94,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>22,913</b>	<b>(72,276)</b>	<b>(42,242)</b>	<b>(43,825)</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>91,605</b>	<b>114,518</b>	<b>42,242</b>	<b>43,914</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 114,518</b>	<b>\$ 42,242</b>	<b>\$ -</b>	<b>\$ 89</b>

**LIBRARY FUND**  
**FY 2020 Budget**

**Library Fund - Fund # 70**

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Library Tax - 1/2 mill	70-000-7045-00	\$ 341,886	\$ 486,220	\$ 353,571	\$ 366,070
<b>INVESTMENT EARNINGS</b>					
Interest Income - Library	70-000-6030-00	429	5,126	1,250	1,505
<b>OTHER FINANCING SOURCES</b>					
Transfer In - <i>from General Fund</i>	70-000-3910-00	400,000	475,000	500,000	525,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>742,315</b>	<b>966,346</b>	<b>854,821</b>	<b>892,575</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Telephone	70-010-000-2121-00	4,123	8,119	8,500	9,500
Utilities	70-010-000-2131-00	37,321	41,194	65,000	65,500
Miscellaneous	70-010-000-2170-00	-	208	500	500
Janitorial	70-010-000-2201-00	-	3,708	65,000	65,000
Repairs - City Buildings	70-010-000-2211-00	9,388	111	5,000	7,500
Grounds Maintenance	70-010-000-2216-00	7,743	10,868	12,000	13,000
Rental Contracts	70-010-000-2314-00	8,551	11,351	12,500	12,500
Office Equipment	70-010-000-2406-00	-	-	9,000	9,000
Library Services	70-010-000-2925-00	630,000	750,000	775,000	800,000
<b>TOTAL EXPENDITURES</b>		<b>697,126</b>	<b>825,559</b>	<b>952,500</b>	<b>982,500</b>
<b>OTHER FINANCING USES</b>					
<b>TRANSFERS OUT</b>	70-010-000-5090-10	-	-	4,500	-

**LIBRARY FUND**  
**FY 2020 Budget**

**Library Fund - Fund # 70**

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES		45,189	140,787	(97,679)	(89,925)
FUND BALANCE - OCTOBER 1		160,022	205,211	345,998	200,000
FUND BALANCE - SEPTEMBER 30		\$ 205,211	\$ 345,998	\$ 248,319	\$ 110,075

**GENERAL OBLIGATION BOND COLLECTION FUND**

*FY 2020 Budget*

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>TAXES</b>					
5 1/2 Mil Ad Valorem Tax	71-000-7042-00	\$ 3,760,632	\$ 5,193,646	\$ 3,889,286	\$ 4,026,785
1/2 Cent Sales Tax - General Debt Service	71-000-7046-00	3,042,122	3,466,972	3,295,000	3,490,000
1/2 Cent Sales Tax - General Dept Service - Passed 2013	71-000-5005-00	1,543,608	1,765,884	1,647,500	1,745,000
2 Cent Sales Tax - Shoppes of Madison	71-000-7042-75	1,016,492	1,084,615	1,006,011	1,095,461
1/2 Cent Sales Tax - Shoppes of Madison	71-000-7046-75	254,122	271,153	251,503	273,865
1/2 Cent Sales Tax - Shoppes of Madison - Passed 2013	71-000-7046-80	203,827	135,576	125,751	136,932
<b>TOTAL TAXES</b>		<b>9,820,803</b>	<b>11,917,846</b>	<b>10,215,051</b>	<b>10,768,043</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income - Debt Service	71-000-6030-00	3,349	9,491	27,000	35,000
<b>OTHER FINANCING SOURCES</b>					
Trasnfer In - from Bond Custody Account		-	-	1,780,371	-
<b>TOTAL REVENUES</b>		<b>9,824,152</b>	<b>11,927,337</b>	<b>12,022,422</b>	<b>10,803,043</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Miscellaneous	71-010-000-2170-00	6,680	6,180	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	2,250,000	2,000,000
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	4,523,614	5,268,069	7,838,957	6,146,820
Transfer Out - <i>to Debt Service - 2011 Taxable - Shoppes of Madison - Fund # 48</i>	71-010-000-5090-75	923,216	922,942	905,473	908,873
<b>TOTAL OTHER FINANCING USES</b>		<b>8,646,830</b>	<b>9,191,011</b>	<b>10,994,430</b>	<b>9,055,693</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>8,653,510</b>	<b>9,197,191</b>	<b>11,004,430</b>	<b>9,065,693</b>

**GENERAL OBLIGATION BOND COLLECTION FUND**  
**FY 2020 Budget**

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		1,170,642	2,730,146	1,017,992	1,737,350
FUND BALANCE - OCTOBER 1		3,219,686	4,390,328	5,208,695	5,252,031
FUND BALANCE - SEPTEMBER 30		\$ 4,390,328	\$ 7,120,474	\$ 6,226,687	\$ 6,989,381

MUNICIPAL COURT FUND

FY 2020 Budget

**Court Corrections Fund - Fund # 74**

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>FINES</b>					
Corrections Court Cost	74-000-5020-10	\$ 164,735	\$ 171,888	\$ 155,000	\$ 160,000
ETC Court Cost	74-000-5020-20	7,280	7,613	6,750	7,000
Clerk's Judicial Admin Fund	74-000-5020-50	46,823	49,739	37,500	38,000
Solicitor's Fund	74-000-5020-60	10,951	11,652	8,500	11,000
<b>TOTAL FINES</b>		<b>229,789</b>	<b>240,892</b>	<b>207,750</b>	<b>216,000</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income	74-000-6030-00	334	498	-	1,200
<b>TOTAL REVENUES</b>		<b>230,123</b>	<b>241,390</b>	<b>207,750</b>	<b>217,200</b>
<b>EXPENDITURES</b>					
<b>OTHER FINANCING USES</b>					
Transfer Out - <i>To General Fund (Fund # 10) - \$160,000 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	150,000	180,603	190,000	175,000
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>192,000</b>	<b>180,603</b>	<b>190,000</b>	<b>175,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL OTHER FINANCING USES</b>		<b>38,123</b>	<b>60,787</b>	<b>17,750</b>	<b>42,200</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>295,127</b>	<b>333,250</b>	<b>394,037</b>	<b>411,787</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 333,250</b>	<b>\$ 394,037</b>	<b>\$ 411,787</b>	<b>\$ 453,987</b>

**MULTI-USE VENUE GENERAL OBLIGATION BOND COLLECTION FUND**  
**FY 2020 Budget**

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>TAXES</b>					
Lodging Taxes - 2% - Passed in 2017	75-000-6150-30	\$ -	\$ 240,999	\$ 355,000	\$ 358,550
Lodging Taxes - 1 Dollar - Passed in 2017	75-000-6150-31	-	175,253	240,000	242,400
Lodging Taxes - Passed in 2019 - New Hotels	75-000-6150-40	-	-	-	400,000
<b>TOTAL TAXES</b>		-	<b>416,252</b>	<b>595,000</b>	<b>1,000,950</b>
<b>INVESTMENT EARNINGS</b>					
Interest Income	75-000-6030-00	-	286	1,800	2,100
<b>OTHER REVENUES</b>					
Transfer In	75-000-3910-00	-	1	-	-
<b>TOTAL REVENUES</b>		-	<b>416,539</b>	<b>596,800</b>	<b>1,003,050</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	-	-	-	1,305,220
<b>TOTAL OTHER FINANCING USES</b>		-	-	-	<b>1,305,220</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL OTHER FINANCING USES</b>		-	<b>416,539</b>	<b>596,800</b>	<b>(302,170)</b>
<b>FUND BALANCE - OCTOBER 1</b>		-	-	<b>416,539</b>	<b>1,131,622</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		\$ -	\$ <b>416,539</b>	\$ <b>1,013,339</b>	\$ <b>829,452</b>

**MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND**  
**FY 2020 Budget**

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>					
Interest Income	76-000-6030-00	\$ 1,253	\$ 4,686	\$ 2,135	\$ 2,135
<b>OTHER REVENUES</b>					
Other - Intergovernmental - from State	76-000-7676-00	365,598	366,199	365,000	365,000
<b>OTHER FINANCING SOURCES</b>					
Transfers In	76-000-3910-00	700,000	3,000,000	750,000	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>1,066,851</b>	<b>3,370,885</b>	<b>1,117,135</b>	<b>367,135</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	-	426,606	-	-
<b>TOTAL EXPENDITURES</b>		-	426,606	-	-
<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 # 39 - for Wall Triana Multi-Use Path</i>	76--010-000-5090-10	-	-	-	310,000
Transfer Out - <i>to Fund # 10 - General Fund</i>	76--010-000-5090-10	-	405,000	100,000	-
<b>TOTAL - OTHER FINANCING USES</b>		<b>1,250,000</b>	<b>405,000</b>	<b>100,000</b>	<b>310,000</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,250,000</b>	<b>831,606</b>	<b>100,000</b>	<b>310,000</b>

**MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND**  
**FY 2020 Budget**

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		(183,149)	2,539,279	1,017,135	57,135
FUND BALANCE - OCTOBER 1		1,246,003	1,062,854	3,602,133	4,619,268
FUND BALANCE - SEPTEMBER 30		\$ 1,062,854	\$ 3,602,133	\$ 4,619,268	\$ 4,676,403

FEDERAL FORFEITURE FUND

FY 2020 Budget

*Federal Forfeiture Fund - Fund # 77*

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
Federal Forfeiture	77-000-6420-00	\$ -	\$ 130	\$ 150	\$ 150
<b>INVESTMENT EARNINGS</b>					
Interest Income	77-000-6030-00	1	-	-	-
<b>TOTAL REVENUES</b>		<b>1</b>	<b>130</b>	<b>150</b>	<b>150</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Federal Forfeiture Uses - Police Use Only	77-020-000-7590-77	1,068	14	2,500	4,000
<b>TOTAL EXPENDITURES</b>		<b>1,068</b>	<b>14</b>	<b>2,500</b>	<b>4,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(1,067)</b>	<b>116</b>	<b>(2,350)</b>	<b>(3,850)</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>5,170</b>	<b>4,103</b>	<b>4,219</b>	<b>4,220</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 4,103</b>	<b>\$ 4,219</b>	<b>\$ 1,869</b>	<b>\$ 370</b>

**STATE FORFEITURE FUND**  
**FY 2020 Budget**

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
State Forfeiture	80-000-6410-00	\$ 1,516	\$ 5,595	\$ 3,010	\$ 1,500
<b>INVESTMENT EARNINGS</b>					
Interest Income	80-000-6030-00	9	17	45	45
<b>TOTAL REVENUES</b>		<b>1,525</b>	<b>5,612</b>	<b>3,055</b>	<b>1,545</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
State Forfeiture Uses - Police Use Only	80-020-000-7590-80	6,392	996	7,500	16,000
<b>TOTAL EXPENDITURES</b>		<b>6,392</b>	<b>996</b>	<b>7,500</b>	<b>16,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(4,867)</b>	<b>4,616</b>	<b>(4,445)</b>	<b>(14,455)</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>11,879</b>	<b>7,012</b>	<b>11,628</b>	<b>16,000</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 7,012</b>	<b>\$ 11,628</b>	<b>\$ 7,183</b>	<b>\$ 1,545</b>

**CPR FUND**  
**FY 2020 Budget**

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

Description	Account Number	FY 2017 Actual Amounts	FY 2018 Actual Amounts	FY 2019 Amended Budget	FY 2020 Initial Budget
<b>REVENUES</b>					
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
Donations - Fire Department	82-000-6005-00	\$ 3,740	\$ 7,423	\$ 2,850	\$ 2,500
<b>INVESTMENT EARNINGS</b>					
Interest Income	82-000-6030-00	14	18	35	30
<b>TOTAL REVENUES</b>		<b>3,754</b>	<b>7,441</b>	<b>2,885</b>	<b>2,530</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Training	82-060-000-2701-00	4,148	8,559	4,000	16,000
Safety Handout Booklet	82-060-000-7587-00	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>4,148</b>	<b>8,559</b>	<b>4,000</b>	<b>16,000</b>
<b>TOTAL EXPENDITURES</b>		<b>4,148</b>	<b>8,559</b>	<b>4,000</b>	<b>16,000</b>
<b>TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>		<b>(394)</b>	<b>(1,118)</b>	<b>(1,115)</b>	<b>(13,470)</b>
<b>FUND BALANCE - OCTOBER 1</b>		<b>13,230</b>	<b>12,836</b>	<b>11,718</b>	<b>14,000</b>
<b>FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 12,836</b>	<b>\$ 11,718</b>	<b>\$ 10,603</b>	<b>\$ 530</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.

### **MADISON CITY SCHOOLS DEBT SERVICE FUND – FUND # 46**

The **Madison City Schools Debt Service Fund** accounts for five (5) school related general obligation warrants as follows:

- ❖ Series 2011-A General Obligation School Warrants – Outstanding Principal as of September 30, 2019: \$ 3,845,000
- ❖ Series 2011-B General Obligation School Warrants – Outstanding Principal as of September 30, 2019: \$13,510,000
- ❖ Series 2016-A General Obligation School Warrants – Outstanding Principal as of September 30, 2019: \$ 9,535,000
- ❖ Series 2016-B General Obligation School Warrants – Outstanding Principal as of September 30, 2019: \$42,400,000
- ❖ Series 2018-D General Obligation School Warrants – Outstanding Principal as of September 30, 2019: \$11,665,000

### **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, 2019: \$ 2,525,000
- ❖ Series 2013-A General Obligation City Warrants – Outstanding Principal as of September 30, 2019: \$25,210,000
- ❖ Series 2015-A General Obligation City Warrants – Outstanding Principal as of September 30, 2019: \$19,380,000
- ❖ Series 2015-B General Obligation City Warrants – Outstanding Principal as of September 30, 2019: \$12,255,000
- ❖ Series 2016-C General Obligation City Warrants – Outstanding Principal as of September 30, 2019: \$25,610,000
- ❖ Series 2018-A General Obligation City Warrants – Outstanding Principal as of September 30, 2019: \$50,445,000
- ❖ Series 2018-C General Obligation City Warrants – Outstanding Principal as of September 30, 2019: \$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)

### **MAJOR CAPITAL IMPROVEMENT PROJECTS (City's Debt Service Fund # 48)**

The following is not a complete list of all capital improvement projects, only the major projects:

- Zierdt Road
- Palmer Park Rejuvenation
- Kyser Blvd. Improvements
- Palmer Park field lights replacement
- Multi-Use Venue (Baseball Stadium)
- Widening Hughes Road (Plaza Blvd. to Millsford)
- Widening Sullivan (Madison Blvd. to Kyser)
- Multi-Use Path (Wall Triana)
- Public Works facility

**DEBT SERVICE FUNDS**  
**CITY OF MADISON & MADISON CITY SCHOOLS**  
**SUMMARY**  
*FY 2020 Budget*

Description	CITY FY 2020 Debt Service Fund # 48	SCHOOL FY 2020 Debt Service Fund # 46	TOTAL FY 2020 BUDGET
<b>OTHER FINANCING SOURCES</b>			
Capitalized Bond Proceeds	\$ 2,067,528	\$ -	\$ 2,067,528
Transfers In - <i>from Fund # 71</i>	7,055,693	-	7,055,693
Transfers In - <i>from Fund # 75</i>	1,305,220	-	1,305,220
Transfers In - <i>from School System</i>	-	5,445,116	5,445,116
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>10,428,441</b>	<b>5,445,116</b>	<b>15,873,557</b>
<b>DEBT SERVICE</b>			
Interest Expense	6,173,221	3,130,116	9,303,337
Payment on Debt	2,950,000	2,315,000	5,265,000
<b>TOTAL DEBT SERVICE</b>	<b>9,123,221</b>	<b>5,445,116</b>	<b>14,568,337</b>
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>	<b>\$ 1,305,220</b>	<b>\$ -</b>	<b>\$ 1,305,220</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 2020 Budget

**Fund # 48**

Description	General Ledger Account Number	FY2020 Budget
<b>OTHER FINANCING SOURCES</b>		
Transfers In - 2011-C G.O. Taxable Warrants	48-000-3910-99	908,873
Transfers In - 2013-A G.O. Warrants	48-000-3910-00	1,756,619
Transfers In - 2015-A G.O. Warrants	48-000-3910-00	2,157,813
Transfers In - 2015-B G.O. Warrants	48-000-3910-00	424,125
Transfers In - 2016-C G.O. Warrants	48-000-3910-00	1,057,675
Transfers In - 2018-A G.O. Taxable Warrants	48-000-3910-00	1,305,220
Transfers In - 2018-C G.O. Warrants	48-000-3910-00	750,588
Capitalized Bond Proceeds - 2018-A G.O. Taxable Warrants		2,067,528
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>10,428,441</b>
<b>DEBT SERVICE</b>		
Interest - 2011-C G.O. Taxable Warrants	48-010-000-1905-50	108,873
Interest - 2013-A G.O. Warrants	48-010-000-1905-51	981,619
Interest - 2015-A G.O. Warrants	48-010-000-1905-52	917,813
Interest - 2015-B G.O. Warrants	48-010-000-1905-53	424,125
Interest - 2016-C G.O. Warrants	48-010-000-1905-54	922,675
Interest - 2018-A G.O. Taxable Warrants	48-010-000-1905-99	2,067,528
Interest - 2018-C G.O. Warrants	48-010-000-1905-55	750,588
Payment on Debt - 2011-C G.O. Taxable Warrants	48-010-000-8500-50	800,000
Payment on Debt - 2013-A G.O. Warrants	48-010-000-8500-51	775,000
Payment on Debt - 2015-A G.O. Warrants	48-010-000-8500-52	1,240,000
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>9,123,221</b>
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>		<b>\$ 1,305,220</b>

**MADISON CITY SCHOOLS DEBT SERVICE FUND**  
**BOND ISSUES: 2008-A - 2009-A - 2011-A - 2011-B - 2016-A - 2016-B**  
**FY 2020 Budget**

**Fund # 46**

Description	General Ledger Account Number	FY 2020 Budget
<b>OTHER FINANCING SOURCES</b>		
Transfers In - 2011-A G.O. School Warrants	46-000-3910-00	557,594
Transfers In - 2011-B G.O. School Warrants	46-000-3910-00	1,327,922
Transfers In - 2016-A G.O. School Warrants	46-000-3910-00	1,327,950
Transfers In - 2016-B G.O. School Warrants	46-000-3910-00	1,599,800
Transfers In - 2018-D G.O. School Warrants	46-000-3910-00	631,850
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>5,445,116</b>
<b>DEBT SERVICE</b>		
Interest - 2011-A G.O. School Warrants	46-010-000-1905-41	132,594
Interest - 2011-B G.O. School Warrants	46-010-000-1905-42	502,922
Interest - 2016-A G.O. School Warrants	46-010-000-1905-43	427,950
Interest - 2016-B G.O. School Warrants	46-010-000-1905-44	1,599,800
Interest - 2018-D G.O. School Warrants	46-010-000-1905-56	466,850
Payment on Debt - 2011-A G.O. School Warrants	46-010-000-8500-41	425,000
Payment on Debt - 2011-B G.O. School Warrants	46-010-000-8500-42	825,000
Payment on Debt - 2016-A G.O. School Warrants	46-010-000-8500-43	900,000
Payment on Debt - 2016-B G.O. School Warrants	46-010-000-8500-44	-
Payment on Debt - 2018-D G.O. School Warrants	46-010-000-8500-56	165,000
<b>TOTAL DEBT SERVICE</b>		<b>5,445,116</b>
<b>TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE</b>		<b>\$ -</b>



# APPENDIX

RESOLUTION NO. 2019-280-R

**A RESOLUTION TO ADOPT THE ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020, 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, 2019, and ending September 30, 2020; 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 2020;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Madison, Alabama, sitting a regular session on the 23<sup>rd</sup> day of September 2019, as follows;

1. The Fiscal Year 2020 Annual Operating Budget Documents provide for total Beginning Resources, Estimated Revenues, and Other Financing Sources as follows:

A. General Fund	\$41,556,206
B. Special Revenue Funds	\$17,243,305
C. Debt Service Funds	\$15,873,557

2. The Fiscal Year 2020 Annual Operating Budget Documents provide for total Estimated Expenditures and Other Financing Uses as follows:

A. General Fund	\$41,556,206
B. Special Revenue Funds	\$15,777,525
C. Debt Service Funds	\$14,568,337

3. The authorized strength of the City's personnel for the 2020 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 2019. 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.

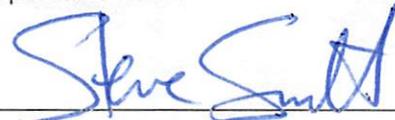
4. Step increases for eligible employees of the City of Madison are hereby authorized and directed, and said increases shall become effective and given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.

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, or 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, Sourcewell Purchasing Cooperative (formerly the 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, 2019, 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 departments' budgets 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 amended by Resolution No. 2017-02-R on the 9<sup>th</sup> day of January, 2017.
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 amended by Resolution No. 2017-01-R on the 9<sup>th</sup> day of January, 2017.

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 24<sup>th</sup> day of June, 2019.

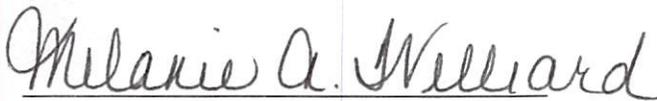
14. The Director of Finance is hereby granted the authority to adjust said annual operating budget for any, and all, donations and grants accepted into the City by the Madison City Council. The vote by the Madison City Council to accept the donation shall be the authorization to amend the annual operating 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 23<sup>rd</sup> day of September 2019.



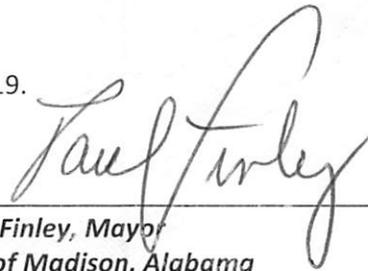
**Steve Smith, President  
Madison City Council  
City of Madison, Alabama**

**ATTEST:**



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

**ADOPTED** this 24<sup>th</sup> day of September, 2019.



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



**THE END**