

CITY OF MADISON

WHERE PROGRESS JOINS PRESERVATION



AMENDED Annual Operating Budget Fiscal Year Ending September 30, 2012 Madison, Alabama

**Adopted:
June 25, 2012**

CITY OF MADISON, ALABAMA

WHERE PROGRESS JOINS PRESERVATION

Amended Annual Operating Budget Fiscal Year Ending September 30, 2012

**Prepared by:
Finance Department**

**100 Hughes Road
Madison, Alabama 35758
256-772-5600**

www.madisonal.gov

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ELECTED OFFICIALS



PAUL FINLEY, MAYOR



**RONICA ONDOCSIN, COUNCIL PRESIDENT
COUNCIL DISTRICT 7**



**TIM HOLCOMBE
PRESIDENT PRO TEM
COUNCIL DISTRICT 1**



**STEVE HARAWAY
COUNCIL DISTRICT 2**



**JERRY JENNINGS
COUNCIL DISTRICT 3**



**TIM COWLES
COUNCIL DISTRICT 4**



**TOMMY OVERCASH
COUNCIL DISTRICT 5**



**LARRY VANNOY
COUNCIL DISTRICT 6**

APPOINTED OFFICIAL

Executive Assistant to the MayorNansi Clark

DEPARTMENT HEADS

Police Chief.....Larry Muncey
Public Works Director.....Steve Abbott
City Clerk-TreasurerMelanie Williard
Recreation DirectorKory Alfred
Fire ChiefRalph Cobb
Community Development and Planning DirectorAmy Bell
Court Clerk.....Rick Honea
Finance Director.....Lillie Causey
Human Resources Director.....Terri Towry
Revenue DirectorCameron Grounds
City Engineer.....Gary Chynoweth
Information Technology DirectorJason Colee
City Attorney.....Kelly Butler
Building Director.....Cody Phillips

ABOUT THIS DOCUMENT

ABOUT THIS DOCUMENT....Understanding how to use this document is the key to absorbing the volume of summarized data. This document contains a wealth of information presented in a logical manner. To understand that logic; however, the readers must use the table of contents and the glossary section. A copy of this document is on file with Madison Public Library for public access.

In order to provide a “user friendly” document, we divided this budget document into eight (8) sections: Introduction and Overview, Financial Summaries, General Fund, Special Revenue Funds, Debt Management, Capital Improvements, Personnel Services, and Appendix.

The **Introduction and Overview** section contains the Mayor’s budget message, which provides highlights of this budget. In addition, this section includes the City’s vision and organization chart.

This section provides for a flowchart depicting the annual operating budget process. The Financial policies included in this section, as well as a brief overview of the City’s revenues and funds.

The **Financial Summaries** section focuses on the different funds the City utilizes. Financial summaries show the activities in each fund to include beginning balances, revenues, expenditures/expenses, transfers and ending balances.

The **General Fund** section provides information on all activities of the City, which is not included in any other fund. This fund displays the general operating revenues, activities of departments including their goals, accomplishments, and expenditures.

The **Special Revenue Funds** section provides information on activities of all budgeted funds with restricted use of the revenue sources. These funds are as follows: State and Local Gasoline Tax Fund, TVA Tax Fund, Recreation Tournament Fund, Senior Center Donation Fund, Library Fund, Water Distribution and Storage Project Fund, Corrections and Court Fines Fund, Municipal Government Capital Improvement Fund, Cemetery Fund, Domestic Violence Grant Fund, and Recreation Summer Day Camp Fund.

The **Debt Management** section provides information on the City’s outstanding debt.

The **Capital Improvements** section provides information on the activities of the City’s Capital Improvements Program (CIP). The CIP is a long-term plan for acquisition and construction of capital projects.

The **Personnel Services** section covers information on the staffing levels and benefits.

The **Appendix** section contains information on fund relationships, glossary of terms, budget ordinance and unfunded capital outlay requests by department.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION I
INTRODUCTION AND OVERVIEW

MAYOR'S BUDGET MESSAGE

June 14, 2012

Honorable Members of the City Council:

Tim Holcombe, District 1, Council President Pro Tem
Steve Haraway, District 2
Jerry Jennings, District 3
Tim Cowles, District 4
Tommy Overcash, District 5
Larry Vannoy, District 6
Ronica Ondocsin, District 7, Council President

I am pleased to submit the amended annual operating budget of the City of Madison, Alabama, for the fiscal year beginning October 1, 2011 and ending September 30, 2012. The 2012 amended budget balanced in accordance with the City's fiscal policy and totals \$49,124,470.

Our Team continues to respond to the demands to formulate a balanced budget. We utilized the basic philosophy that the budget must (1) continue all existing services, (2) maintain a competitive employee compensation package, (3) preserve appropriate reserve levels in accordance with the City's fiscal policy, and (4) consider the impact of future needs.

We utilized our basic philosophy by applying the following budget perimeters:

- Reduce consulting services
- Reduce sub contract work
- Reduce special projects
- Reduce training and travel
- No increase for healthcare premiums
- Limit filling of vacant positions
- Limit overtime
- Take advantage of premium discounts for workers compensation
- Delay purchases of capital items
- No use of one-time revenues for ongoing operations
- Reorganize the workforce

- Respond to employees' requests by affording retirement opportunities to those employees desiring to retire
- Sale of unused or outdated equipment to fund new capital purchases
- Drug seizure funds to support capital purchases (Police Department)

By utilizing these budget perimeters, we were able to fund a 2% COLA for our employees. This amended budget allows the City to continue or improve existing services, maintain a competitive employee compensation package, preserve appropriate reserve levels in accordance with our fiscal policy and consider the compact of future needs.

OVERVIEW

The General Fund, which is the City's main operating fund, balanced for a total of \$32,016,176. This amount represents an increase of \$1,780,750 or 5.89% compared to the adopted budget. We are projecting total revenues and other sources to increase \$2,034,763 over the original budget. The principle revenue sources of the General Fund continue to be sales tax, property taxes, and business licenses. Sales tax is the City's largest revenue source. The revenues generated from the General Fund 2-cents sales tax projecting an increase of \$483,000 or 5% over the original budget. The amended amount for sales tax represents an increase of \$1,254,688 or 12% increase over actual for 2011

ECONOMIC OUTLOOK

The City's Economic Development Team and Madison Industrial Development Board continue to seek new developments and redevelopment opportunities. The recruitment of new developments and redevelopments launched in early 2010 is emerging and the City will gain full benefits of these recruitment efforts in 2012. Because of these efforts, "Shoppes of Madison" opened in March. Our new hospital, "Madison Hospital," opened in February. The Downtown Redevelopment Project is well under construction. The new High School is opening August 2012. Madison is growing and the Madison Growth Plan is the tool, which will enable us to communicate and exhibit our Mission to the citizens, bondholders, and prospective businesses. We expect new businesses to start here in Madison, Alabama, and growth to continue for the businesses already here.

SUMMARY

This budget includes the issues expected to affect the City through fiscal year 2012 and meet the goals we established. The projection of revenues was a key issue in preparing this budget. The Revenue Department estimates the revenues based on known economic development in progress, economic forecasting, and utilization of trending techniques. The Revenue Department monitors revenues on a regular basis and I will not hesitate to recommend adjustments if conditions warrant adjusting either the revenues or the expenditures. We continue to demonstrate our ability to maintain and improve services to our citizens and maintain adequate reserve levels.

CLOSING

The Team met the challenges of preparing an amended budget to fulfill the demands of the citizens and remain fiscally prudent. We continued use of the budget parameters to formulate a budget to meet our short-term and long-term goals throughout fiscal year 2012.

I greatly appreciate the commitment of everyone involved in providing information to support the preparation of this amended budget. Your commitment and dedication will enable us to meet the demands of our citizens and the business community of Madison within the resources entrusted to us.

This financial plan directs and provides the authority for management to use the City's financial resources wisely.

Respectfully submitted,

Paul Finley
Mayor
City of Madison, Alabama

Welcome to a Look at The City of **Madison**, Alabama

GEOGRAPHY

The City of Madison is located in North Alabama in Madison and Limestone Counties and is adjacent to the City of Huntsville. Madison located on I-565 linking an easy access to Interstate 65.

HISTORY

Before the incorporation of the Town of Madison in 1869, the Town of Madison was the Town of Madison Station. The citizens of the Town of Madison Station petitioned the Probate Judge to grant proceedings to hold an election to vote for or against incorporating the Town of Madison Station and to change the name from Town of Madison Station to the Town of Madison. The citizens of qualified voters held an election on November 30, 1869. The vote was successful to incorporate and change the name. The town incorporated November 30, 1869, and the name changed from the Town of Madison Station to the Town of Madison.



FORM OF GOVERNMENT

The City of Madison operates under the Mayor-Council form of government. A Mayor and a Council consisting of seven members govern the City. The Mayor serves on a full-time basis and members of the City Council serve on a part-time basis. Citizens of Madison elect the Mayor and City Council members to four-year terms. The citizens elect the Mayor at large and elect the seven Council members elected from within their respective districts.

The City Council serves the citizens by adopting ordinances, resolutions, budgets, appointing committees and hiring the City Clerk-Treasurer, Police Chief, Fire Chief, and City Attorney. The Mayor serves the citizens by executing policies and ordinances, appointing heads of City departments, managing the affairs of the City, supervising a staff of approximately 411 employees, which includes 14 department heads, 322 regular full time employees, 33 regular part time employees, and 86 temporary part time employees. An organizational chart of the City included in this Introduction Section.

CITY SERVICES

The City provides a full range of services to its citizens including police and fire protections, municipal court services, land use planning services, building permits and inspection services, construction and maintenance of streets, sidewalks and other public facilities. The City also provides public library services, trash collection services, cemeteries services, senior programs, parks and recreational programs and facilities and general administrative services.

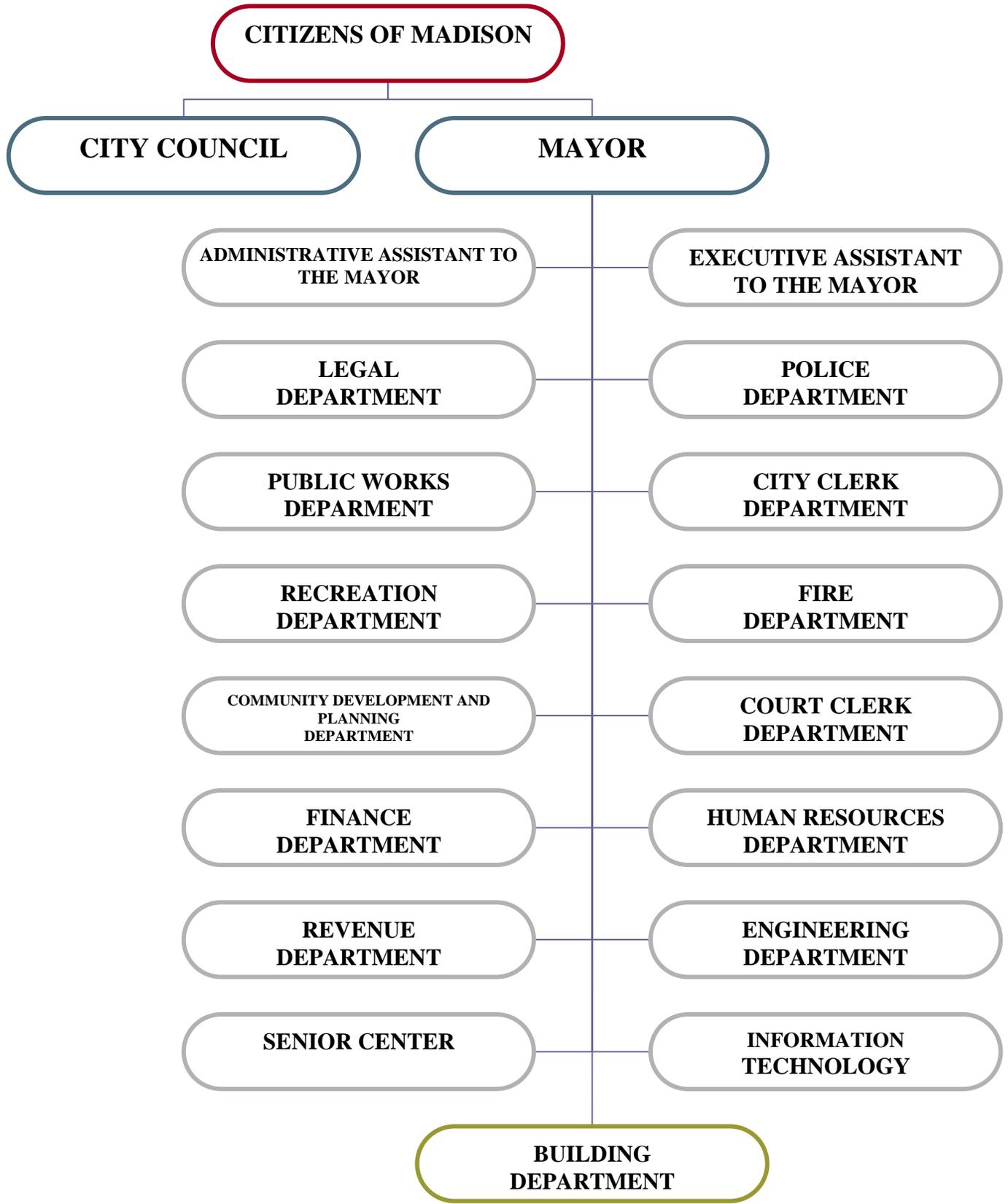
MEETINGS

The City Council meets the second and fourth Monday of each month at 6:00 p.m. Meetings conducted in the Council Chambers/Court Room in the Municipal Complex. All meetings of the City Council are open to the public. The City Council may hold additional meetings as necessary and the City Clerk advertises the meetings properly as to time, place and agenda prior to the meetings.

EDUCATION

On July 1, 1998, providing elementary and secondary education services within the City became the responsibility of the Madison City Board of Education. Prior to July 1, 1998, Madison County Board of Education provided these educational services within the City of Madison.

CITY OF MADISON ORGANIZATIONAL CHART



BUDGET PROCESS

DEFINITION AND AUTHORITY

The budget is a financial plan for a specific fiscal year that contains both the estimated revenues to receive during the year and the projected expenditures to incur to achieve stated objectives. The City of Madison's fiscal year begins October 1 and ends September 30. All annual appropriations lapse at the end of the fiscal year.

In accordance with Section 11-43-57, Code of Alabama, 1975, which states that in all cities, the council shall appropriate the sums necessary for the expenditures of the several city departments and for the interest on its bonded and other indebtedness, not exceeding in the aggregate within 10 percent of its estimated receipts, and such city council shall not appropriate in the aggregate an amount in excess of its annual legally authorized revenue.

The City of Madison set the legal level of budgetary control at the departmental level.

Section 11-43-81, Code of Alabama, 1975, makes the mayor the Chief Executive Officer in charge of municipal administration in a mayor-council city. The Mayor directs preparation of the budget for presentation to the council in ample time for consideration and adoption before October 1. Prior to the established date of submission of the proposed budget to the City Council, the Mayor, finance department and department heads hold conferences to ensure that the proposed budget is balanced within total estimated income as required by state law and the City policy.

BUDGET PREPARATION

The budget preparation coordinated through the Mayor's Office and the Finance Department. Each department receives a budget preparation package that includes a budget schedule, budgetary guidelines, forms, instructions, and year-to-date budget reports.

Department heads are responsible for preparing and submitting their appropriations requests in accordance with the budget schedule.

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 use of all available funding.

The Mayor holds meetings with each department head to review each of their line item budgets and discuss any changes. The Finance Department consolidates all changes in the proposed budget report. The Mayor completes a final review of the proposed budget and submits the proposed budget to the City Council Finance Committee. The City Council Finance Committee reviews the document and provides recommendations. The Committee holds meetings with the Mayor, Finance Department, and department heads to discuss the Committee's recommendations.

The Committee makes recommended changes to the proposed budget. The Finance Department consolidates all changes in the proposed budget document. After the Mayor and City Council Finance Committee complete a final review of the proposed budget, the Mayor submits the budget to the City Council.

PUBLIC HEARINGS - WORK SESSIONS

After the Mayor submits the proposed budget to the City Council, the City Council advertises the place, date, and time to hold public work sessions on the proposed budget. Work sessions are open to the public and interested citizens may express their opinions concerning items of expenditures, giving their reasons desiring to increase or decrease any items of expense.

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.

ADOPTION

After completion of all scheduled work sessions, the City Council at a regular council meeting considers the proposed annual operating budget for adoption.

BUDGET AMENDMENT

The budget is a financial plan requiring continuous monitoring and occasional revisions, which reflect changing operational developments. In order to accommodate the changing needs for services and programs, the legislative body is required to make amendments to the budget.

The City generally uses two types of budget amendments. The first type of amendment is one, which may cause a net change in the overall budget or department budget. This type of amendment may result from an increase or decrease to revenues and/or expenditures or request changes in funding a capital project. This type of 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 Adjustment. Administrative budget adjustments generally occur on the departmental level. This type of amendment does not cause any net change in the overall function of the budget. The effect on an administrative adjustment is that it redistributes appropriated funding within a department to different line items within the same department without causing an increase or decrease in the budget. The exceptions are amendments, within a department, in excess of \$1,000, an increase or decrease to the personnel compensation and an increase or decrease to the capital outlay line item. These types of amendments require approval of the City Council Finance Committee.

**CITY OF MADISON, ALABAMA
REVISED BUDGET SCHEDULE
FISCAL YEAR 2012**

DATE	RESPONSIBILITY	ACTION
March 1 – April 30	Revenue and Finance Departments	Estimate Revenues
April 10	Mayor	Distributes schedule and preparation package to Department Heads
April 11 – May 10	Department Heads	Prepare departmental budgets (operating and capital)
May 11	Department Heads	Submit departmental final budgets to Mayor and Finance Department
May 12 - 20	Finance Department	Audit and Data Entry
May 21 - 25	Mayor	Budget review and discussion with Department Heads
May 26 – 27	Mayor and Finance Department	Prepare recommended revised annual budget
May 28	Mayor	Submit recommended revised annual budget to Finance Committee
May 29 – Jun 8	Finance Committee	Discussions and recommendations for revised annual budget
June 9 – 12	Finance Department	Data entry - Finance Committee's recommendations
June 13	Finance Committee	Review Committee's recommendations
June 14	Finance Department	Data entry - Finance Committee's final recommendations
June 15	Mayor and Finance Committee	Submit recommended revised annual budget to City Council
June 16 – 22	City Council	Holds Work Sessions and/or Public Hearings
June 23 – 24	Finance Department	Data entry - City Council's changes
June 25	City Council	Hold public hearing. Adopt Revised Annual Budget
After Adoption	Finance Department	Data entry - final changes, if necessary
After Adoption	Mayor	Notify Department Heads of Revised Budget figures
After Adoption	Finance Department	Incorporates revised budget into accounting system
After Adoption		Implement Budget

PROGRESS REPORT

The City demonstrated strong management and financial stability in meeting its goals and objectives stated in the 2011 budget. Highlighted below are some of the major accomplishments:

- Provided matching funds to support qualified projects and partial funded grants such as Domestic Violence Grant, Police Department Grants and Fire Department Grants
- Completed expansion of Madison Police Department
- Funded support of \$45,000 to Madison City Schools
- Awarded a contract of \$2,196,936 for construction of Fire Station #2
- Issued 2011 G.O. Taxable Warrants for economic development
- Construction started on the “Shoppe of Madison” shopping center
- Completed construction of Madison Dog Park
- Expended \$321,000 to repair damages related to the April 27th disaster with 75% of the amount expended reimbursable by FEMA
- Completed expansion of Madison Senior Center
- Expended more than \$3,000,000 for capital projects in the Capital Improvements Program (CIP)
- Construction started on a 60 Bed Madison Hospital in Madison
- Continued construction on the Downtown Redevelopment Project
- Retained an AA bond rating with Standard & Poor’s and retained an A1 bond rating with Moody’s Investors Service
- The expenditures/expenses for the General Fund came under budget \$2,000,000
- Maintained appropriate reserve level in the General Fund

FISCAL YEAR 2012 – GOALS AND OBJECTIVES

The budget process included the basic philosophy that the budget must (1) continue all existing services, (2) maintain a competitive employee compensation package, (3) preserve appropriate reserve levels in accordance with the City's Fiscal Policy, and (4) consider the impact of future needs.

This budget prepared to achieve the objectives by providing the following:

- **Continue all Existing Services**
 - Police and Fire Protections
 - Municipal Court Services
 - Trash Collection Services
 - Construction and Maintenance of Streets, Sidewalks and other Infrastructure
 - Complete Gooch Road Project
 - Resurface Zierdt Road
 - Complete Sidewalk Connection Matrix
 - Downtown Redevelopment Project Phase II
 - Building Permits and Inspection Services
 - Public Library Services
 - Cultural and Recreational Activities
 - General Administrative Services

- **Maintain a Competitive Employee Compensation Package**
 - 2% COLA for Employees
 - No Layoffs
 - No Increase for Healthcare Premiums

- **Preserve Appropriate Reserve Levels**
 - Maintain a Reserve Level of 10% or more of the Estimated Revenues in the General Fund

- **Consider Impact of Future Needs – Economic Development**
 - Complete Downtown Redevelopment Project Phase I
 - Began Downtown Redevelopment Project Phase II
 - Madison License Facility
 - Update City Code of Ordinances
 - Add Public Wi-Fi at Dublin Park and Madison Library

GENERAL FUND

The **General Fund** is the main operating fund of the City. This fund accounts for the resources used to finance a full range of services. Some of the services are police and fire protections, streets and other infrastructure, building inspections, trash collection, recreational activities, general administrative and any other activity of the City, which is not included in any other fund.

Balanced Budget Policy

It is the policy of the City to balance the budget of the General Fund with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. If the budget of the General Fund cannot balance with current revenues, exclusive of beginning resources, the City may balance its General Fund budget with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than or equal to ten percent (10%) of the estimated revenues.

Revenues and Other Sources

The City classifies the revenues of the General Fund in eight (8) categories: **Taxes, Licenses and Permits, Intergovernmental, Charges and Services, Fines, Investments Earnings, Contributions and Donations** and **Other Revenues**. **Other Sources** are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund. The revenues estimated to increase \$1,743,653 or 6.96% more than the actual revenues for 2011 (unaudited). Other sources estimated to increase \$1,098,211 or 35% compared to 2011.

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

Sales Tax

Sales tax is the largest revenue source of **TAXES**. The total sales tax rate for the City is eight and one-half percent (8 1/2%) per dollar on all goods and services deemed taxable. The 8 1/2% sales tax includes 4 cents state tax, 1 1/2 cents county tax, 2 cents city tax for general purposes and 1/2-cent city tax for debt service and general purposes and 1/2-cent tax for schools.

The two cents sales tax for general purposes reported in the General Fund. Sales tax is the largest revenue source in the General Fund. Sales tax estimated to generate \$10,983,000, which is an increase of \$1,254,688 or 12% more than the actual amount for 2011.

The citizens of Madison voted to increase sales tax one-half cent in 1989. The City budget this revenue source in the Special Revenue Funds.

Property Taxes

Property taxes are the second largest revenue source of **TAXES**. Property taxes 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 the property owner does not pay the real property taxes by June 15 following the due date, a tax sale is required. The Madison County Tax Collector is responsible for collecting the taxes and remitting the taxes to the City net of a collection fee ranging from 1 to 5 percent.

The property and payments in lieu of taxes revenue estimated to generate \$4,281,829 in 2012. This amount represents 14 percent of total revenues and other sources.

The Citizens of Madison voted an increase of 1/2 mill and 5½ mills property tax in 1989. The City accounts and reports these revenue sources in the Special Revenue Funds.

Business Licenses

Business licenses are the largest revenue source of **LICENSES AND PERMITS**. The City charges and collects business license fees from all conducting businesses within the corporate limits of Madison. Business licenses estimated to generate \$2,395,000 in 2012. This amount represents 8 percent of total revenues and other sources.

Trash Collection Fees

Trash collection fees are the largest revenue source of **CHARGES FOR SERVICES**. The City's Trash Collection Fees generated from a \$5.00 per month fee for collection of trash per single-family residential unit fronting on a publicly dedicated street within the corporate limits of Madison.

Trash collection fees estimated to generate \$942,450. This amount is net a collection fee charged by Madison Utilities for billing and collection services. This amount represents 3.06 percent of total revenues and other sources.

The forecast for revenues based on the known factors at the time of budget preparation.

Other Sources

OTHER SOURCES are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund and proceeds from capital leases. A total of \$3,868,771 estimated for other sources.

All estimated revenues and other sources, by the individual sources, provided in the General Fund Section of this document.

Expenditures/Expenses and Other Uses

The activities of the General Fund projected to generate \$31,739,129 in expenditures/expenses, which \$432,325 projected for debt service for capital leases, \$1,580,246 projected for capital outlay and the remaining \$29,726,558 projected for personnel services and other operating expenditures. Other uses total \$277,047. Other uses are not expenditures/expenses but are resources transferred to other funds to support expenditures/expenses charged in the Library Fund and the Domestic Violence Fund.

General Fund expenditures and other uses charged against each department in six (6) categories:

- (1) General Government**
 - General Administration
 - City Clerk Department
 - Court Clerk Department
 - City Council
 - Finance Department
 - Human Resources Department
 - Mayor's Office
 - Revenue Department
 - Information Technology
 - Legal Department

- (2) Public Safety**
 - Police Department
 - Fire Department
 - Planning Department
 - Building Department

- (3) Highways and Streets**
 - Public Works Department
 - Engineering Department

- (4) Cultural and Recreation**
 - Recreation Department
 - Senior Center

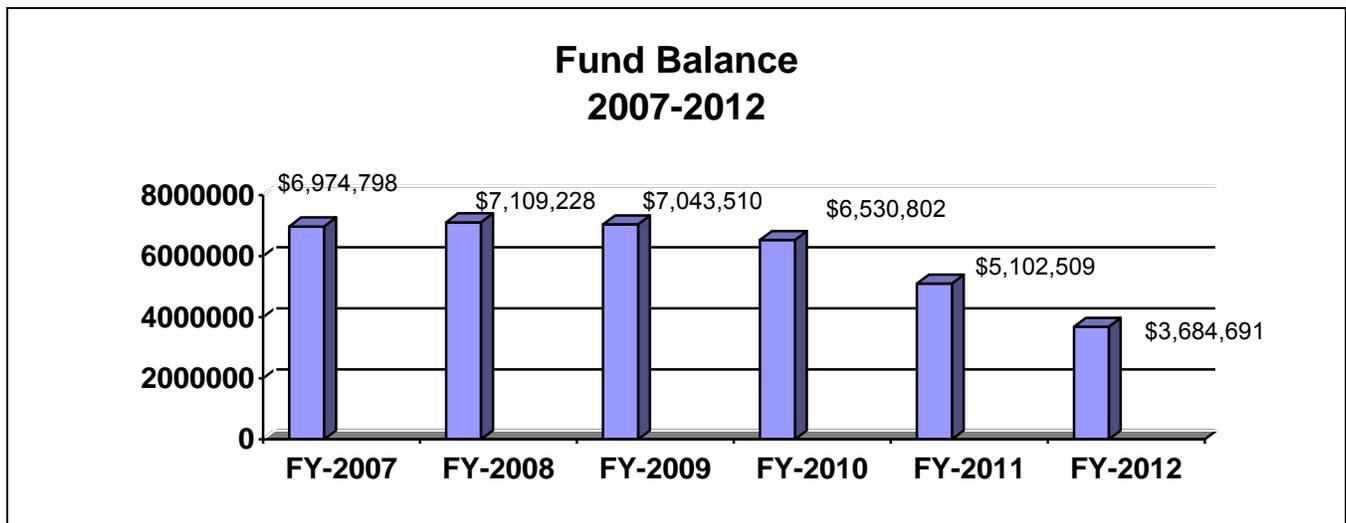
- (5) Capital Outlay**
 - All Departments

- (6) Debt Service**
 - Interest
 - Principal

Capital outlay expenditures are one-time purchases. Expenditures accounted for as Debt Service are interest and principal payments on capital equipment purchased through financing. The General Fund Section of this document details the projected expenditures for the activities by departments.

Fund Balance

The fund balance of the General fund projected to total \$3,684,691 at September 30, 2012. This projected fund balance exceeds the requirement of the fiscal policy, which requires the fund balance to be greater than or equal to 10 percent (10%) of the estimated revenues. The projected fund balance represents 13.70 percent (13.70%) of the estimated revenues, which exceeds the requirement of the fiscal policy by 3.70 percent (3.70%).



SPECIAL REVENUE FUNDS

A **Special Revenue Fund** used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City prepares budgets for eleven (11) Special Revenue Funds. The activities projected for each fund detailed in the Special Revenue Funds Section of this document.

Gasoline Taxes and Inspection Fee Fund

The City established the Gasoline Taxes and Inspection Fees Fund to account for the City's share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, Petroleum Inspection Fees, and the City's 2-Cent Gasoline tax. State law requires the City to use State's gasoline taxes for operations and maintenance of streets and highways. The state law limits the use of the 4-Cent Gasoline Tax to resurfacing, restoring, and rehabilitating roads and bridges.

In 2004, the City increased its local gasoline tax from 1-cent to 2-cents. The expenditures of this revenue source are restricted to operations and maintenance of streets and highways.

TVA Tax Fund

The City established the TVA Tax Fund to account for contributions to the School System. The expenditures of the revenue source are restricted to 65 percent for education and the remaining 35 percent for general purposes.

Recreation Tournament Fund

The City established the Recreation Tournament Fund to account for revenues from recreation tournaments.

Senior Center Donation Fund

The City established the Senior Center Donation Fund to account for operations of the City's Senior Center. Funds provided to the City for the Senior Center restricted use for the dedicated purpose.

Library Fund

The City established the Library Fund to account for the financing and operations of the City Library. In 1989, Madison citizens approved a ½-mill property tax for library purposes and the resources and expenditures of the tax accounted for in this fund.

Water Distribution and Storage Project Fund

The City established the Water Distribution and Storage Project Fund to account for the revenue sources from the ½-cent sales tax and the 5 ½ mill property taxes. The revenue sources of the 5 ½ mills are restricted to the expenditures for bonded debt.

Corrections and Court-ETC (Fines) Fund

The City established the Corrections and Court-ETC (Fines) Fund to account for the expenditures of revenues from Correction and Court-Etc. fines. The expenditures are restricted to municipal court purposes.

Cemetery Fund

The City established the Cemetery Fund to account for expenditures of revenues received from services provided for openings and closings of graves.

Municipal Government Capital Improvement Fund

The City established the Municipal Government Capital Improvement Fund to account for the expenditures of revenues received from the State of Alabama solely for capital improvements.

Domestic Violence Fund

The City established the Domestic Violence Fund to account for expenditures of revenues received from the Alabama Department of Economic and Community Affairs (ADECA) and the City's General Fund to service the Violence Against Women grant.

Recreation Summer Day Camp Fund

The City established the Recreation Summer Day Camp Fund to account for expenditures of revenues received from the Recreation Department sponsored summer day camp.

DEBT SERVICE FUNDS

A **Debt Service Fund** used to account for the accumulation of resources and payment of general obligation bond interest and principal from government resources. The activities of the funds detailed in Debt Service Funds Section of this document.

LONG-TERM DEBT POLICIES AND OBJECTIVES

The City Council has determined that debt issuance is a viable method of financing major capital improvements projects. The City's fiscal policy restricts the use of bond proceeds to major capital improvements projects. It is the policy of the City not to use Bond proceeds for operating purposes.

The majority of the City's long-term debt used to finance infrastructures (streets, sidewalks, bridges, and drainage) needs and traditional government services such as fire stations, improvements to City facilities, library, and park improvements.

The following discussions highlight the City's legal restrictions and requirements relating to debt issuance, types of debt issuance, and the impact of the capital improvements program on City operations and debt service amounts.

Authorization to Issue Debt and Legal Debt Margin

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

Impact of Capital Improvement Program

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

CAPITAL PROJECTS FUNDS

A **Capital Project Fund** accounts for financial resources used for the acquisition or construction of major capital facilities. The City's capital project fund accounts for resources used in the activities of the **CAPITAL IMPROVEMENTS PROGRAM (CIP)**. The CIP provides a long-term plan for acquisition and construction of capital improvements projects.

The CIP budget is for a period ranging from three (3) to five (5) years.

FISCAL POLICY

SECTION 1 - INTRODUCTION

1.1 Purpose

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 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, where 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, expenditures control, and debt management.

1.2 Annual Review of Policy

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

SECTION 2 - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

2.1 Accounting

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

2.2 Accounting for Grants

The City of Madison, through each department, shall actively pursue grant resource opportunities to utilize grant funds to supplement and enhance long-term goals and objectives of the City. Each Department Head is responsible for designating a Grant Project Manager. The Grant Project Manager's responsibilities include, but are not limited to, initial notification and coordination with the Finance Department as follows:

- Participation in some phase of the Grant Application
- Preparation of Agenda Request Form
- Resolution and memorandum to the Mayor presenting the Grant Application's background, discussion, analysis and recommendation to City Council
- Submission of the application documents to the Grantor
- Preparation of the Grant Profile

- Project implementation
- Compliance with all Grant Agreement
- Preparation of the required reports per the Grant Agreement and this policy
- Monitoring expenditures and using an assigned Project Number in Project Accounting
- Preparation of billing and reimbursement requests
- Monthly and quarterly reporting of status reports
- Preparation of Final Close-Out Report
- Close of the assigned Project Number in Project Accounting.

The Finance Department will prepare all requests for reimbursement or payment for grants and project agreements, unless specifically approved otherwise by the Finance Department. The Grant Project Manager will provide the Finance Department with the documentation to enable Finance to properly account for and report all grant funds awarded to and accepted by the City in accordance with the Grant Agreement.

2.3 Accounts Receivable

This asset account reflects amounts owed to the City from citizens, companies or other governmental entities. The City reports all outstanding balances between funds as “due to/from other funds”. All trade and property tax receivables showed net of an allowance from un-collectibles.

2.4 External Auditing

A firm of licensed certified public accountants will audit the City’s financial statements annually in accordance with generally accepted auditing standards. The firm will be of a regional reputation, and demonstrated 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 auditor’s will complete a report on the City’s financial statements within 150 days of the City’s fiscal year end, and the auditors’ management letter will be presented to the City staff in accordingly. The auditors will issue an interim management letter prior to this date if any materially significant internal control weaknesses discovered.

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.

2.5 Rotation of Auditor

The City will not require auditor rotation, but will circulate request for proposals for audit services at least every five years or as required by management.

2.6 Internal Auditing

The City recognizes its growing needs for an internal audit capability and may allocate resources to this program in the future.

2.7 External Financial Reporting

The Finance Department will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with the Generally Accepted Accounting Principles (GAAP) and will present the CAFR annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Finance Department will present the CAFR to the Mayor within 150 days after the end of the fiscal year unless staffing limitation or circumstances preclude reporting within that period. If there is a delay with the CAFR, the Finance Director will inform the Mayor of the reason or reasons for the delay.

2.8 Internal Financial Reporting

The Finance Department will prepare internal financial reports sufficient for management to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives addressed throughout the policy.

SECTION 3 - INTERNAL CONTROLS

3.1 Objective

Provide management with reasonable assurance that assets safeguarded against loss from unauthorized use or disposition. At all times the City of Madison shall maintain an environment conducive to good internal controls.

3.2 Written Procedures

The Finance Director is responsible for developing Citywide written guidelines on accounting and other financing matters for approval by the Mayor. The City Clerk-Treasurer is responsible for developing Citywide written guidelines on cash handling and other related financial matters for approval by the Mayor. The Finance Department and the City Clerk's Office will assist Department Heads in developing these guidelines into detailed written procedures to fit each department's specific requirements.

3.3 Department Heads Responsibility

Department Heads are responsible for ensuring good internal controls followed throughout departments, all guidelines on accounting and internal controls implemented and all independent auditors' internal control recommendation addressed.

SECTION 4 - OPERATING BUDGET

4.1 Preparation

The City's operating budget is the City's annual financial plan. The operating budget contains the governmental funds including the Debt Service Fund and the Capital Program. The City's budget preparation process coordinated through the Mayor's Office and the Finance Department. Each department receives a budget preparation manual, which includes a budget calendar, budgetary guidelines, forms, instructions, and year-to-date budget reports. Department Heads are responsible for preparing and submitting their appropriations requests in accordance with budget calendar.

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 use of all available funding.

The Mayor holds meetings with each department head to review their line item budgets and discuss any changes. The Finance Department consolidates all changes into a comprehensive proposed budget document. The Mayor completes a final review of the proposed budget and submits the proposed budget to the City Council Finance Committee. The City Council Finance Committee reviews the document and provides recommendations. The Committee holds meetings with the Mayor, Finance Department, and department heads to discuss the Committee's recommendations.

The City Council Finance Committee provides recommended changes to the proposed budget and the Finance Department consolidates all changes into the proposed budget document.

4.2 Balanced Budget

The General Fund operating budget will balance with current revenues, exclusive of beginning resources, greater than or equal to current expenditures. If the General Fund operating budget cannot balance with current revenues, exclusive of beginning resources, the General Fund operating budget may balance with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than or equal to ten percent (10%) of the estimated revenues.

4.3 Adoption Process

After the Mayor and the City Council Finance Committee complete final review of the proposed budget, the Mayor submits the proposed budget to the City Council in ample time for consideration and adoption before October 1.

The City Council advertises the place, date and time to hold public work sessions on the proposed budget. Work sessions are open to the public and interested citizens may express their opinions concerning items of expenditures, giving their reasons desiring to increase or decrease any items of expense. After public hearings, the City Council adopts the proposed budget, with any changes made during the work sessions, by the second council meeting in September or any day prior to the beginning of the new fiscal year (October 1). The City Council may adopt the proposed budget later than October 1, if deemed necessary by the City Council.

4.4 Amendment Process

The City uses two types of budget amendments. The first type of amendment is one, which may cause a net change in the overall budget or department budget. This type of amendment may result from an increase or decrease to revenues and/or expenditures or requested changes in funding 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 Adjustment. Administrative budget adjustments generally occur on the departmental level. This type of amendment does not cause any net change in the overall function of the budget. The effect on an administrative adjustment is that it redistributes appropriated funding within a department to different line items within the same department or to another department without causing an increase or decrease in the overall budget. The exceptions are amendments, within a department, in excess of \$1,000, an increase or decrease to the personnel compensation and an increase or decrease to the capital outlay line item. These types of amendments require approval of the City Council Finance Committee.

4.5 Planning

The City coordinates its budget process to identify major policy issues for the City Council consideration prior to the budget approval date. The Finance Department will prepare periodic financial reports to enable the Department Heads to manage their budgets and the Mayor to monitor and control the budget as approved by the City Council. The Finance Department will issue summary financial reports to the City Council Finance Committee within 30 days after the end of each month.

4.6 Performance Measures and Productivity Indicators

Where appropriate, Department Heads will develop performance measures and productivity indicators to use as guidelines for efficiency and effectiveness. The Finance Department will incorporate this information into the annual budget document.

SECTION 5 - CAPITAL BUDGET AND PROGRAM

5.1 Preparation

The City's capital budget includes all capital project funds and all capital resources. The City adopts its capital budget in conjunction with the annual operating budget. The Finance Department prepares the capital budget under the directions of the Mayor, with the involvement of all required Department Heads. The Finance Department monitors integration of the fiscal impact of capital improvements in the operating budget.

5.2 Definitions

The Capital Improvements Program (CIP) is a plan, which includes capital expenditures to occur over a fixed period of several years. The CIP sets forth each capital project and identifies the expected beginning and ending date of each project, the amount to expend each year, and the funding sources for the expenditures.

The City's CIP includes improvements that are relatively expensive, non-recurring, multi-years useful life, and result in capital assets. The projects are construction and acquisition of new buildings, additions to or renovations of existing buildings, construction of streets, drainage improvements, land purchases, and recreational facilities.

The Capital Improvements Program is a very progressive process. The governing body adds or deletes from the funded and unfunded lists of projects after assessing the needs of the City.

5.2.1 Facilities include any structures or properties owned by the City, the land upon which the facility situated for the provision of City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries and fire stations.

5.2.2 Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for the provisions of City services. Typically included are thoroughfares, bridges and drainage channels.

5.3 Control

The City will appropriate all capital project expenditures in the capital budget. Before the City Council approves appropriations for capital projects, the Finance Department must certify the availability of such appropriations or the availability of resources.

5.4 Program Planning

The capital budget will include capital improvements program plans for future years. The planning period should normally be three to five years. The City will make efforts to project the replacement and maintenance for capital items for the next five years. The City will fully cost future maintenance and operations for consideration in the operating budget.

5.5 Alternate Resources

Where applicable, the City will use alternate resources to fund capital projects.

5.6 Debt Financing

Recognizing that debt is usually a more expensive financing method, the City will explore alternative financing sources before issuing debt to fund capital projects. The City will issue debt to acquire major assets with expected lives which equal or exceed the average life of the debt issued. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects and small component parts, which attached to major equipment purchases.

5.7 Infrastructure Maintenance

The City recognizes that deferred street maintenance increases future capital cost. Therefore, the City will budget a portion of the Special Revenue Fund Gas Tax each year to maintain the quality of streets.

5.8 Reporting

Periodic financial reports will be prepared to enable the Department Heads to manage their capital budgets and to enable the Mayor to monitor and control the capital budget as authorized by the City Council.

SECTION 6 - REVENUE MANAGEMENT

- 6.1 Simplicity
The City will strive to keep the revenue system simple, resulting in a decreased compliance and collection costs for the taxpayer or service recipient.
- 6.2 Certainty
An understanding of the revenue source 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 budgets and plans.
- 6.3 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 for subsidization between entities, funds, services, and citizens.
- 6.4 Administration
The costs of administering a revenue source should be reasonable in relation to the product.
- 6.5 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.
- 6.6 Cost/Benefit of Abatement
The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development.
- 6.7 Diversification and Stability
In order to protect the City from revenue loss due to fluctuations in the economy and weather variations, the City will diversify the revenue system to maintain stable income sources.
- 6.8 Nonrecurring Revenues
The City will not use one-time revenues for 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.
- 6.9 Property Tax Revenues
Property taxes 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 not paid by June 15 following the due date, a tax sale is required. Madison County collects property taxes and remits the taxes to the City net of a collection fee ranging from 1 to 5 percent.

6.10 Exemptions

Tax exemptions granted only in accordance with the law and if the estimated economic return should exceed the loss.

6.11 User-Based Fees

For services associated with a fee or charge, the direct and/or indirect costs for the services will equalize the fee, if possible. There will be an annual review of fees and charges to ensure that fees provide an adequate coverage of costs of services.

6.12 Property Tax Distribution

The current ad valorem tax rate applicable to real and taxable personal property in the City is 57.5 mills. The 57.5 mills distributed as follows:

- State
 - School 3.0
 - Soldier Tax 1.0
 - General Tax 2.5

- Madison County
 - General 7.0
 - Road & Bridge Tax 4.0
 - County Wide School Tax 4.0
 - County Wide School Tax 1.5
 - Special Dist. 1 School Tax 4.0
 - Special Dist. 1 School Tax 6.5

- City
 - General Tax 7.0
 - Water & Sewer 5.5
 - Library 0.5
 - Special School Tax 11.0

Of the total millage for the City, seven (7) mills are for general purposes, five and one-half (5.5) mills are for payment of outstanding bonded debt for water and sewer improvements and general obligation warrants, one-half mill (0.5) is for public library purposes, and eleven mills are for general school purposes.

6.13 Franchise Agreement

The City will monitor the status of existing franchise agreements and take necessary actions to negotiate new agreements best to serve the citizens of Madison.

6.14 Interest Income

Interest earned from investment is an available resource, whether in a pool or not. The City will distribute the interest income of the operating and capital budgets in accordance with the vested equity balances of the funds.

6.15 Revenue Monitoring

The City will regularly compare revenues actually received to budgeted revenues and investigate variances. The appropriated budget reports will contain the summarization of this process.

SECTION 7 - EXPENDITURE CONTROL

7.1 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. Budget adjustments between funds require the approval of the City Council. Budget amendments at lower levels of control made in accordance with the applicable administrative procedures through the Finance Department.

7.2 Central Control

Departments will not expend salary and capital budgetary savings without the authorization of the City Council Finance Committee and/or City Council.

7.3 Purchasing

All purchases shall be 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 or more.

7.4 Prompt Payment

The City will make every effort to pay all invoices within 30 days of receipt. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the City's investment cash, when such delay does not violate the agreed upon payment terms.

7.5 Equipment Financing

Financing of equipment may occur when the unit purchase price is \$20,000 or more and the useful life is at least five years.

SECTION 8 - ASSET MANAGEMENT

8.1 Investment

The City will conduct its investment practices in accordance with the Investment Policies approved by the City Council, objectives of safety, liquidity, and yield.

8.2 Cash Management

The City will manage cash flow to maximize the cash available to invest.

8.3 Investment Performance

At the end of each fiscal year, the Finance Department and the City Clerk's Office will prepare a report on investment performance and provide the report to the Mayor for presentation to the City Council. All investments will be in accordance with the City's adopted investment policy.

8.4 Capital Assets and Inventory

The City will reasonably safeguard, properly account for, and prudently insure all of its capital assets. Each Department Head is responsible for the designation of the departmental Property Manager. The Property Manager is responsible for making certain all capital assets within the department are reasonably safeguarded and inventoried at all times. Management will direct communication regarding capital assets to the appropriate Property Manager. The Property Manager will properly inventory and affix identification tags to all capital assets within the department. Each departmental Property Manager will provide the Finance Department an Annual Inventory Report by October 30 of each year. The report will disclose data to show all capital assets within the department safeguarded and inventoried in compliance with policy. The Finance Department will conduct random inspections of departmental capital assets to verify the accuracy of the data in the Annual Inventory Reports.

SECTION 9 - FINANCIAL CONDITION AND RESERVES

9.1 No Operating Deficits

The City will pay current expenditures with current revenues. The City will use reserves only for emergencies or nonrecurring expenditures, except if balance levels exceed the policy for a balanced budget.

9.2 Operating Reserves

The balance of operating reserves of the General Fund should never fall below 10% of the estimated revenues.

9.3 Risk Management Program

Management of the City is aware of the potential risk related to maintaining all the assets of the City. The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, employee injuries, and natural disasters. The City will aggressively pursue every opportunity to provide for safety of the public, City employees and to manage its risks. The City provides for risk management in the Human Resources and the City Clerk-Treasurer Departments.

The City is a member of Alabama Municipal Insurance Corporation, which provides protection for the City in the areas of comprehensive general liability, auto liability, law enforcement, and officials' liability coverage. The City Clerk-Treasurer Department manages this insurance program. This department administers the processes to maintain proper insurance coverage on all the City's capital assets.

The City participates in the Municipal Workers' Compensation Fund, Inc., (MWCF). MWCF provides medical and indemnity payments to employees injured while performing their duties for the City. The Human Resources Department administers this insurance program, which includes the Safety Program.

9.4 Compensated Absences (Annual Leave)

It is the City's policy to permit employees to accumulate earned but unused annual leave. The City allows employees to carry a maximum of 200 hours of unused annual leave forward into the next year. Employees forfeit any accumulated annual leave that exceeds 200 hours at the end of the year. Upon separation from employment with the City, the City will pay an employee all accrued annual leave. All unused annual leave is accrued by the employee accounted for in the government-wide financial statements and considered a current liability. When reasonably possible, the City will pay for accrued vacation leave by allowing a vacate position to remain open for several weeks.

9.5 Postemployment Benefits Other Than Pensions (OPEB)

The City provides postemployment medical and vision benefits under the City's OPEB Plan to eligible retirees as described in the City's adopted Personnel Policies. To be eligible, an employee must retire with the City of Madison and be eligible for retirement through the Employees' Retirement System of Alabama. At retirement, the City offers a retiree major medical insurance coverage through the City's group plan. If the retiree elects to participate in the City's group plan is age 58 ½ with 10 years of creditable services with the City, or 25 years of service with the City, regardless of age, the retiree pays 100% of the premium cost. The City allows the retiree to participate in the City's group plan until the retiree becomes eligible for Medicare. The City pays 50% of the premium cost for an employee who retires at age 60 with 25 years of creditable service with the City. Information included in the City's Comprehensive Annual Financial Report on the City's OPEB.

9.6 Equipment Replacement

The City will maintain an Equipment Replacement Fund to replace major equipment. The Finance Department will monitor the activities of this fund and report the results to the Mayor and City Council each year during the annual operating budget preparation process. The City will base the transfer of funds to the Equipment Replacement Fund based on a depreciated calculation of each piece of equipment.

SECTION 10 - DEBT MANAGEMENT

10.1 Long-Term Debt

The Constitution of Alabama provides for the cities having a population of six thousands or more may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the property situated within the incorporated limits of the city.

The City will not use long-term debt for operating purposes and the term for financing the debt will not exceed the useful life of the items/projects financed.

Before issuing debt, the City will consider all parameters of its financial policies, supporting revenues and political climate.

10.2 Bond Rating

The City will make full disclosure of operations to the bond rating agencies. The City staff, with the assistance of the City Attorney, its Financial Advisor and Bond Counsel, will prepare the necessary materials to provide well-prepared presentations to the bond rating agencies.

10.3 Federal Requirements

The City will maintain procedures to comply with arbitrage rebate and other federal requirements as necessary.

10.4 Debt Service Reserves

The Debt Service Fund should not have reserves or balances in excess of the amount required by the paying agent.

10.5 Debt Burden

The Debt Burden should be within the norm of comparable cities.

10.6 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.

10.7 Competitive vs. Negotiated Bidding

The City will analyze on a per issue and market basis the desire to utilize competitive versus negotiated sale of bonds. The fiscal staff will present to the Mayor and City Council advantages and disadvantages of the process.

10.8 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 include:

- method of underwriter compensation or discount
- use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
- use of bond insurance
- call provisions

10.9 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.

SECTION 11 - STAFFING AND TRAINING

11.1 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.

11.2 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.

11.3 Awards

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. The City will support the efforts of the Finance Department to prepare the budget for submission to GFOA for an evaluation and awarding of the Award of Distinguished Budget Presentation.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION II

FINANCIAL SUMMARIES

BUDGET SUMMARY

Governmental Functions

The City administers its services through the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. These funds account for the budgeted revenues and expenditures. The funds provide the greatest opportunity for discretionary decision-making by the Mayor and City Council, which becomes the primary focus of the City's budgetary decision-making.

Financial and Budgetary Controls

Financial and budgetary controls derived from the City's accounting system based on a fund structure. Funds are independent fiscal and accounting entities containing a self-balancing set of accounts segregated for carrying out basis functions in accordance with special regulations, restrictions or limitations. The funds may be further broken down internally into departmental or other purposes for better budgetary control and performance monitoring.

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

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

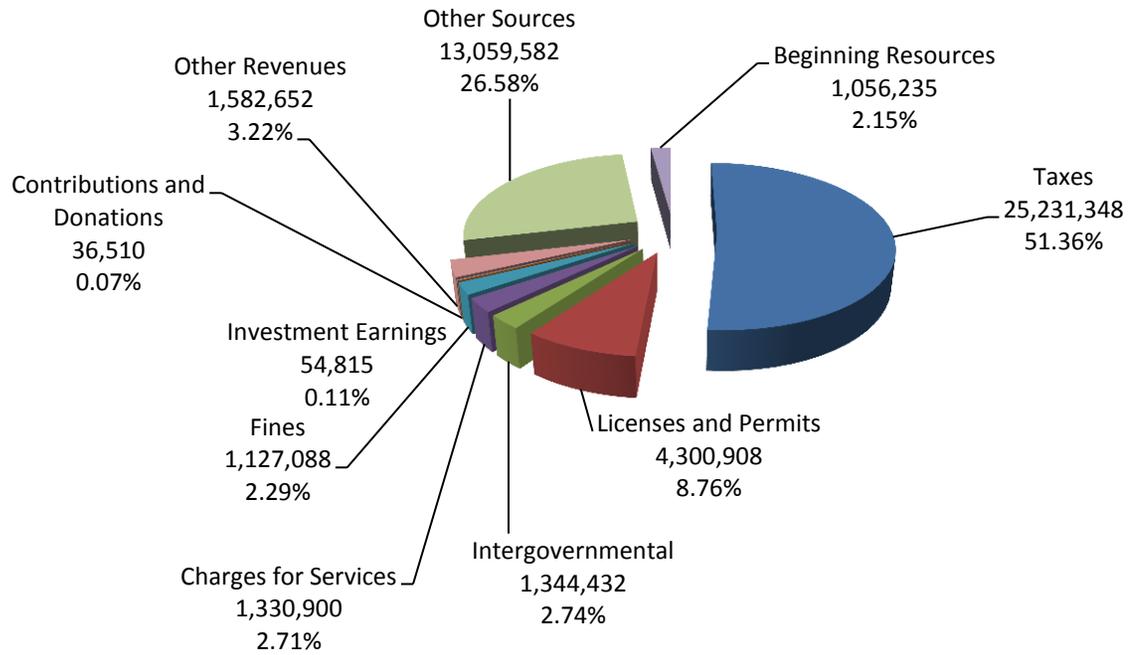
Fund Accounting

The City organizes its accounts on the basis funds and each considered a separate accounting entity. Each fund accounted for with a separate set of self-balancing accounts that comprise of assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City of Madison's resources allocated to and accounted for individual funds depending on purpose and control. The individual funds summarized by fund type in the financial statements. The following are the fund types used by the City of Madison:

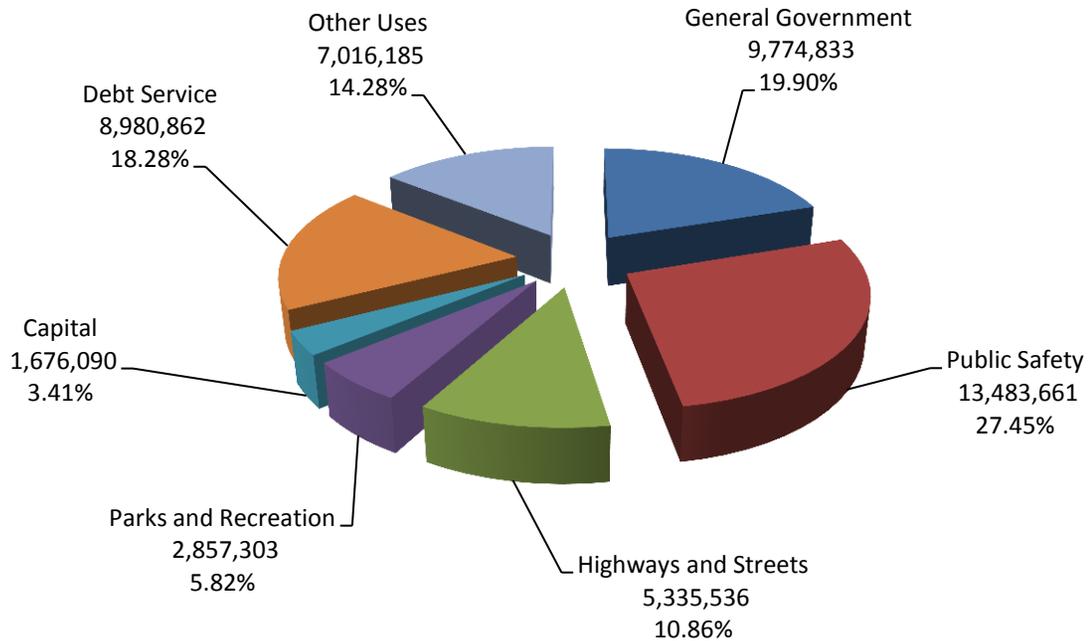
- General Fund – The General Fund is main operating fund of the City of Madison. It is used to account for all financial resources and transactions of the City, except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes as required by law or administrative regulation.
- Debt Service Funds – Debt Service Funds used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs.
- Capital Projects Funds – Capital Projects Funds used to account for financial resources designated for the acquisition or construction of generally governmental capital improvements. Capital Projects Fund not included in annual operating budget.

**CITY OF MADISON, ALABAMA
AMENDED
ANNUAL OPERATING BUDGET
FISCAL YEAR 2012**

Total - Budgeted Resources - \$49,124,470



**Total - Expenditures and Other Uses
\$49,124,470**



**CITY OF MADISON, ALABAMA
AMENDED ANNUAL OPERATING BUDGET**

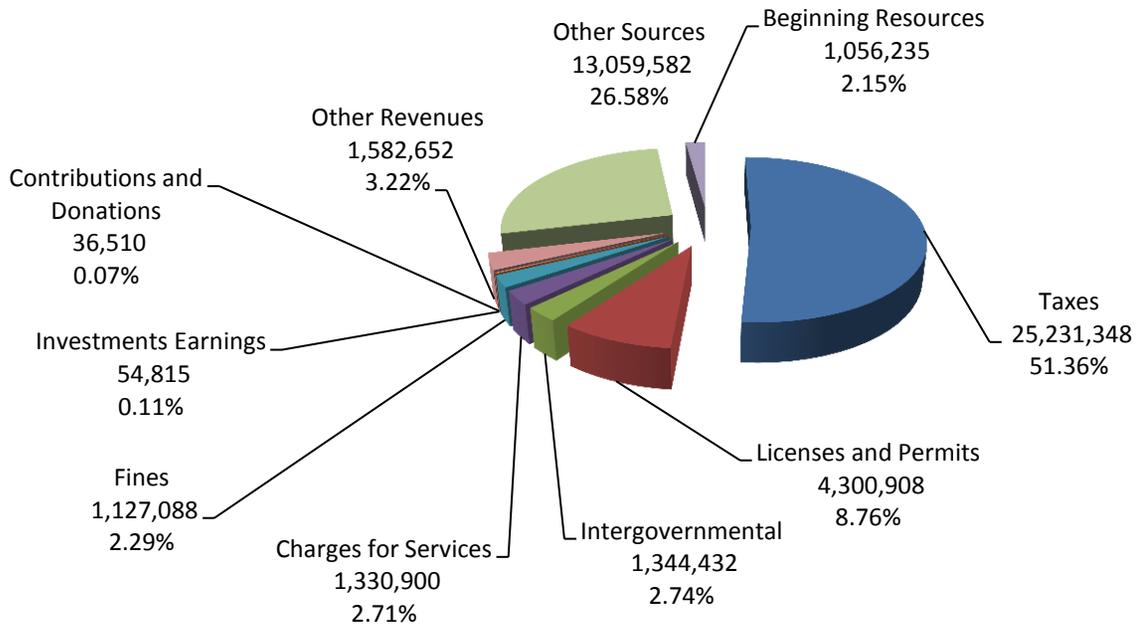
FISCAL YEAR 2012

COMBINED SUMMARY OF REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE

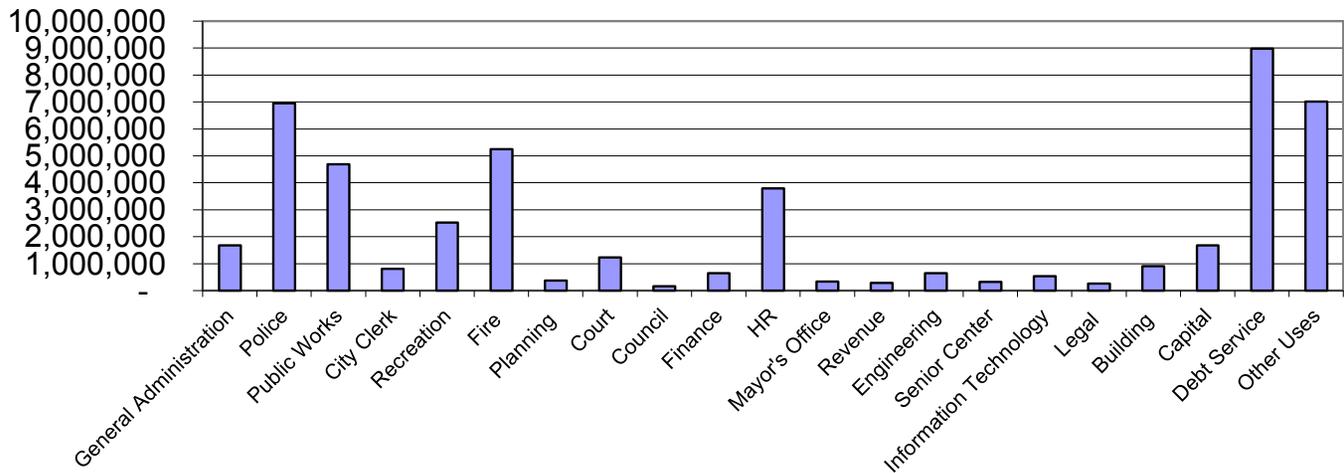
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL
BEGINNING FUND BALANCE OCTOBER 1, 2011	\$ 4,931,945	\$ 1,674,364	\$ 998,735	\$ 7,605,044
REVENUES				
Taxes	19,016,696	6,214,652	-	25,231,348
Licenses and Permits	4,300,908	-	-	4,300,908
Intergovernmental	506,443	837,989	-	1,344,432
Charges for Services	1,195,300	135,600	-	1,330,900
Fines	928,674	198,414	-	1,127,088
Investment Earnings	45,600	9,215	-	54,815
Contributions and Donations	35,510	1,000	-	36,510
Other Revenues	871,020	711,632	-	1,582,652
Total Revenues	26,900,151	8,108,502	-	35,008,653
Other Sources	3,868,771	277,047	8,913,764	13,059,582
Total Revenues and Other Sources	30,768,922	8,385,549	8,913,764	48,068,235
TOTAL RESOURCES	35,700,867	10,059,913	9,912,499	55,673,279
EXPENDITURES				
General Administration	1,068,939	611,002	-	1,679,941
Police Department	6,930,187	19,500	-	6,949,687
Public Works Department	3,593,127	1,094,273	-	4,687,400
City Clerk Department	809,444	-	-	809,444
Recreation Department	2,530,882	-	-	2,530,882
Fire Department	5,248,639	-	-	5,248,639
Community Development and Planning Department	376,890	-	-	376,890
Court Clerk Department	1,237,360	-	-	1,237,360
City Council	159,923	-	-	159,923
Finance Department	650,370	-	-	650,370
Human Resources Department	3,800,370	-	-	3,800,370
Mayor's Office	337,431	-	-	337,431
Revenue Department	292,258	-	-	292,258
Engineering Department	648,136	-	-	648,136
Senior Center Department	326,421	-	-	326,421
Information Technology Department	540,667	-	-	540,667
Legal Department	267,069	-	-	267,069
Building Department	908,445	-	-	908,445
Capital Outlay	1,580,246	95,844	-	1,676,090
Debt Service:				
Interest	47,183	-	6,913,537	6,960,720
Principal	385,142	-	1,635,000	2,020,142
Total Expenditures	31,739,129	1,820,619	8,548,537	42,108,285
Other Uses	277,047	6,739,138	-	7,016,185
TOTAL EXPENDITURES AND OTHER USES	32,016,176	8,559,757	8,548,537	49,124,470
ENDING FUND BALANCE				
DESIGNATED/RESERVED	2,690,015	1,485,740	1,363,962	5,539,717
UNDESIGNATED/UNRESERVED	994,676	14,416	-	1,009,092
PROJECTED FUND BALANCE SEPTEMBER 30, 2012	\$ 3,684,691	\$ 1,500,156	\$ 1,363,962	\$ 6,548,809

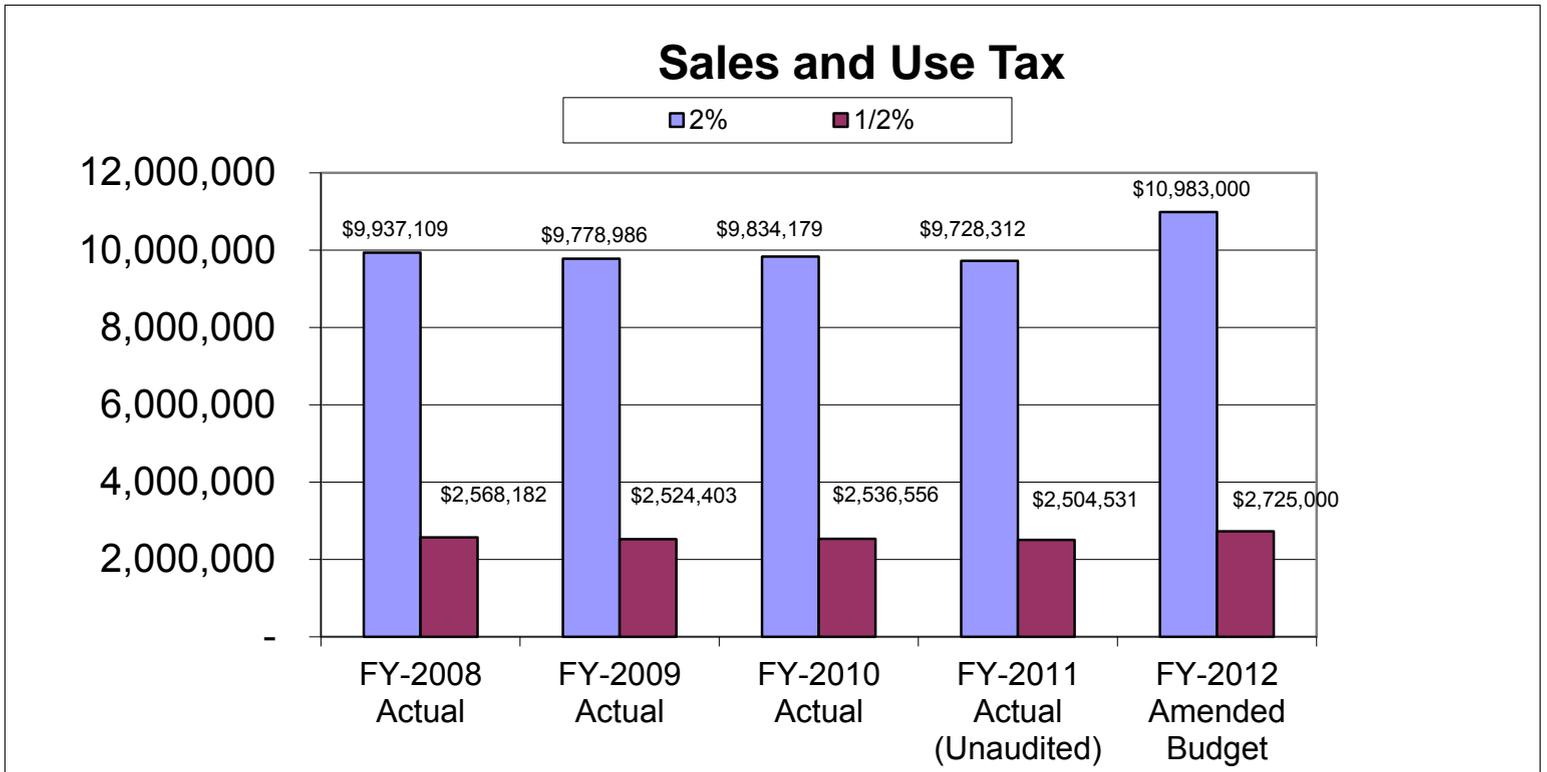
**COMBINED SUMMARY
ALL BUDGETED FUNDS**

Total Resources



Expenditures and Other Uses





The total sales tax rate for the City is eight and one-half percent (8 1/2%) per dollar on all goods and services deemed taxable. The eight and one-half percent sales tax includes 4% state tax, 1-1/2% county tax, and 2-1/2% city tax and 1/2% school tax. The City allocates 2% for general purposes and 1/2% for debt service and general purposes.

PROPERTY TAXES

The following property taxes are currently being levied on all taxable property in the City by the following taxing authorities at the listed rates (in mills):

STATE:

School Tax	3.0 Mills	
Solider Tax	1.0 Mills	
General Tax	2.5 Mills	
		<u>6.5 Mills</u>

MADISON COUNTY:

General Tax	7.0 Mills	
Road & Bridge Tax	4.0 Mills	
County Wide School Tax	4.0 Mills	
County Wide School Tax	1.5 Mills	
Special District 1 School Tax	4.0 Mills	
Special District 1 School Tax	6.5 Mills	
		<u>27.0 Mills</u>

CITY:

General Tax	7.0 Mills	
Water and Sewer	5.5 Mills [1]	
Library	0.5 Mill	
Special School Tax	11.0 Mills [2]	
		<u>24.0 Mills</u>

TOTAL

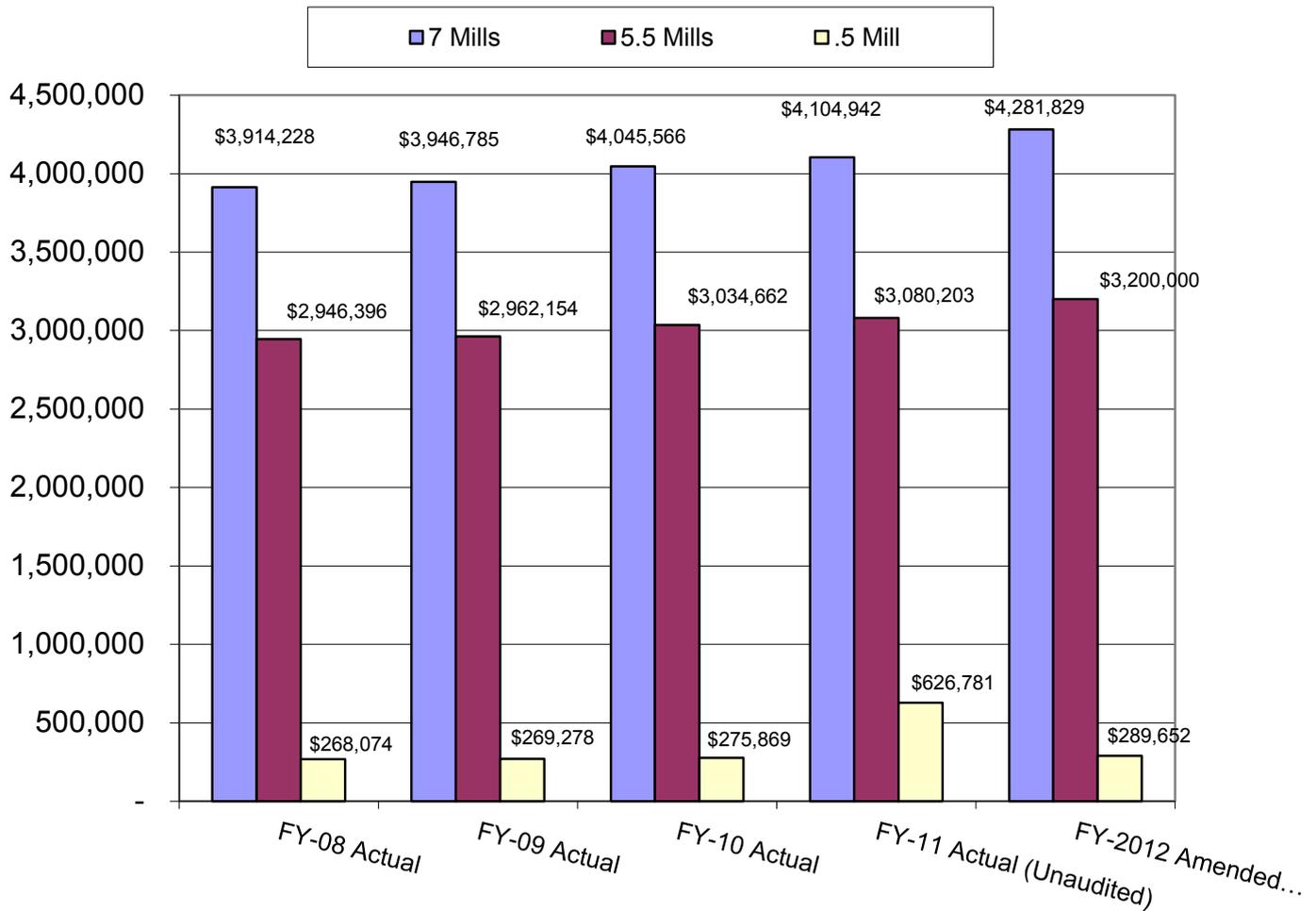
57.5 Mills

[1] The 5.5 mills property tax was approved by the citizens of the City of Madison at a referendum held during May 1989. First collections of the tax were received during November 1989. The revenues are used to service the debt requirements on bonded debt.

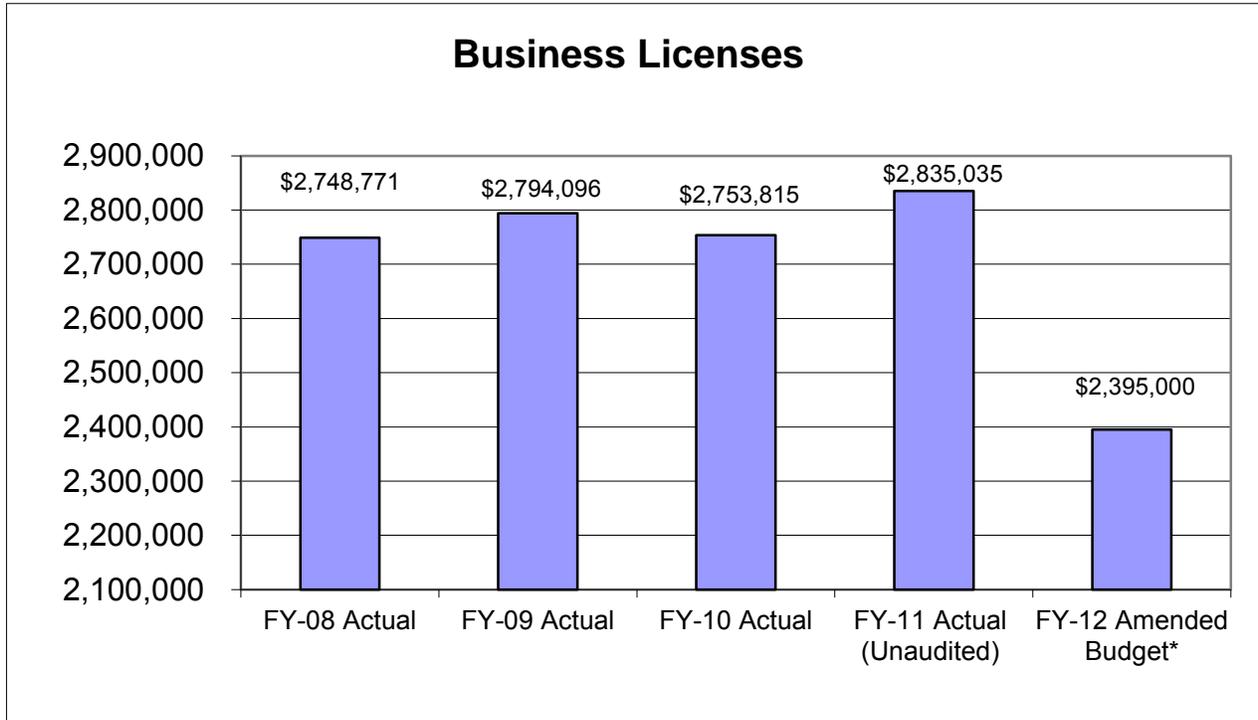
[2] The 11 mills property tax may be used for public school purposes.

NOTE: Property taxes are levied on October 1 for the prior 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 each year after which a penalty and interest rate are required to be charged. The taxes are collected by Madison County Tax Collector and remitted to the City net of a collection fee ranging from 1% to 5%.

Property and Payments in Lieu of Taxes

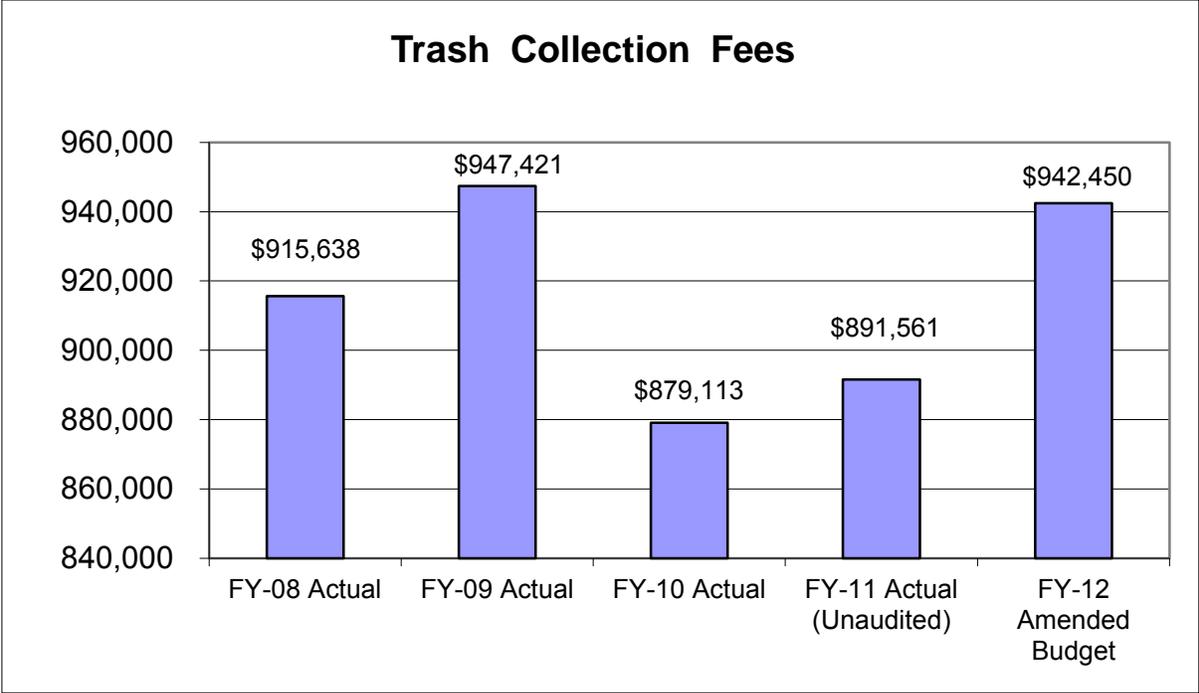


The 7 mills property tax used for general purposes. The 5.5 mills property tax used for debt service. The .5 mill property tax used for operations of the Madison Public Library.



Business Licenses fee charged and collected by the City from all conducting businesses within the corporate limits of Madison.

*Reduction of \$590,000 reclassified to Franchise Fee - Knology



Trash collection fees are based on a \$5.00 per month fee for collection of trash per single-family residential unit fronting on a publicly dedicated street within the corporate limits of Madison. Trash collection fees are billed and collected by Madison Utilities and remitted to the City net a billing and collection fee ranging from 1 to 5 percent.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION III

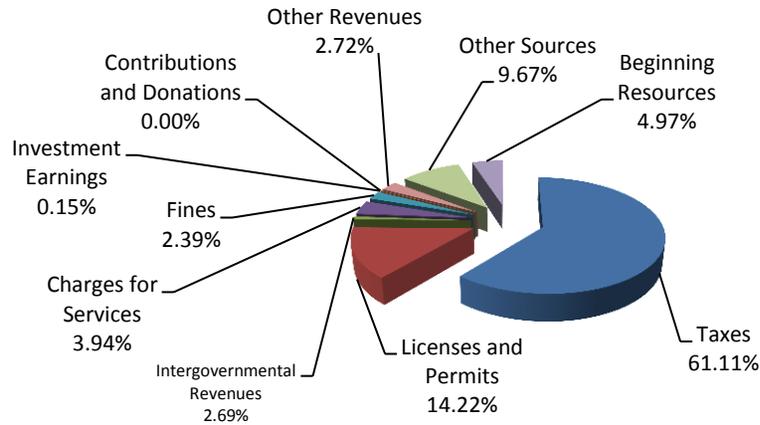
GENERAL FUND

Description

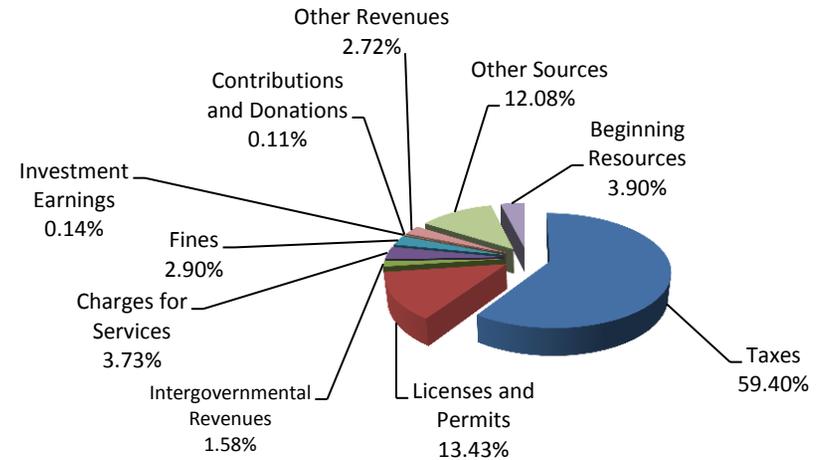
The General Fund is the main operating fund of the City. This fund accounts for the resources used to finance a full range of services. The services include police protection, fire protection and suppression and medical emergency services, municipal court, land use planning, building permits and inspection activities, trash-collection services, parks and recreational facilities, general administrative services and any other activity of the City which is not included in any other fund.

GENERAL FUND AMENDED BUDGET FISCAL YEAR 2012

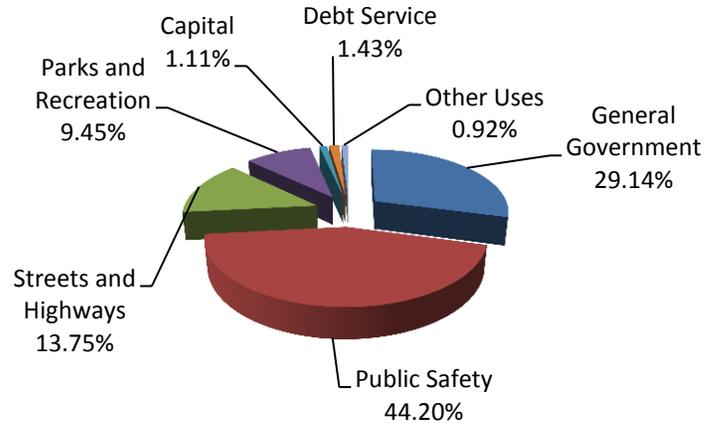
**2012 Adopted Budget
Revenues, Other Sources and Beginning Resources
Total - \$30,234,426**



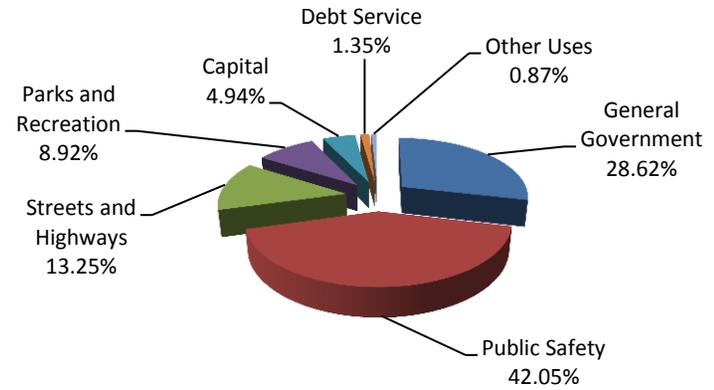
**2012 Amended Budget
Revenues, Other Sources and Beginning Resources
Total - \$32,016,176**



**2012 Adopted Budget
Expenditures and Other Uses
Total - \$30,235,426**



**2012 Amended Budget
Expenditures and Other Uses
Total - \$32,016,176**



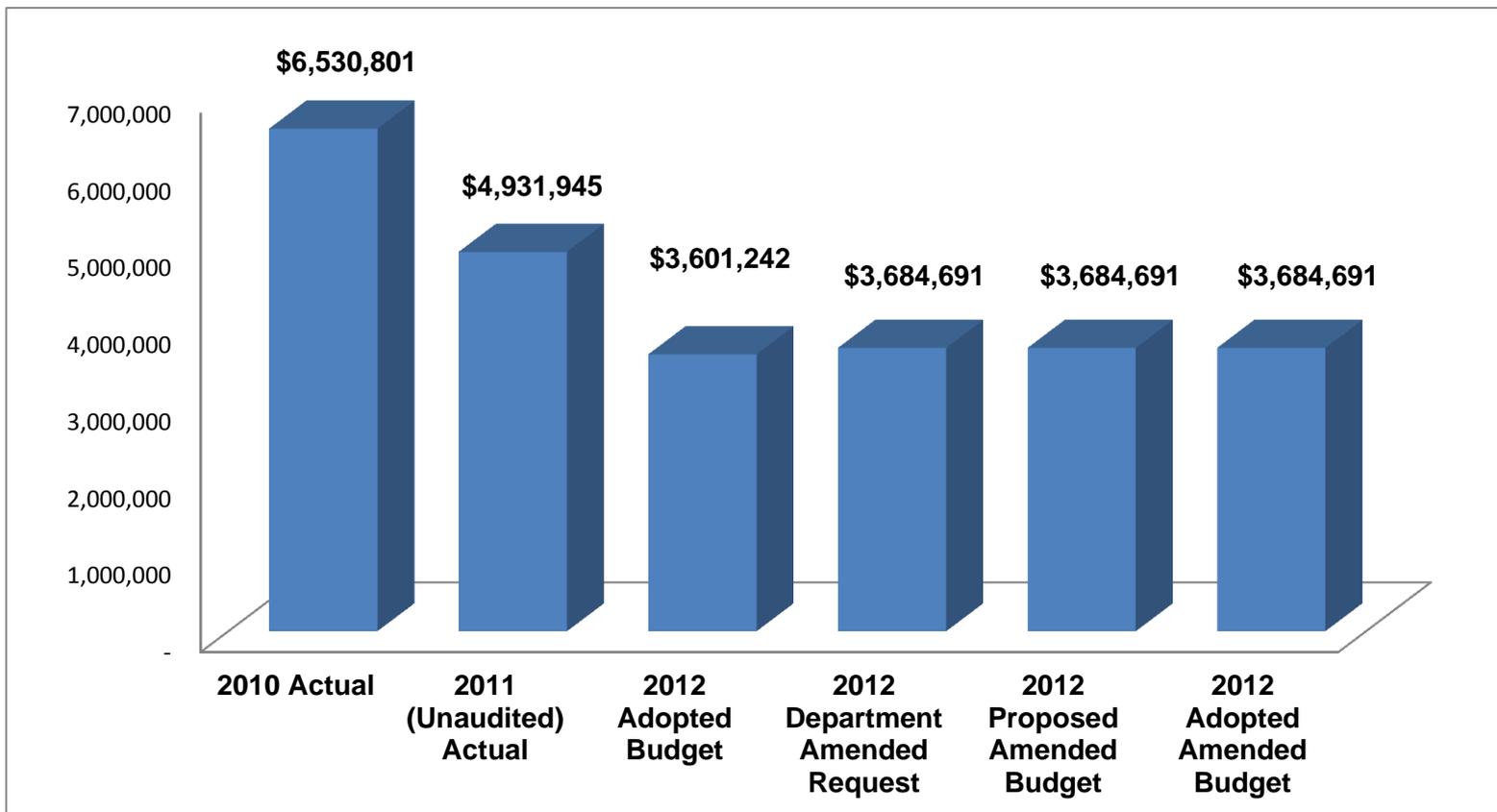
**GENERAL FUND
AMENDED BUDGET - SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FISCAL YEAR 2012**

	2010 ACTUAL	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
REVENUES						
Taxes	\$ 16,646,051	\$ 16,828,902	\$ 18,478,356	\$ 19,016,696	\$ 19,016,696	\$ 19,016,696
Licenses and Permits	4,351,845	4,668,478	4,300,858	4,300,908	4,300,908	4,300,908
Intergovernmental	509,782	846,944	251,833	506,443	506,443	506,443
Charges for Services	1,133,569	1,141,860	1,190,809	1,195,300	1,195,300	1,195,300
Fines	690,945	708,104	722,674	928,674	928,674	928,674
Investment Earnings	71,875	50,913	45,600	45,600	45,600	45,600
Contributions and Donations	15,965	145,712	-	35,510	35,510	35,510
Other Revenues	1,036,321	765,274	821,224	871,020	871,020	871,020
Total Revenues	24,456,352	25,156,187	25,811,354	26,900,151	26,900,151	26,900,151
OTHER SOURCES						
Other Sources	3,806,835	2,745,405	2,922,805	3,868,771	3,868,771	3,868,771
Total Other Sources	3,806,835	2,745,405	2,922,805	3,868,771	3,868,771	3,868,771
TOTAL REVENUES AND OTHER SOURCES	28,263,187	27,901,593	28,734,159	30,768,922	30,768,922	30,768,922
EXPENDITURES						
General Administration	965,681	1,056,577	1,022,439	1,068,939	1,068,939	1,068,939
Police Department	5,979,737	6,421,952	6,889,278	6,930,187	6,930,187	6,930,187
Public Works Department	3,260,652	3,429,556	3,584,627	3,593,127	3,593,127	3,593,127
City Clerk Department	718,119	704,585	806,444	809,444	809,444	809,444
Recreation Department	2,246,690	2,204,572	2,530,882	2,530,882	2,530,882	2,530,882
Fire Department	4,647,988	4,667,173	5,203,896	5,248,639	5,248,639	5,248,639
Community Development and Planning Department	293,654	405,867	376,890	376,890	376,890	376,890
Court Clerk Department	937,885	947,780	1,015,104	1,237,360	1,237,360	1,237,360
City Council	124,375	136,436	159,923	159,923	159,923	159,923
Finance Department	633,046	653,632	640,370	650,370	650,370	650,370
Human Resources	3,729,630	3,811,745	3,800,370	3,800,370	3,800,370	3,800,370
Mayor's Office	352,846	300,596	339,431	337,431	337,431	337,431
Revenue Department	288,707	280,049	242,258	292,258	292,258	292,258
Engineering Department	453,436	515,095	572,195	648,136	648,136	648,136
Senior Center	308,842	292,077	326,421	326,421	326,421	326,421
Information Technology Department	294,394	340,434	516,667	540,667	540,667	540,667
Legal Department	322,919	243,754	267,069	267,069	267,069	267,069
Building Services Department	797,627	824,420	895,073	908,445	908,445	908,445
Capital Outlay	1,597,222	1,415,528	336,717	1,580,246	1,580,246	1,580,246
Debt Service:						
Interest	68,543	66,729	47,183	47,183	47,183	47,183
Principal	490,202	507,835	385,142	385,142	385,142	385,142
Total Expenditures	28,512,197	29,226,393	29,958,379	31,739,129	31,739,129	31,739,129
OTHER USES	263,698	274,056	277,047	277,047	277,047	277,047
Transfers Out						
Total Other Uses	263,698	274,056	277,047	277,047	277,047	277,047
TOTAL EXPENDITURES AND OTHER USES	28,775,895	29,500,449	30,235,426	32,016,176	32,016,176	32,016,176
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(512,709)	(1,598,857)	(1,501,267)	(1,247,254)	(1,247,254)	(1,247,254)
FUND BALANCE - BEGINNING OCT 1	7,043,510	6,530,801	5,102,509	4,931,945	4,931,945	4,931,945
Designated/Reserved	2,445,635	2,515,619	2,581,135	2,690,015	2,690,015	2,690,015
Undesignated/Unreserved	4,085,166	2,416,326	1,020,107	994,675	994,676	994,675
FUND BALANCE - SEPTEMBER 30	\$ 6,530,801	\$ 4,931,945	\$ 3,601,242	\$ 3,684,691	\$ 3,684,691	\$ 3,684,691

Fund Balance % of Change from Prior Year	-7.28%	-24.48%	-44.86%	2.32%	2.32%	2.32%
Fund Balance % of Estimated Revenues	-28.42%	19.61%	13.95%	13.70%	13.70%	13.70%
Fund Balance % of Expenditures	25.66%	16.87%	12.02%	11.61%	11.61%	11.61%

**GENERAL FUND
FUND BALANCE ANALYSIS
2010 - 2012**

	2010 ACTUAL	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
Fund Balance October 1	\$ 7,043,510	\$ 6,530,801	\$ 5,102,509	\$ 4,931,945	\$ 4,931,945	\$ 4,931,945
Add:						
Revenues	24,456,352	25,156,187	25,811,354	26,900,151	26,900,151	26,900,151
Other Sources	3,806,835	2,745,405	2,922,805	3,868,771	3,868,771	3,868,771
Total revenues and other sources	28,263,187	27,901,593	28,734,159	30,768,922	30,768,922	30,768,922
Less:						
Expenditures	28,512,197	29,226,393	29,958,379	31,739,129	31,739,129	31,739,129
Other Uses	263,698	274,056	277,047	277,047	277,047	277,047
Total expenditures and other uses	28,775,895	29,500,449	30,235,426	32,016,176	32,016,176	32,016,176
Fund Balance September 30	\$ 6,530,801	\$ 4,931,945	\$ 3,601,242	\$ 3,684,691	\$ 3,684,691	\$ 3,684,691
Percent of Change from Prior Year	-7.28%	-24.48%	-29.42%	-25.29%	-25.29%	-25.29%
Fund Balance % of Revenues	26.70%	19.61%	13.95%	13.70%	13.70%	13.70%
Fund Balance % of Expenditures	22.91%	16.87%	12.02%	11.61%	11.61%	11.61%



FISCAL POLICY

Balanced Budget: The General Fund operating budget will be balanced, with current revenues, exclusive of beginning resources. If the General Fund operating budget cannot be balanced with current resources, exclusive of beginning resources, the General Fund operating budget may be balanced with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than or equal to ten percent (10%) of the estimated revenues.

**GENERAL FUND
REVENUES AND OTHER SOURCES**

Description	2010 Actual Amount	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
REVENUES						
TAXES						
Sales Tax	9,843,229	9,751,682	10,516,500	10,999,500	10,999,500	10,999,500
Sales Tax Refund	(9,050)	(23,370)	(16,500)	(16,500)	(16,500)	(16,500)
Beer Tax	481,382	513,926	495,734	495,734	495,734	495,734
Property Taxes	3,542,994	3,552,016	3,728,600	3,728,600	3,728,600	3,728,600
Property Taxes - Limestone County	319,315	368,235	343,730	368,730	368,730	368,730
Auto Tax - Madison County	175,988	175,711	177,160	177,160	177,160	177,160
Auto Tax - Limestone County	5,796	7,508	5,866	5,866	5,866	5,866
Excise Tax	27,820	22,677	22,677	22,677	22,677	22,677
Tobacco Tax	5,739	6,379	6,079	6,079	6,079	6,079
ABC Tax	43,085	52,777	49,440	49,440	49,440	49,440
Table Wine	34,557	35,174	36,672	36,672	36,672	36,672
Payment in Lieu of Property Taxes	1,473	1,473	1,473	1,473	1,473	1,473
Liquor	267,918	265,208	275,000	295,000	295,000	295,000
Rental	405,911	426,918	445,000	445,000	445,000	445,000
Lodging	639,552	742,897	800,000	800,000	800,000	800,000
Lodging - One Cent	329,859	372,207	395,000	395,000	395,000	395,000
Cigarette	150,980	161,877	170,000	170,000	170,000	170,000
Franchise Tax - Madison Utilities	270,864	308,989	327,528	327,528	327,528	327,528
Franchise Tax - Athens Utilities	76,278	86,618	76,278	86,618	86,618	86,618
Franchise Fee - Knology	0	0	590,000	590,000	590,000	590,000
SHA Taxes	32,360	0	32,119	32,119	32,119	32,119
TOTAL - TAXES	16,646,051	16,828,902	18,478,356	19,016,696	19,016,696	19,016,696
LICENSES AND PERMITS						
Business License	2,776,132	2,867,372	2,427,275	2,427,275	2,427,275	2,427,275
Business Licenses - Refund	(22,317)	(32,337)	(32,275)	(32,275)	(32,275)	(32,275)
Building Permits	1,411,840	1,588,400	1,693,025	1,693,025	1,693,025	1,693,025
Home Occupation Permits	0	2,015	708	708	708	708
Mechanical Permits	0	49,787	23,365	23,365	23,365	23,365
Gas Permits	0	14,425	10,182	10,182	10,182	10,182
Sign Permits	0	1,045	450	450	450	450
Re-Inspection Permits	0	4,316	3,500	3,500	3,500	3,500
Grading Permits	0	25	25	75	75	75
Trade Permits - Miscellaneous	78,008	35,892	41,200	41,200	41,200	41,200
Trade Permits - Sign	3,025	1,108	1,545	1,545	1,545	1,545
Trade Permits - Plumbing	35,502	54,960	51,500	51,500	51,500	51,500
Trade Permits - Electric	69,454	81,320	80,208	80,208	80,208	80,208
Permit - Burn	200	150	150	150	150	150
TOTAL - LICENSES AND PERMITS	4,351,845	4,668,478	4,300,858	4,300,908	4,300,908	4,300,908

**GENERAL FUND
REVENUES AND OTHER SOURCES**

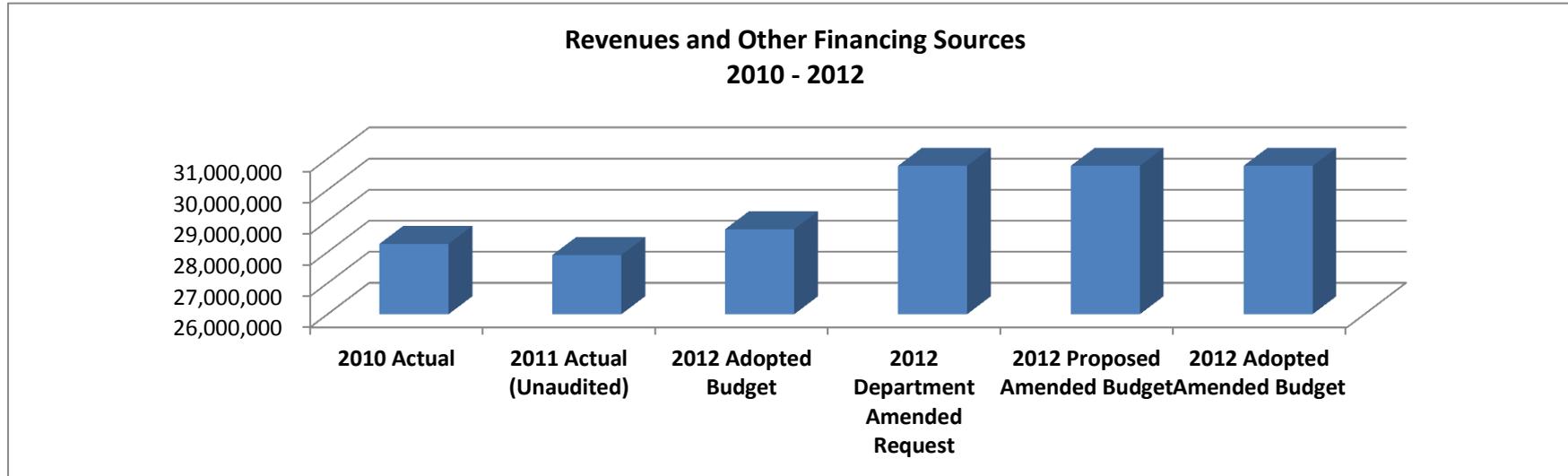
Description	2010 Actual Amount	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
REVENUES						
INTERGOVERNMENTAL						
Grant Revenue	0	2,386	73,965	92,708	92,708	92,708
Grant Revenue - HIDTA Overtime	3,577	11,533	0	3,088	3,088	3,088
Grant Revenue - Northeast Alabama Traffic Officer Overtime	14,973	13,185	0	3,893	3,893	3,893
Grant Revenue - Bulletproof Vest	2,934	5,816	0	0	0	0
Grant Revenue - Police Technology / 2006-CK-WX-0186	58,137	0	0	0	0	0
Grant Revenue - Police Technology / 2006-CK-WX-0136	9,567	0	0	0	0	0
Grant Revenue - D.V.(Congress Awarded) / 2008-DD-BX-0638	40,024	40,382	0	0	0	0
Grant Revenue - 2009 JAG Grant	35,152	0	0	0	0	0
Grant Revenue - SAFER / EMW-2006-FF-03166	86,743	17,788	0	0	0	0
Grant Revenue - SAFER / EMW-2007-FF-00153	164,430	96,092	72,868	72,868	72,868	72,868
Grant Revenue - Assistance to Firefighters / EMW-2009-FO-01042	0	195,318	0	0	0	0
Grant Revenue - Assistance to Firefighters / EMW-2009-FP-00753	7,657	0	0	0	0	0
Grant Revenue - EMA # 08-SHL	2,919	0	0	0	0	0
Grant Revenue - EMA # 09-MAL	0	6,560	0	0	0	0
Energy Grant - Consultant	2,444	14,967	0	5,700	5,700	5,700
Energy Grant - LED Street Lights	5,649	45,800	0	22,280	22,280	22,280
Energy Grant - Sensor Switches	5,802	28,465	0	0	0	0
Energy Grant - Thermostats	1,546	9,145	0	0	0	0
AFG Grant - Fire Department Radios	0	0	0	145,600	145,600	145,600
State Forfeiture	62,863	55,020	20,000	75,306	75,306	75,306
FEMA Reimbursement	5,367	304,489	0	0	0	0
Deployment - State of Alabama	0	0	85,000	85,000	85,000	85,000
TOTAL - INTERGOVERNMENTAL	509,782	846,944	251,833	506,443	506,443	506,443
CHARGES FOR SERVICES						
Trash Collection Revenues	879,113	891,561	942,450	942,450	942,450	942,450
Animal Impoundment Revenue	1,115	2,140	2,000	2,000	2,000	2,000
Animal License Revenue	21,754	36,105	35,000	35,000	35,000	35,000
Alarm Fee Revenue	1,270	4,820	4,500	4,500	4,500	4,500
Subdivision Plat Fee Revenue	16,242	19,094	10,879	15,370	15,370	15,370
Rezoning Fee	4,750	2,750	2,380	2,380	2,380	2,380
Rezoning Fee - Advertising	895	1,616	1,000	1,000	1,000	1,000
Rezoning Fee - Vacation of Easement	0	400	0	0	0	0
Game Room Fees Revenue	0	13,495	0	0	0	0
Kid's Camp Fee Revenue	0	40,100	50,000	50,000	50,000	50,000
Daily Admissions Revenue	47,930	35,476	37,000	37,000	37,000	37,000
Recreation Center Rent Revenue	82,676	26,330	28,000	28,000	28,000	28,000
Recreation Miscellaneous Fee Revenue	3,014	1,095	1,000	1,000	1,000	1,000
Membership Fee Revenue - Dublin Park	36,769	33,588	32,000	32,000	32,000	32,000
Senior Center Facility Rental Fees	0	1,010	0	0	0	0

**GENERAL FUND
REVENUES AND OTHER SOURCES**

Description	2010 Actual Amount	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
REVENUES						
Special Events - Sport Revenue	3,404	1,390	1,500	1,500	1,500	1,500
Tennis Lessons Revenue	2,618	348	1,000	1,000	1,000	1,000
Swim Lessons Revenue	17,670	10,100	10,000	10,000	10,000	10,000
Swimming Daily Fee Revenue	5,664	11,373	20,000	20,000	20,000	20,000
Pool Parties Revenue	1,270	1,550	1,800	1,800	1,800	1,800
Water Aerobics	0	0	3,800	3,800	3,800	3,800
MARS Revenue	6,215	7,520	6,500	6,500	6,500	6,500
Batting Cage Fee Revenue	1,200	0	0	0	0	0
TOTAL - CHARGES FOR SERVICES	1,133,569	1,141,860	1,190,809	1,195,300	1,195,300	1,195,300
FINES						
Fines	690,945	708,104	722,674	928,674	928,674	928,674
TOTAL - FINES	690,945	708,104	722,674	928,674	928,674	928,674
INVESTMENT EARNINGS						
Interest Income - General Fund	30,706	16,565	18,000	18,000	18,000	18,000
Interest Income	1,692	1,118	600	600	600	600
Penalties and Interest Sales Tax	39,477	33,230	27,000	27,000	27,000	27,000
TOTAL - INVESTMENT EARNINGS	71,875	50,913	45,600	45,600	45,600	45,600
CONTRIBUTIONS AND DONATIONS						
Police Department Donations Revenue	3,100	40,821	0	2,425	2,425	2,425
Recreation Donations Revenue	7,188	51,741	0	20,862	20,862	20,862
Donations	731	150	0	911	911	911
Restricted Donations - Recreation	4,946	53,000	0	11,312	11,312	11,312
TOTAL - CONTRIBUTIONS AND DONATIONS	15,965	145,712	0	35,510	35,510	35,510
OTHER REVENUES						
Transfers In - Component - Madison City Schools	286,461	249,049	288,055	326,228	326,228	326,228
Miscellaneous Revenue	84,642	48,044	50,000	70,000	70,000	70,000
Miscellaneous - Workers Compensation	0	0	0	4,726	4,726	4,726
Miscellaneous - Police	0	15,910	1,500	1,500	1,500	1,500
Discounts Earned	0	26	0	0	0	0
Cash Over/Under	17	99	0	0	0	0
North Alabama Gas District Revenue	294,715	355,130	372,887	356,130	356,130	356,130
Insurance Deductible Revenue	271,703	11,623	10,000	13,654	13,654	13,654
Property Rental Revenue	98,782	85,393	98,782	98,782	98,782	98,782
Court Seminar Revenues	0	0	0	0	0	0
Neighborhood Park Revenue	0	0	0	0	0	0
TOTAL - OTHER REVENUES	1,036,321	765,274	821,224	871,020	871,020	871,020

**GENERAL FUND
REVENUES AND OTHER SOURCES**

Description	2010 Actual Amount	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
REVENUES						
OTHER FINANCING SOURCES						
Transfers In	3,000,000	2,713,331	2,725,831	2,725,831	2,725,831	2,725,831
Transfers In - TVA Tax	25,918	30,217	34,974	34,974	34,974	34,974
Sales of Fixed Assets	33,323	1,857	162,000	461,560	461,560	461,560
Proceeds - Capital Lease	747,594	0	0	646,406	646,406	646,406
TOTAL - OTHER FINANCING SOURCES	3,806,835	2,745,405	2,922,805	3,868,771	3,868,771	3,868,771
TOTAL - REVENUES AND OTHER FINANCING SOURCES	28,263,187	27,901,593	28,734,159	30,768,922	30,768,922	30,768,922



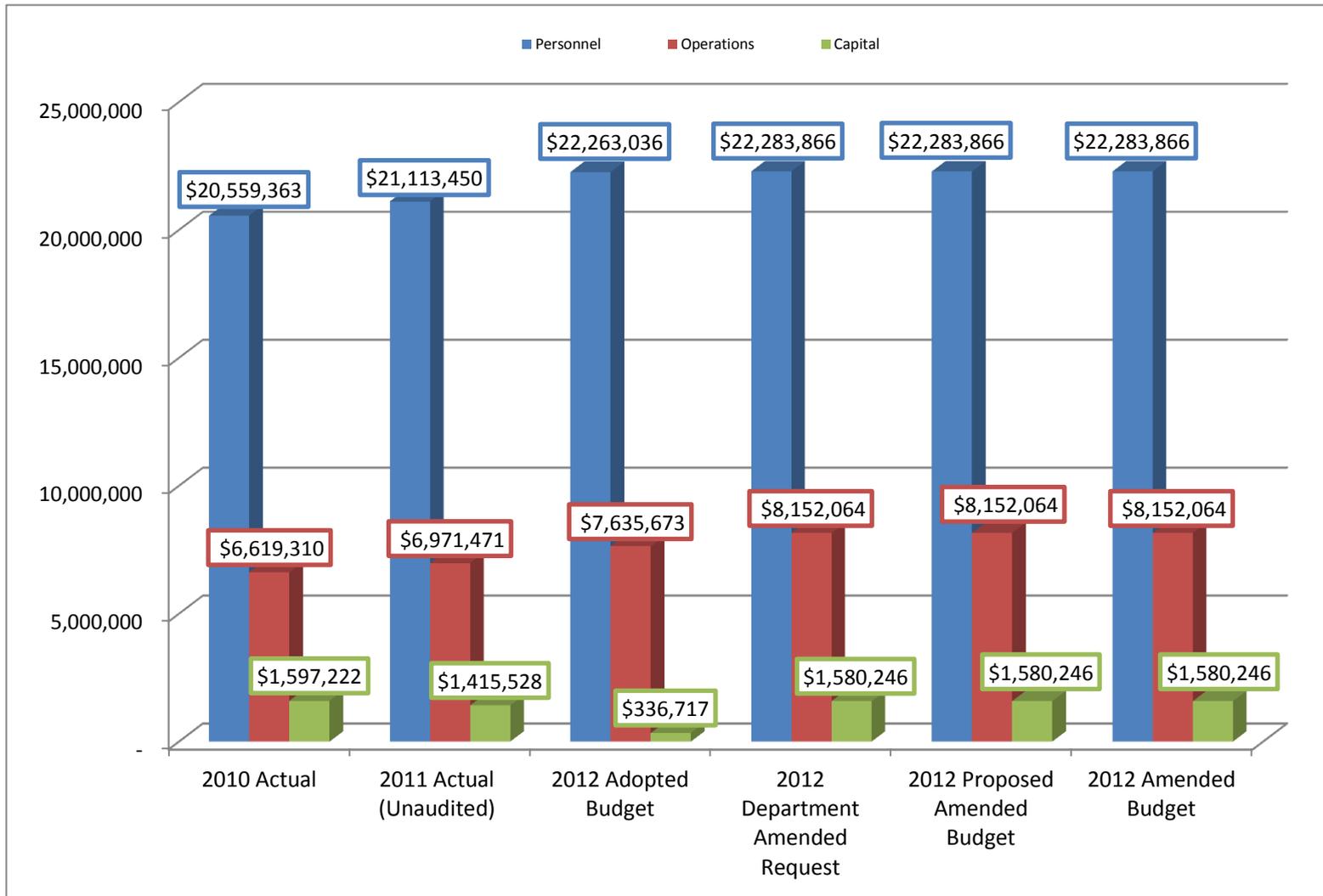
**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	2010 ACTUAL	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
General Administration						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	1,229,504	1,330,632	1,299,486	1,345,986	1,345,986	1,345,986
Capital	8,261	-	-	-	-	-
TOTAL	1,237,765	1,330,632	1,299,486	1,345,986	1,345,986	1,345,986
Police						
Personnel	5,510,688	5,925,189	6,384,378	6,425,287	6,425,287	6,425,287
Operations	552,199	552,428	546,474	546,474	546,474	546,474
Capital	396,372	108,830	50,000	808,731	808,731	808,731
TOTAL	6,459,259	6,586,447	6,980,852	7,780,492	7,780,492	7,780,492
Public Works						
Personnel	2,171,128	2,175,736	2,192,355	2,162,355	2,162,355	2,162,355
Operations	1,311,937	1,434,581	1,469,624	1,508,124	1,508,124	1,508,124
Capital	375,783	249,587	150,000	398,621	398,621	398,621
TOTAL	3,858,848	3,859,905	3,811,979	4,069,100	4,069,100	4,069,100
City Clerk						
Personnel	246,347	250,190	261,094	261,094	261,094	261,094
Operations	471,772	454,395	545,350	548,350	548,350	548,350
Capital	14,819	-	-	35,675	35,675	35,675
TOTAL	732,938	704,585	806,444	845,119	845,119	845,119
Recreation						
Personnel	1,414,496	1,376,968	1,573,103	1,573,103	1,573,103	1,573,103
Operations	858,985	844,962	957,779	957,779	957,779	957,779
Capital	407,720	274,961	23,000	23,000	23,000	23,000
TOTAL	2,681,201	2,496,891	2,553,882	2,553,882	2,553,882	2,553,882
Fire						
Personnel	4,294,504	4,283,090	4,577,462	4,577,462	4,577,462	4,577,462
Operations	546,817	584,200	819,767	864,510	864,510	864,510
Capital	56,635	226,605	52,500	238,193	238,193	238,193
TOTAL	4,897,956	5,093,895	5,449,729	5,680,165	5,680,165	5,680,165
Planning						
Personnel	213,514	276,765	300,290	300,290	300,290	300,290
Operations	80,141	129,102	76,600	76,600	76,600	76,600
Capital	1,518	-	-	-	-	-
TOTAL	295,173	405,867	376,890	376,890	376,890	376,890
Court Clerk						
Personnel	440,396	465,873	478,385	485,642	485,642	485,642
Operations	497,488	481,906	536,719	751,718	751,718	751,718
Capital	20,196	-	-	-	-	-
TOTAL	958,080	947,780	1,015,104	1,237,360	1,237,360	1,237,360
City Council						
Personnel	96,373	94,417	102,123	102,123	102,123	102,123
Operations	28,002	42,019	57,800	57,800	57,800	57,800
Capital	-	-	-	-	-	-
TOTAL	124,375	136,436	159,923	159,923	159,923	159,923
Finance						
Personnel	526,673	541,307	549,836	549,836	549,836	549,836
Operations	131,499	212,828	191,039	201,039	201,039	201,039
Capital	111,487	382,362	-	-	-	-
TOTAL	769,659	1,136,498	740,875	750,875	750,875	750,875

**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	2010 ACTUAL	2011 ACTUAL (Unaudited)	2012 ADOPTED BUDGET	2012 DEPARTMENT AMENDED REQUEST	2012 PROPOSED AMENDED BUDGET	2012 ADOPTED AMENDED BUDGET
Human Resources						
Personnel	3,664,404	3,741,594	3,685,145	3,685,145	3,685,145	3,685,145
Operations	65,226	70,151	115,225	115,225	115,225	115,225
Capital	7,149	9,630	-	-	-	-
TOTAL	3,736,779	3,821,376	3,800,370	3,800,370	3,800,370	3,800,370
Mayor's Office						
Personnel	208,850	207,797	212,756	212,756	212,756	212,756
Operations	151,804	93,400	126,675	124,675	124,675	124,675
Capital	-	83,410	-	-	-	-
TOTAL	360,654	384,607	339,431	337,431	337,431	337,431
Revenue						
Personnel	248,972	229,868	182,078	182,078	182,078	182,078
Operations	39,736	50,181	60,180	110,180	110,180	110,180
Capital	7,270	-	-	-	-	-
TOTAL	295,978	280,049	242,258	292,258	292,258	292,258
Engineering						
Personnel	404,259	422,991	449,650	452,314	452,314	452,314
Operations	49,177	92,104	122,545	195,822	195,822	195,822
Capital	43,500	-	15,000	13,481	13,481	13,481
TOTAL	496,936	515,095	587,195	661,617	661,617	661,617
Senior Center						
Personnel	240,202	210,100	234,893	234,893	234,893	234,893
Operations	68,640	81,977	91,528	91,528	91,528	91,528
Capital	6,479	-	-	-	-	-
TOTAL	315,321	292,077	326,421	326,421	326,421	326,421
Information Technology						
Personnel	71,941	74,001	242,096	242,096	242,096	242,096
Operations	222,453	285,993	294,132	318,132	318,132	318,132
Capital	117,262	80,142	7,217	7,217	7,217	7,217
TOTAL	411,656	440,137	543,445	567,445	567,445	567,445
Legal						
Personnel	134,558	148,193	150,019	150,019	150,019	150,019
Operations	188,361	95,562	117,050	117,050	117,050	117,050
Capital	2,963	-	-	-	-	-
TOTAL	325,882	243,754	267,069	267,069	267,069	267,069
Building Services						
Personnel	672,058	689,371	687,373	687,373	687,373	687,373
Operations	125,569	135,049	207,700	221,072	221,072	221,072
Capital	19,808	-	39,000	55,328	55,328	55,328
TOTAL	817,435	824,420	934,073	963,773	963,773	963,773
TOTAL	\$ 28,775,895	\$ 29,500,449	\$ 30,235,426	\$ 32,016,176	\$ 32,016,176	\$ 32,016,176

**GENERAL FUND
EXPENDITURES AND OTHER USES**



Personnel - includes the salaries and wages paid to employees, benefits such as retirement, social security, health insurance, life insurance and workers compensation insurance.

Operations - includes expenditures for contractual services and commodities which are expendable items that are consumable or have a short life span such as office supplies, gasoline and minor equipment.

Capital - fixed assets which have a value of \$2,500 or more and have a useful economic lifetime of more than one year; or asset of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

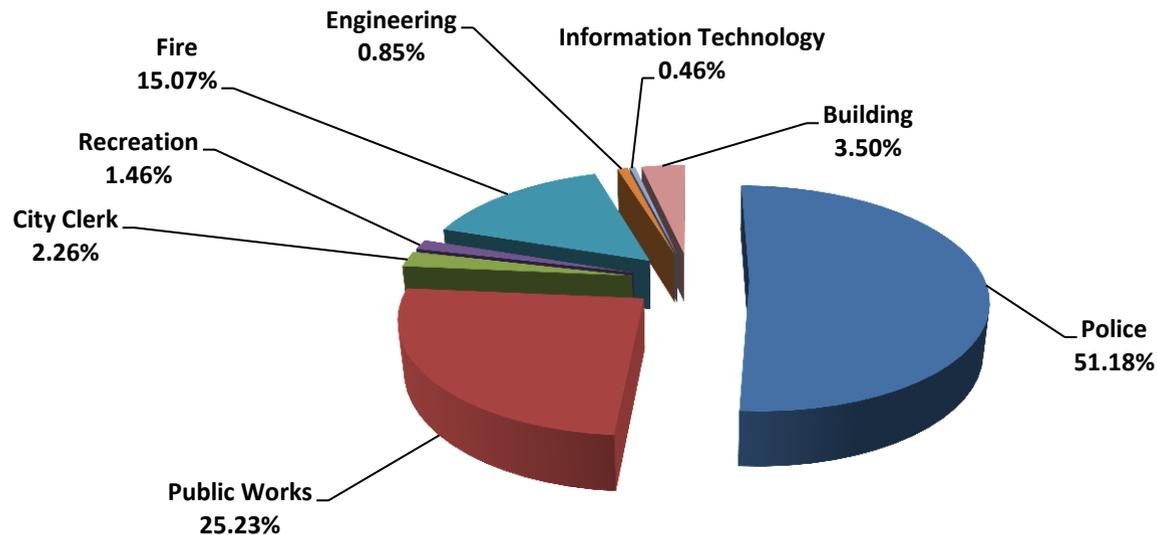
**GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR 2012 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	2012 Adopted Budget	2012 Amended Budget
Police	Patrol	Two Vehicles (State Forfeiture Funds)	Vehicle	43,452	43,452	43,452
	Patrol	One Vehicle (State Forfeiture Funds)	Vehicle	22,159	-	22,159
	Patrol	One Vehicle (State Forfeiture Funds)	Vehicle	30,346	-	30,346
	Patrol	One Vehicle (State Forfeiture Funds)	Vehicle	21,299	-	21,299
	Patrol	Two Communication Systems (State Forfeiture Funds)	Equipment	10,920	6,548	10,920
	Patrol	Computers for Vehicles (Sate Forfeiture Funds)	Computer	12,885	-	12,885
	Patrol	Mobile Radios/Equipment	Equipment	21,264	-	21,264
	Patrol	Four (4) Equipped Vehicles - (mid-year request)	Vehicle	156,651		156,651
	Patrol	Radios - (mid-year request)	Equipment	489,755		489,755
		TOTAL			50,000	808,731
Public Works		One (1) 1999 - 4700	Vehicle	17,500	-	17,500
		One (1) 2008 F-250 Ext Cab	Vehicle	22,500	-	22,500
		One (1) 2008 F-250 4x4	Vehicle	15,500	-	15,500
		One (1) 2009 F-150 Ext Cab	Vehicle	15,500	-	15,500
		Equipment Shed	Building	20,940	20,940	20,940
		Fence	Improvements	1,905	1,905	1,905
		One (1) ice machine	Equipment	3,628	3,628	3,628
		Building renovations	Improvements	16,777	16,777	16,777
		One (1) used mid-size hydraulic excavator	Equipment	76,750	75,801	76,750
		One (1) mini excavator	Improvements	30,949	30,949	30,949
		One (1) rower rake	Equipment	7,695	-	7,695
		One (1) brush cutter	Equipment	4,895	-	4,895
		One (1) 16x16 high lift door- equipment shed	Building	21,082	-	21,082
		One (1) used A-boom tractor	Equipment	28,000		28,000
		One (1) 25 ton trailer	Equipment	24,000		24,000
		One (1) water trailer	Equipment	20,000		20,000
		One (1) 1/2 tond pickup 4x4 extended cab	Vehicle	23,000		23,000
		Two (2) - 10 pickup trucks	Vehicle	30,000		30,000
	Fleet	One (1) used truck	Vehicle	15,000		15,000
		Warehouse shelving	Improvements	3,000		3,000
		TOTAL			150,000	398,621
City Clerk	Administration	Shelving Units for Archives (mid-year request)	Equipment	33,000		
	Administration	One (1) fire proof file cabinet	Office Furniture	2,675		35,675
Recreation	Parks	Fencing for Palmer Park	Equipment	15,000	15,000	15,000
	Aquatic	Pool Motor	Improvement	8,000	8,000	8,000
		TOTAL			23,000	23,000

**GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR 2012 - BUDGET**

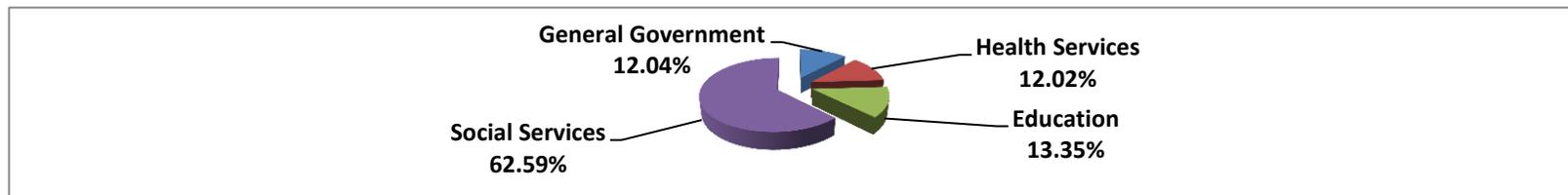
Department	Division	Item/Description	Item Type	Cost	2012 Adopted Budget	2012 Amended Budget
Fire	Fire and Rescue	Furniture for New Station #2	Furniture	52,500	52,500	52,500
	Fire and Rescue	Radios/Equipment (mid-year request)	Equipment	36,000		36,000
	Fire and Rescue	Radios/Equipment (mid-year request) Grant	Equipment	149,693		149,693
		TOTAL			52,500	238,193
Engineering	All	One (1) Oce Plot Wave 300 Printer	Equipment	13,481	15,000	13,481
Information Technology	All	Two (2) Switches	Equipment	7,217	7,217	7,217
Building	Maintenance	Repairs to City Hall (\$10,000 mid-year request)	Improvement	40,000	30,000	40,000
	Inspection	Notebooks	Computer	6,328		6,328
	Inspection	Software for Inspection	Software	9,000	9,000	9,000
		TOTAL			39,000	55,328
GRAND TOTAL					\$ 336,717	\$ 1,580,246

**Percentage of Capital Outlay Expenditures
by Department**



SUMMARY OF FUNDING FOR OUTSIDE AGENCIES

	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Adopted Budget	2012 Amended Budget
GENERAL GOVERNMENT					
Huntsville/Madison County Emergency Management	\$ 48,053	\$ 51,599	\$ 46,439	\$ 46,439	\$ 46,439
Total - General Government	48,053	51,599	46,439	46,439	46,439
HEALTH SERVICES					
Madison County Health Department	25,000	19,000	17,100	25,000	25,000
Mental Health Center of Madison County	25,000	23,750	21,375	21,375	21,375
Total - Health Services	50,000	42,750	38,475	46,375	46,375
EDUCATION					
Madison Arts Council	3,000	3,800	3,420	6,500	6,500
Madison City Schools	50,000	50,000	45,000	45,000	45,000
Total - Education	53,000	53,800	48,420	51,500	51,500
SOCIAL SERVICES					
Beautification Board	10,000	9,500	8,550	8,550	8,550
Botanical Garden	5,000	4,750	4,275	4,275	4,275
Convention Visitors Bureau	16,500	15,675	10,507	15,000	15,000
Huntsville/Madison County Chamber of Commerce	10,000	9,500	8,550	25,000	25,000
Land Trust of Huntsville and North Alabama	20,000	19,000	17,100	10,000	10,000
Madison Chamber of Commerce	65,000	57,000	51,300	55,000	55,000
Madison Disability Board	-	-	-	1,500	1,500
Madison Greenway and Trails	2,000	-	-	-	-
National Children's Advocacy Center	10,000	9,500	8,550	8,550	8,550
The Volunteer Center of Madison County	5,000	-	-	-	-
YMCA	100,000	95,000	85,500	50,000	50,000
North Alabama Transportation Foundation (NALTF)	5,000	4,750	4,275	-	-
US Space and Rocket Center	-	9,500	8,550	8,550	8,550
Madison Boulevard Economic Development	-	-	-	20,000	50,000
Veterans Memorial	-	-	-	5,000	5,000
Total - Social Services	248,500	234,175	207,157	211,425	241,425
TOTAL SUPPORT TO OUTSIDE AGENCIES	\$ 399,553	\$ 382,324	\$ 340,491	\$ 355,739	\$ 385,739



GENERAL ADMINISTRATION - 010

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Request	2012 Proposed Amended Budget	2012 Adopted Amended Budget
OPERATING EXPENDITURES/EXPENSES						
Telephone	30,251	16,147	18,000	18,000	18,000	18,000
Utilities	100,546	122,926	132,000	132,000	132,000	132,000
Miscellaneous	13,172	4,342	5,000	20,000	20,000	20,000
Land Rental CAC	0	500	500	500	500	500
Rental Contracts	5,212	3,725	1,200	1,200	1,200	1,200
Gas & Oil	435,493	570,037	500,000	500,000	500,000	500,000
Contingency	0	0	10,000	10,000	10,000	10,000
Special Projects	1,183	1,183	1,500	1,500	1,500	1,500
Special Projects - Non-Departmental	379,824	337,716	354,239	385,739	385,739	385,739
TOTAL - OPERATING EXPENDITURES/EXPENSES	965,681	1,056,577	1,022,439	1,068,939	1,068,939	1,068,939
CAPITAL OUTLAY						
Capital Outlay	8,261	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	8,261	0	0	0	0	0
OTHER FINANCING USES						
Transfers Out	259,384	271,047	269,047	269,047	269,047	269,047
Transfers Out - Domestic Violence	4,314	3,009	8,000	8,000	8,000	8,000
TOTAL - OTHER FINANCING USES	263,698	274,056	277,047	277,047	277,047	277,047
TOTAL - GENERAL ADMINISTRATION	1,237,640	1,330,632	1,299,486	1,345,986	1,345,986	1,345,986

POLICE DEPARTMENT - 020

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	4,822,696	5,098,303	5,501,100	5,536,560	5,536,560	5,536,560
Overtime	188,207	313,671	236,496	239,209	239,209	239,209
Payroll Taxes	366,723	396,344	439,040	441,776	441,776	441,776
Workmen's Compensation	133,062	116,871	207,742	207,742	207,742	207,742
TOTAL - PERSONNEL SERVICES	5,510,688	5,925,189	6,384,378	6,425,287	6,425,287	6,425,287
OPERATING EXPENDITURES/EXPENSES						
Animal Control	4,086	4,931	5,500	5,500	5,500	5,500
Advertising/Publishing	1,416	1,437	2,000	2,000	2,000	2,000
Printing	2,975	3,650	3,700	3,700	3,700	3,700
Postage	507	932	1,200	1,200	1,200	1,200
Telephone	37,517	39,376	43,000	43,000	43,000	43,000
Miscellaneous	528	529	500	500	500	500
Miscellaneous - State Forfeiture - Police Use Only	0	0	500	500	500	500
Canine	2,349	5,636	6,000	6,000	6,000	6,000
Repairs - City Buildings	0	500	500	500	500	500
Maintenance Contracts	69,876	51,423	54,200	54,200	54,200	54,200
Repairs - General	14,284	13,521	12,000	12,000	12,000	12,000
Rental Contracts	21,304	27,403	31,000	31,000	31,000	31,000
Office Supplies	12,202	12,152	12,000	12,000	12,000	12,000
Office Furniture	2,749	18,750	7,000	7,000	7,000	7,000
Small Equipment - Not Office	2,226	5,106	5,000	5,000	5,000	5,000
Specialty Supplies	29,708	29,898	31,000	31,000	31,000	31,000
Specialty Supplies - SR TEA	720	3,937	5,000	5,000	5,000	5,000
Specialty Supplies - Traffic	3,821	930	2,000	2,000	2,000	2,000
Specialty Supplies - SRO/CA	2,500	1,287	2,500	2,500	2,500	2,500
Specialty Supplies - Weapons	25,382	37,409	40,000	40,000	40,000	40,000
Specialty Supplies - State Forfeiture - Police Use Only	0	14,387	10,000	10,000	10,000	10,000
Office Equipment	2,302	2,138	2,500	2,500	2,500	2,500
Uniforms	45,417	65,253	70,000	70,000	70,000	70,000
Uniforms - State Forfeiture - Police Use Only	0	4,717	4,000	4,000	4,000	4,000
Vehicle Maintenance	27,988	28,350	36,000	36,000	36,000	36,000
Training	62,736	49,006	55,000	55,000	55,000	55,000
Auto Mileage	675	1,849	2,000	2,000	2,000	2,000
Publications	1,800	39	3,000	3,000	3,000	3,000
Association Dues	2,291	1,635	2,000	2,000	2,000	2,000
Police Professional Liability	39,327	35,581	38,500	38,500	38,500	38,500

POLICE DEPARTMENT - 020

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
Job Health	3,355	4,378	4,500	4,500	4,500	4,500
Progress/Development	593	457	800	800	800	800
Special Account	2,526	4,890	5,000	5,000	5,000	5,000
Special Projects	443	1,016	2,000	2,000	2,000	2,000
Grant Expenditures	44,228	0	0	0	0	0
Police Donation Uses	1,222	24,260	5,000	5,000	5,000	5,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	469,049	496,763	504,900	504,900	504,900	504,900
CAPITAL OUTLAY						
Capital Outlay	201,441	0	0	0	0	0
Capital Outlay - Vehicles	0	95,743	0	156,651	156,651	156,651
Capital Outlay - Office Furniture	0	0	0	0	0	0
Capital Outlay - Communications Equipment	0	0	0	489,755	489,755	489,755
Capital Outlay - Computers & Related	0	2,907	0	0	0	0
Capital Outlay - State Forfeiture - Police Use Only	0	10,180	50,000	162,325	162,325	162,325
Capital Outlay - Lease Purchase	194,931	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	396,372	108,830	50,000	808,731	808,731	808,731
DEBT SERVICE						
Interest	4,658	4,317	3,372	3,372	3,372	3,372
Payment on Debt	78,492	51,347	38,202	38,202	38,202	38,202
TOTAL - DEBT SERVICE	83,150	55,665	41,574	41,574	41,574	41,574
TOTAL - POLICE DEPARTMENT - 020	6,459,259	6,586,447	6,980,852	7,780,492	7,780,492	7,780,492

PUBLIC WORKS DEPARTMENT - 030

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	1,802,814	1,763,107	1,821,715	1,821,715	1,821,715	1,821,715
Overtime	107,249	167,104	80,000	50,000	50,000	50,000
Payroll Taxes	139,592	139,893	145,530	145,530	145,530	145,530
Workmen's Compensation	121,472	105,633	145,110	145,110	145,110	145,110
TOTAL - PERSONNEL SERVICES	2,171,128	2,175,736	2,192,355	2,162,355	2,162,355	2,162,355
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	3,868	8,000	44,500	44,500	44,500	44,500
Sub-Contract Work	94,254	91,970	74,000	110,500	110,500	110,500
Advertising/Publishing	193	1,289	400	400	400	400
Printing	473	179	200	200	200	200
Telephone	19,788	18,477	12,000	20,000	20,000	20,000
Utilities	16,900	19,021	18,000	18,000	18,000	18,000
Miscellaneous	2,634	5,127	2,500	3,000	3,000	3,000
Vector Control	17,249	21,505	22,000	22,000	22,000	22,000
Janitorial	9,127	10,292	11,200	12,200	12,200	12,200
Sanitation	433,744	551,333	700,000	700,000	700,000	700,000
Repairs - City Buildings	7,782	8,955	18,500	18,500	18,500	18,500
Maintenance Contracts	0	267	500	0	0	0
Repairs - General	85	0	1,000	0	0	0
Grounds Maintenance	2,387	2,733	2,500	1,500	1,500	1,500
Rental Contracts	11,081	10,414	9,000	9,000	9,000	9,000
Office Supplies	6,666	5,674	7,000	7,000	7,000	7,000
Office Furniture	3,282	1,583	1,000	2,500	2,500	2,500
Small Equipment - Not Office	6,285	6,934	12,952	6,952	6,952	6,952
Small Equipment - Mechanics	899	7,489	7,500	7,500	7,500	7,500
Small Tools	6,915	2,363	4,000	3,000	3,000	3,000
Small Tools - Field Crews	0	3,967	4,000	3,000	3,000	3,000
Specialty Supplies	0	(54)	0	0	0	0
Specialty Supplies - Roads	106	0	0	0	0	0
Specialty Supplies - Chemicals	5,686	374	5,600	5,600	5,600	5,600
Specialty Supplies - Drainage	116,934	92,674	85,000	85,000	85,000	85,000
Specialty Supplies - Sanitation	43,247	41,892	0	0	0	0

PUBLIC WORKS DEPARTMENT - 030

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012
			Adopted Budget	Department Amended Request	Proposed Amended Budget
Specialty Supplies - Sidewalk	3,810	3,172	5,000	5,000	5,000
Office Equipment	3,229	8,206	2,500	4,000	4,000
Uniforms	10,546	32,685	24,000	24,000	24,000
Uniforms - Protective Equipment	4,470	5,224	4,500	4,500	4,500
Vehicle Maintenance	40,247	39,924	40,000	40,000	40,000
Vehicle Maintenance - Police	48,201	61,529	60,000	60,000	60,000
Vehicle Maintenance - Public Works	22,573	21,914	25,000	25,000	25,000
Vehicle Maintenance - City Clerk	0	0	500	500	500
Vehicle Maintenance - Recreation	3,778	3,912	8,000	8,000	8,000
Vehicle Maintenance - Fire	4,272	5,101	10,000	10,000	10,000
Vehicle Maintenance - Planning	1,891	0	1,000	1,000	1,000
Vehicle Maintenance - Finance	0	0	0	0	0
Vehicle Maintenance - Mayor's Office	0	370	1,000	1,000	1,000
Vehicle Maintenance - Engineering	627	461	2,500	2,500	2,500
Vehicle Maintenance - Senior Center	287	3,765	4,000	4,000	4,000
Vehicle Maintenance - Information Technology	0	476	1,000	1,000	1,000
Vehicle Maintenance - Building	0	2,111	4,000	4,000	4,000
Vehicle Body Repair - Senior Center	0	0	0	0	0
Heavy Equipment Repairs	2,903	1,339	2,500	2,500	2,500
Heavy Equipment Repairs - Public Works	51,670	70,109	73,000	73,000	73,000
Heavy Equipment Repairs - Parks & Recreation	18,240	11,458	12,500	12,500	12,500
Heavy Equipment Repairs - Fire	50,618	55,568	50,000	50,000	50,000
Heavy Equipment Repairs - Senior Center	68	0	0	0	0
Small Equipment Repairs	731	269	1,000	1,000	1,000
Wrecker Expense	800	380	700	700	700
Training	8,467	10,794	13,170	13,170	13,170
Auto Mileage	503	1,162	1,500	1,500	1,500
Seminars	0	0	0	0	0
Publications	1,109	180	200	200	200
Association Dues	722	833	1,000	1,000	1,000
Job Health	180	422	350	350	350
Special Projects	0	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	1,089,524	1,253,820	1,392,272	1,430,772	1,430,772

PUBLIC WORKS DEPARTMENT - 030

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	375,783	0	150,000	0		
Capital Outlay - Vehicles	0	38,000	0	139,000	139,000	139,000
Capital Outlay - Heavy Equipment	0	173,676	0	192,289	192,289	192,289
Capital Outlay - Other Equipment	0	2,569	0	3,628	3,628	3,628
Capital Outlay - Buildings	0	0	0	42,022	42,022	42,022
Capital Outlay - Improvements to Buildings	0	35,342	0	19,777	19,777	19,777
Capital Outlay - Improvements Other Than Buildings	0	0	0	1,905	1,905	1,905
TOTAL - CAPITAL OUTLAY	375,783	249,587	150,000	398,621	398,621	398,621
DEBT SERVICE						
Interest	17,233	10,485	4,245	4,245	4,245	4,245
Payment on Debt	205,541	170,276	73,107	73,107	73,107	73,107
TOTAL - DEBT SERVICE	222,775	180,761	77,352	77,352	77,352	77,352
TOTAL - PUBLIC WORKS DEPARTMENT - 030	3,859,209	3,859,905	3,811,979	4,069,100	4,069,100	4,069,100

CITY CLERK DEPARTMENT - 040

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	223,892	229,168	235,750	235,750	235,750	235,750
Overtime	4,724	3,286	6,000	6,000	6,000	6,000
Payroll Taxes	17,086	17,294	18,499	18,499	18,499	18,499
Workmen's Compensation	645	443	845	845	845	845
TOTAL - PERSONNEL SERVICES	246,347	250,190	261,094	261,094	261,094	261,094
OPERATING EXPENDITURES/EXPENSES						
Election Expenditures	0	0	35,000	35,000	35,000	35,000
Sub-Contract Work	4,804	3,233	0	0	0	0
Advertising/Publishing	15,129	16,266	25,000	25,000	25,000	25,000
Advertising - Rezoning	0	0	0	0	0	0
Printing	0	0	500	300	300	300
Postage	19,531	21,260	30,000	30,000	30,000	30,000
Telephone	41	2	75	75	75	75
Miscellaneous	910	2,200	1,000	900	900	900
Miscellaneous - Disability	0	0	0	0	0	0
Maintenance Contracts	1,226	228	0	0	0	0
Repairs - General	0	0	0	0	0	0
Rental Contracts	5,495	6,491	9,000	9,000	9,000	9,000
Office Supplies	3,295	3,317	4,000	4,000	4,000	4,000
Office Furniture	0	143	0	0	0	0
Office Equipment	0	2,935	0	200	200	200
Training	1,976	5,985	3,500	3,500	3,500	3,500
Auto Mileage	0	7	0	100	100	100
Publications	3,912	3,139	6,000	6,000	6,000	6,000
Association Dues	296	325	400	400	400	400
Credit Card Bank Fees	10,025	13,749	25,000	25,000	25,000	25,000
Bonds & Insurance	2,250	2,250	3,000	3,000	3,000	3,000
Insurance Deductible	33,294	19,135	40,000	40,000	40,000	40,000
Multi-Peril Policy	160,580	157,648	160,318	160,318	160,318	160,318
Employee Honesty Bond	250	250	250	250	250	250
Job Health	0	33	0	0	0	0
Insurance - Automobile	157,643	150,824	153,500	153,500	153,500	153,500
Insurance - Equipment	51,115	44,977	48,807	51,807	51,807	51,807
TOTAL - OPERATING EXPENDITURES/EXPENSES	471,772	454,395	545,350	548,350	548,350	548,350

CITY CLERK DEPARTMENT - 040

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	14,819	0	0	0	0	0
Capital Outlay - Office Equipment	0	0	0	2,675	0	0
Capital Outlay - Other Equipment	0	0	0	33,000	35,675	35,675
TOTAL - CAPITAL OUTLAY	14,819	0	0	35,675	35,675	35,675
TOTAL - CITY CLERK DEPARTMENT - 040	732,938	704,585	806,444	845,119	845,119	845,119

RECREATION DEPARTMENT - 050

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	2012
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	1,092,169	1,095,761	1,224,345	1,224,345	1,224,345	1,224,345
Seasonal Employees	178,325	146,946	197,218	197,218	197,218	197,218
Overtime	10,954	11,357	601	601	601	601
Payroll Taxes	94,414	92,344	108,867	108,867	108,867	108,867
Workmen's Compensation	38,634	30,559	42,072	42,072	42,072	42,072
TOTAL - PERSONNEL SERVICES	1,414,496	1,376,968	1,573,103	1,573,103	1,573,103	1,573,103
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	0	5,825	12,000	12,000	12,000	12,000
Sub-Contract Work	148,934	141,224	155,000	155,000	155,000	155,000
Transportation Services	17,483	29,879	35,000	35,000	35,000	35,000
Tree Removal	9,500	7,500	9,500	9,500	9,500	9,500
Advertising/Publishing	277	3,541	3,000	3,000	3,000	3,000
Printing	126	359	750	750	750	750
Postage	63	14	250	250	250	250
Telephone	10,614	15,133	13,000	13,000	13,000	13,000
Utilities	200,147	206,154	218,614	218,614	218,614	218,614
Miscellaneous	460	587	600	600	600	600
Janitorial	28,108	12,572	30,000	30,000	30,000	30,000
Repairs - City Buildings	40,736	28,741	41,000	41,000	41,000	41,000
Repairs - Pool	6,857	2,974	8,000	8,000	8,000	8,000
Maintenance Contracts	4,418	11,077	13,000	13,000	13,000	13,000
Repairs - General	41,564	36,020	41,000	41,000	41,000	41,000
Grounds Maintenance	499	838	3,000	3,000	3,000	3,000
Rental Contracts	37,668	39,132	51,775	51,775	51,775	51,775
Office Supplies	7,592	11,591	12,000	12,000	12,000	12,000
Office Furniture	945	3,199	1,000	1,000	1,000	1,000
Small Equipment - Not Office	2,991	3,025	3,000	3,000	3,000	3,000
Small Tools	1,240	561	3,000	3,000	3,000	3,000
Specialty Supplies	79,402	87,527	90,000	90,000	90,000	90,000
Specialty Supplies - Concessions	0	0	10,000	10,000	10,000	10,000
Office Equipment	607	1,340	1,000	1,000	1,000	1,000
Uniforms	12,267	11,969	18,000	18,000	18,000	18,000
Uniforms - Protective Equipment	2,710	3,229	5,500	5,500	5,500	5,500
Vehicle Maintenance	0	0	100	100	100	100
Vehicle Body Repairs	0	(3)	0	0	0	0
Heavy Equipment Repairs	3	(21)	0	0	0	0

RECREATION DEPARTMENT - 050

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012
			Adopted Budget	Department Amended Request	Proposed Amended Budget
Small Equipment Repairs	5,504	3,249	7,500	7,500	7,500
Training	7,482	7,101	10,000	10,000	10,000
Auto Mileage	0	0	250	250	250
Publications	0	75	500	500	500
Association Dues	797	1,196	1,000	1,000	1,000
Job Health	4,071	3,880	4,500	4,500	4,500
Special Projects	16,679	11,158	0	0	0
Swimming Pool Operations	24,442	21,174	26,000	26,000	26,000
Sports Program Equipment	1,293	1,476	2,500	2,500	2,500
Sports Program Equipment - Soccer	6,549	5,521	12,700	12,700	12,700
Sports Program Equipment - Baseball	13,033	14,447	20,000	20,000	20,000
Sports Program Equipment - Girl's Softball	2,161	961	2,300	2,300	2,300
Sports Program Equipment - Basketball	1,847	541	1,900	1,900	1,900
Sports Program Equipment - Swim Team	0	0	500	500	500
Sports Program Equipment - Special Events	3,241	2,190	9,000	9,000	9,000
Sports Program Equipment - Youth Volleyball	0	671	2,200	2,200	2,200
Sports Program Equipment - Dublin Operations	2,122	2,589	2,500	2,500	2,500
Sports Program Equipment - Pre-School	2,734	2,900	2,500	2,500	2,500
Sports Program Equipment - Football	3,087	1,675	3,500	3,500	3,500
Sports Program Equipment - Tennis	1,697	1,109	1,840	1,840	1,840
Seasonal Programs	34,280	41,625	42,500	42,500	42,500
Rec Donation Uses	1,238	(1,680)	0	0	0
Neighborhood Park Account	44,725	41,757	25,000	25,000	25,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	832,194	827,604	957,779	957,779	957,779
CAPITAL OUTLAY					
Capital Outlay	407,720	0	0	0	0
Capital Outlay - Other Equipment	0	9,275	0	0	0
Capital Outlay - Playground Equipment	0	15,938	0	0	0
Capital Outlay - Buildings	0	133,144	0	0	0
Capital Outlay - Improvements to Land	0	0	0	0	0
Capital Outlay - Improvements to Buildings	0	107,610	8,000	8,000	8,000
Capital Outlay - Improvements Other than Buildings	0	8,994	15,000	15,000	15,000
TOTAL - CAPITAL OUTLAY	407,720	274,961	23,000	23,000	23,000

RECREATION DEPARTMENT - 050

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
DEBT SERVICE						
Interest	2,004	421	0	0	0	0
Payment on Debt	24,787	16,937	0	0	0	0
TOTAL - DEBT SERVICE	26,791	17,358	0	0	0	0
TOTAL - RECREATION DEPARTMENT - 050	2,681,201	2,496,891	2,553,882	2,553,882	2,553,882	2,553,882

FIRE DEPARTMENT - 060

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	3,681,016	3,677,658	3,869,116	3,704,116	3,704,116	3,704,116
Paramedic Incentive	118,163	117,212	126,750	126,750	126,750	126,750
Overtime	83,236	99,570	95,000	260,000	260,000	260,000
Payroll Taxes	284,164	285,675	312,951	312,951	312,951	312,951
Workmen's Compensation	127,926	102,974	173,645	173,645	173,645	173,645
TOTAL - PERSONNEL SERVICES	4,294,504	4,283,090	4,577,462	4,577,462	4,577,462	4,577,462
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	22,440	19,075	18,788	18,788	18,788	18,788
Deployment Expense	0	0	85,000	85,000	85,000	85,000
Advertising/Publishing	1,543	1,570	1,000	1,000	1,000	1,000
Printing	1,572	281	3,000	3,000	3,000	3,000
Telephone	19,628	23,217	24,028	26,428	26,428	26,428
Utilities	54,719	54,021	63,448	63,448	63,448	63,448
Miscellaneous	132	155	900	900	900	900
Janitorial	5,471	5,224	6,000	6,000	6,000	6,000
Repairs - City Buildings	34,638	25,696	20,800	32,300	32,300	32,300
Maintenance Contracts	26,987	20,916	26,995	26,995	26,995	26,995
Repairs - General	4,651	7,198	5,500	5,500	5,500	5,500
Grounds Maintenance	147	0	1,000	3,000	3,000	3,000
Rental Contracts	2,210	3,176	2,750	3,750	3,750	3,750
Office Supplies	8,817	6,294	6,500	9,000	9,000	9,000
Office Furniture	8,958	6,884	7,500	7,500	7,500	7,500
Small Equipment - Not Office	0	410	0	0	0	0
Small Tools	4,365	1,402	6,500	6,500	6,500	6,500
Small Tools - Suppression	1,831	19,979	7,000	7,000	7,000	7,000
Small Tools - EMS	6,482	3,248	6,825	6,825	6,825	6,825
Specialty Supplies	0	345	0	0	0	0
Specialty Supplies - Industrial	5,248	3,948	5,500	5,500	5,500	5,500
Specialty Supplies - Industrial - Suppression	2,206	1,973	5,200	5,200	5,200	5,200
Specialty Supplies - Industrial - EMS	7,334	7,250	8,000	8,000	8,000	8,000
Specialty Supplies - Fitness	0	0	0	0	0	0
Office Equipment	140	1,542	2,500	8,100	8,100	8,100
Firemen	252	473	1,200	1,200	1,200	1,200
Supplies - Public Education Materials	5,589	9,031	14,000	14,000	14,000	14,000
Supplies - Investigative Materials	84	813	1,000	1,000	1,000	1,000
Uniforms	30,102	27,598	63,635	63,635	63,635	63,635

FIRE DEPARTMENT - 060

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
Uniforms - Protective Equipment	7,451	18,896	25,000	25,000	25,000	25,000
Vehicle Maintenance	0	16,034	46,600	46,600	46,600	46,600
Vehicle Mechanical Repair	14,717	320	1,000	1,000	1,000	1,000
Vehicle Body Repairs	0	74	0	0	0	0
Small Equipment Repairs	1,446	3,434	3,500	3,500	3,500	3,500
Training	43,574	57,105	57,600	57,600	57,600	57,600
Auto Mileage	31	0	300	300	300	300
Seminars	0	0	0	0	0	0
Publications	103	0	0	0	0	0
Association Dues	3,451	4,694	4,400	4,400	4,400	4,400
Job Health	14,037	13,513	7,500	8,500	8,500	8,500
Special Account	0	2,000	2,000	2,000	2,000	2,000
Special Projects	0	0	0	0	0	0
Grant Expenditures	11,836	15,030	73,965	92,708	92,708	92,708
Fire Donation Uses	1,294	1,266	10,000	10,000	10,000	10,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	353,485	384,083	626,434	671,177	671,177	671,177
CAPITAL OUTLAY						
Capital Outlay	56,635	0	52,500	52,500	52,500	52,500
Capital Heavy Equipment	0	0	0	0	0	0
Capital Outlay - Other Equipment	0	213,110	0	0	0	0
Capital Outlay - Residential Furnishing	0	2,620	0	0	0	0
Capital Outlay - Computers & Related	0	0	0	0	0	0
Capital Outlay - Office Furniture	0	0	0	0	0	0
Capital Outlay - Communications Equipment	0	0	0	185,693	185,693	185,693
Capital Outlay - Improvements to Buildings	0	10,875	0	0	0	0
TOTAL - CAPITAL OUTLAY	56,635	226,605	52,500	238,193	238,193	238,193
DEBT SERVICE						
Interest	40,817	35,680	27,169	27,169	27,169	27,169
Payment on Debt	152,515	164,437	166,164	166,164	166,164	166,164
TOTAL - DEBT SERVICE	193,332	200,117	193,333	193,333	193,333	193,333
TOTAL - FIRE DEPARTMENT - 060	4,897,956	5,093,895	5,449,729	5,680,165	5,680,165	5,680,165

COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT - 070

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	191,377	252,887	273,800	273,800	273,800	273,800
Overtime	137	2,598	4,500	4,500	4,500	4,500
Payroll Taxes	18,693	20,769	21,027	21,027	21,027	21,027
Workmen's Compensation	3,307	511	963	963	963	963
TOTAL - PERSONNEL SERVICES	213,514	276,765	300,290	300,290	300,290	300,290
OPERATING EXPENDITURES/EXPENSES						
Microfilm/Large Maps	54	159	1,000	1,000	1,000	1,000
Consultant Services	29,698	73,945	6,000	6,000	6,000	6,000
Board Expense	4,322	6,366	6,000	2,000	2,000	2,000
Sub-Contract Work	10,983	10,448	0	0	0	0
Advertising/Publishing	332	4,763	3,000	3,000	3,000	3,000
Printing	912	2,646	3,500	3,500	3,500	3,500
Telephone	1,404	1,587	3,000	3,000	3,000	3,000
Miscellaneous	1,126	1,195	2,000	2,000	2,000	2,000
Rental Contracts	9,524	6,721	7,500	7,500	7,500	7,500
Office Supplies	3,393	4,994	4,500	5,862	5,862	5,862
Office Furniture	1,048	2,022	1,000	2,638	2,638	2,638
Small Tools	0	96	200	200	200	200
Specialty Supplies	500	436	500	500	500	500
Office Equipment	821	1,006	2,500	3,500	3,500	3,500
Uniforms	0	0	0	0	0	0
Training	6,105	1,668	3,000	3,000	3,000	3,000
Auto Mileage	603	904	2,000	2,000	2,000	2,000
Seminars	3,954	1,837	2,000	2,000	2,000	2,000
Publications	1,296	1,242	1,000	1,000	1,000	1,000
Association Dues	4,064	1,286	2,900	2,900	2,900	2,900
Job Health	0	63	0	0	0	0
Progress/Development	0	5,286	15,000	15,000	15,000	15,000
Special Projects	0	433	10,000	10,000	10,000	10,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	80,140	129,102	76,600	76,600	76,600	76,600

COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT - 070

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	1,518	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	1,518	0	0	0	0	0
TOTAL - COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT - 070	295,173	405,867	376,890	376,890	376,890	376,890

COURT CLERK DEPARTMENT - 080

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	396,922	409,787	413,649	413,649	413,649	413,649
Salaries - Bailiff	3,738	5,501	10,044	10,044	10,044	10,044
Overtime	0	0	0	0	0	0
Overtime - Bailiff	12,421	20,372	18,250	25,006	25,006	25,006
Payroll Taxes	26,201	29,443	33,824	34,325	34,325	34,325
Workmen's Compensation	1,114	770	2,618	2,618	2,618	2,618
TOTAL - PERSONNEL SERVICES	440,396	465,873	478,385	485,642	485,642	485,642
OPERATING EXPENDITURES/EXPENSES						
Returned/Reduced Bonds	19,548	18,065	16,506	25,047	25,047	25,047
Fair Trial Fund	54,322	64,612	35,000	35,000	35,000	35,000
Crime Victims Compensation	12,821	13,041	12,259	16,637	16,637	16,637
Alabama Peace Officers	14,869	14,790	13,827	20,179	20,179	20,179
State Court Costs - All	220,776	237,620	221,648	342,012	342,012	342,012
Citizenship Trust Fund	19,129	16,440	15,227	7,196	7,196	7,196
Fair Trial Tax (To State)	13,537	1,705	25,409	53,202	53,202	53,202
District Attorney's Fund	0	4,344	76,700	69,928	69,928	69,928
State Judicial Admin Fund	0	0	0	19,478	19,478	19,478
Presiding Circuit Judge Judicial Admin Fund	0	0	0	4,712	4,712	4,712
Circuit Clerk's Judicial Admin Fund	0	0	0	4,712	4,712	4,712
Interpreting Services	315	220	2,160	2,160	2,160	2,160
Sub-Contract Work	8,090	6,600	6,751	10,531	10,531	10,531
Printing	639	683	750	750	750	750
Telephone	915	691	816	816	816	816
Repairs - City Buildings	0	0	0	0	0	0
Maintenance Contracts	2,536	4,200	4,200	4,200	4,200	4,200
Rental Contracts	1,172	1,350	1,373	1,373	1,373	1,373
Office Supplies	3,828	3,255	3,450	3,500	3,500	3,500
Office Furniture	77	389	1,000	1,000	1,000	1,000
Office Equipment	186	611	2,646	2,646	2,646	2,646
Training	1,461	2,422	1,645	1,645	1,645	1,645
Auto Mileage	70	200	125	125	125	125
Publications	1,409	1,103	1,300	1,250	1,250	1,250
Jail	121,790	89,566	93,927	123,619	123,619	123,619
TOTAL - OPERATING EXPENDITURES/EXPENSES	497,489	481,906	536,719	751,718	751,718	751,718

COURT CLERK DEPARTMENT - 080

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	20,196	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	20,196	0	0	0	0	0
TOTAL - COURT DEPARTMENT - 080	958,080	947,780	1,015,104	1,237,360	1,237,360	1,237,360

CITY COUNCIL - 090

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	2012
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	0	87,574	94,551	94,551	94,551	94,551
Salaries - Council	89,324	0	0	0	0	0
Payroll Taxes	6,801	6,673	7,241	7,241	7,241	7,241
Workmen's Compensation	249	170	331	331	331	331
TOTAL - PERSONNEL SERVICES	96,373	94,417	102,123	102,123	102,123	102,123
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	0	12,551	10,000	10,000	10,000	10,000
Advertising/Publishing	0	300	300	300	300	300
Printing	0	0	0	0	0	0
Telephone	6,978	7,496	8,000	8,000	8,000	8,000
Miscellaneous	1,172	914	1,200	1,200	1,200	1,200
Office Supplies	607	312	700	700	700	700
Auto Mileage	184	0	600	600	600	600
Seminars	1,622	4,777	3,900	10,900	10,900	10,900
Association Dues	1,063	902	2,000	2,000	2,000	2,000
Expense Allowance	300	508	4,400	4,400	4,400	4,400
Expense Allowance - Other	114	629	700	700	700	700
Job Health	0	0	0	0	0	0
Progress/Development	0	0	1,000	1,000	1,000	1,000
Special Projects	15,961	13,630	25,000	18,000	18,000	18,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	28,002	42,019	57,800	57,800	57,800	57,800
TOTAL - CITY COUNCIL - 090	124,375	136,436	159,923	159,923	159,923	159,923

FINANCE DEPARTMENT - 100

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Request	2012 Proposed Amended Budget	2012 Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	486,783	503,144	509,857	509,857	509,857	509,857
Overtime	891	0	0	0	0	0
Payroll Taxes	36,637	37,227	38,228	38,228	38,228	38,228
Workmen's Compensation	2,361	936	1,751	1,751	1,751	1,751
TOTAL - PERSONNEL SERVICES	526,673	541,307	549,836	549,836	549,836	549,836
OPERATING EXPENDITURES/EXPENSES						
Audit Fees	45,452	60,719	60,000	60,000	60,000	60,000
Software Support Contract	13,852	69	0	0	0	0
Consultant Services	0	0	6,700	7,281	7,281	7,281
Sub-Contract Work	0	0	0	7,446	7,446	7,446
Advertising/Publishing	1,787	500	500	300	300	300
Printing	4,840	2,296	3,325	2,825	2,825	2,825
Telephone	95	12	50	50	50	50
Miscellaneous	196	243	40	40	40	40
Janitorial	0	0	0	0	0	0
Repairs - City Buildings	542	0	0	0	0	0
Maintenance Contracts	10,324	24,765	0	0	0	0
Repairs - General	0	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0	0
Rental Contracts	7,346	6,712	7,616	7,616	7,616	7,616
Office Supplies	7,184	7,478	5,000	7,404	7,404	7,404
Office Furniture	380	2,605	0	0	0	0
Small Tools	0	0	0	0	0	0
Specialty Supplies	0	0	0	0	0	0
Office Equipment	287	0	0	0	0	0
Training	1,538	1,864	1,592	2,189	2,189	2,189
Auto Mileage	59	8	50	50	50	50
Publications	1,735	1,767	1,600	1,600	1,600	1,600
Association Dues	3,338	3,286	3,461	3,461	3,461	3,461
Job Health	0	0	0	169	169	169
Special Projects	7,419	0	600	103	103	103
TOTAL - OPERATING EXPENDITURES/EXPENSES	106,374	112,324	90,534	100,534	100,534	100,534

FINANCE DEPARTMENT - 100

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	16,335	0	0	0	0	0
Capital Outlay - Improvements Other than Building	95,152	382,362	0	0	0	0
TOTAL - CAPITAL OUTLAY	111,487	382,362	0	0	0	0
DEBT SERVICE						
Interest	3,692	12,983	10,151	10,151	10,151	10,151
Payment on Debt	21,434	87,520	90,354	90,354	90,354	90,354
TOTAL - DEBT SERVICE	25,126	100,504	100,505	100,505	100,505	100,505
TOTAL - FINANCE DEPARTMENT - 100	769,659	1,136,498	740,875	750,875	750,875	750,875

HUMAN RESOURCES DEPARTMENT - 120

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	245,503	287,528	290,948	290,948	290,948	290,948
Overtime	314	490	912	912	912	912
Employee Retirement	1,405,196	1,489,565	1,635,947	1,635,947	1,635,947	1,635,947
State Unemployment Insurance	8,090	9,171	15,000	15,000	15,000	15,000
Payroll Taxes	17,759	21,037	22,286	22,286	22,286	22,286
Life Insurance	14,559	1,998	11,477	11,477	11,477	11,477
Dental Insurance	109,189	126,509	110,501	110,501	110,501	110,501
Health Insurance	1,863,127	1,804,839	1,597,073	1,597,073	1,597,073	1,597,073
Workmen's Compensation	668	457	1,001	1,001	1,001	1,001
TOTAL - PERSONNEL SERVICES	3,664,404	3,741,594	3,685,145	3,685,145	3,685,145	3,685,145
OPERATING EXPENDITURES/EXPENSES						
Employee Assistance Program	3,440	4,870	7,000	7,000	7,000	7,000
Employee Tuition Assistance Program	15,523	12,684	20,000	20,000	20,000	20,000
Employee Recruitment	12,555	4,691	10,000	10,000	10,000	10,000
Sub-Contract Work	0	12,813	25,000	25,000	25,000	25,000
Advertising/Publishing	1,083	0	1,000	1,000	1,000	1,000
Printing	0	42	750	750	750	750
Postage	123	21	300	300	300	300
Telephone	722	784	1,000	1,000	1,000	1,000
Miscellaneous	349	526	600	600	600	600
Rental Contracts	3,619	3,975	6,000	6,000	6,000	6,000
Office Supplies	4,794	3,951	4,000	4,000	4,000	4,000
Office Furniture	1,446	913	1,200	1,200	1,200	1,200
Office Equipment	556	0	0	0	0	0
Training	6,742	6,727	8,000	8,000	8,000	8,000
Auto Mileage	209	326	350	350	350	350
Publications	1,216	1,203	1,500	1,500	1,500	1,500
Association Dues	1,820	1,720	2,260	2,260	2,260	2,260
Job Health	4,013	3,654	6,000	6,000	6,000	6,000
Safety Equipment	592	4,887	11,265	11,265	11,265	11,265
Special Projects	6,424	6,366	9,000	9,000	9,000	9,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	65,226	70,151	115,225	115,225	115,225	115,225

HUMAN RESOURCES DEPARTMENT - 120

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	7,149	0	0	0	0	0
Capital Outlay - Improvements to Building	0	9,630	0	0	0	0
TOTAL - CAPITAL OUTLAY	7,149	9,630	0	0	0	0
TOTAL - HUMAN RESOURCES DEPARTMENT - 120	3,736,779	3,821,376	3,800,370	3,800,370	3,800,370	3,800,370

MAYOR'S OFFICE - 130

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	2012
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	194,258	193,430	197,001	197,001	197,001	197,001
Merit Increase	0	0	0	0	0	0
Payroll Taxes	14,067	13,999	15,074	15,074	15,074	15,074
Workmen's Compensation	525	368	681	681	681	681
TOTAL - PERSONNEL SERVICES	208,850	207,797	212,756	212,756	212,756	212,756
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	60,580	0	10,000	10,000	10,000	10,000
Consultant Services - IT	0	0	0	0	0	0
Internet Services	0	0	0	0	0	0
Sub-Contract Work	1,790	0	0	0	0	0
Advertising/Publishing	330	8,032	2,500	2,500	2,500	2,500
Printing	231	455	1,000	1,000	1,000	1,000
Telephone	2,092	1,455	2,200	2,200	2,200	2,200
Miscellaneous	501	858	1,000	1,000	1,000	1,000
Maintenance Contracts	0	0	0	0	0	0
Rental Contracts	2,960	2,981	3,300	3,300	3,300	3,300
Office Supplies	1,893	855	1,700	1,700	1,700	1,700
Office Furniture	0	0	500	500	500	500
Office Equipment	312	0	750	750	750	750
Training	425	10	3,500	3,500	3,500	3,500
Training - IT	0	0	0	0	0	0
Auto Mileage	51	605	400	2,900	2,900	2,900
Seminars	1,755	300	2,000	2,000	2,000	2,000
Publications	173	173	200	200	200	200
Association Dues	19,943	20,488	45,275	45,275	45,275	45,275
Expense Allowance	9,866	10,730	12,000	12,000	12,000	12,000
Progress/Development	1,147	3,338	5,000	5,000	5,000	5,000
Special Projects	21,906	29,253	35,350	30,850	30,850	30,850
Grant Expenditures	18,041	13,267	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	143,996	92,799	126,675	124,675	124,675	124,675
CAPITAL OUTLAY						
Capital Outlay - Improvements to Buildings	0	37,610	0	0	0	0
Capital Outlay - Improvements Other than Buildings	0	45,800	0	0	0	0
TOTAL - CAPITAL OUTLAY	0	83,410	0	0	0	0

MAYOR'S OFFICE - 130

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
DEBT SERVICE						
Interest	374	10	0	0	0	0
Payment on Debt	7,433	590	0	0	0	0
TOTAL - DEBT SERVICE	7,807	601	0	0	0	0
TOTAL - MAYOR'S OFFICE - 130	360,654	384,607	339,431	337,431	337,431	337,431

REVENUE DEPARTMENT - 140

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	231,495	213,722	168,635	168,635	168,635	168,635
Payroll Taxes	16,895	15,706	12,903	12,903	12,903	12,903
Workmen's Compensation	581	439	540	540	540	540
TOTAL - PERSONNEL SERVICES	248,972	229,868	182,078	182,078	182,078	182,078
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	21,304	31,200	25,000	25,000	25,000	25,000
Online Tax Filing Expense	0	2,729	17,000	17,000	17,000	17,000
Advertising/Publishing	0	0	0	0	0	0
Printing	7,320	7,666	8,300	7,300	7,300	7,300
Telephone	155	7	50	50	50	50
Miscellaneous	289	618	600	600	600	600
Maintenance Contracts	2,490	1,080	1,875	1,875	1,875	1,875
Rental Contracts	3,244	3,602	3,850	3,850	3,850	3,850
Office Supplies	3,099	1,108	1,300	2,300	2,300	2,300
Training	1,345	1,303	1,500	1,500	1,500	1,500
Auto Mileage	320	539	500	500	500	500
Publications	0	0	0	0	0	0
Association Dues	170	330	205	205	205	205
Job Health	0	0	0	0	0	0
Special Projects	0	0	0	50,000	50,000	50,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	39,736	50,181	60,180	110,180	110,180	110,180
CAPITAL OUTLAY						
Capital Outlay	7,270	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	7,270	0	0	0	0	0
TOTAL - REVENUE DEPARTMENT - 140	295,978	280,049	242,258	292,258	292,258	292,258

ENGINEERING DEPARTMENT - 150

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	373,717	392,387	414,708	417,191	417,191	417,191
Overtime	0	0	0	0	0	0
Payroll Taxes	27,502	28,549	31,734	31,915	31,915	31,915
Workmen's Compensation	3,040	2,056	3,208	3,208	3,208	3,208
TOTAL - PERSONNEL SERVICES	404,259	422,991	449,650	452,314	452,314	452,314
OPERATING EXPENDITURES/EXPENSES						
Microfilm/Large Maps	1,543	0	0	0	0	0
Consultant Services	14,450	13,500	30,000	87,024	87,024	87,024
Sub-Contract Work	5,856	22,767	30,000	29,930	29,930	29,930
Advertising/Publishing	0	569	0	600	600	600
Printing	2,191	5,885	9,340	5,340	5,340	5,340
Telephone	863	1,810	2,220	2,220	2,220	2,220
Miscellaneous	464	2,686	1,500	1,500	1,500	1,500
Repairs - City Buildings	105	0	0	1,000	1,000	1,000
Maintenance Contracts	10,688	15,043	16,000	16,000	16,000	16,000
Rental Contracts	0	0	5,000	5,000	5,000	5,000
Office Supplies	2,266	2,147	5,000	3,700	3,700	3,700
Office Furniture	0	1,867	900	0	0	0
Small Equipment - Not Office	0	0	0	0	0	0
Small Tools	478	1,817	5,000	5,000	5,000	5,000
Specialty Supplies	1,670	0	0	0	0	0
Office Equipment	460	1,175	1,800	1,800	1,800	1,800
Uniforms	0	126	310	610	610	610
Training	543	3,221	2,000	1,500	1,500	1,500
Auto Mileage	0	0	300	0	0	0
Seminars	2,082	2,177	1,500	1,383	1,383	1,383
Publications	320	0	275	275	275	275
Association Dues	200	350	400	400	400	400
Job Health	0	0	0	0	0	0
Special Projects	5,000	16,963	11,000	32,540	32,540	32,540
TOTAL - OPERATING EXPENDITURES/EXPENSES	49,177	92,104	122,545	195,822	195,822	195,822

ENGINEERING DEPARTMENT - 150

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	43,500	0	15,000	13,481	13,481	13,481
TOTAL - CAPITAL OUTLAY	43,500	0	15,000	13,481	13,481	13,481
TOTAL - ENGINEERING DEPARTMENT - 150	496,936	515,095	587,195	661,617	661,617	661,617

SENIOR CENTER - 160

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	220,463	192,493	214,074	214,074	214,074	214,074
Overtime	357	824	0	0	0	0
Payroll Taxes	16,361	14,232	16,385	16,385	16,385	16,385
Workmen's Compensation	3,021	2,551	4,434	4,434	4,434	4,434
TOTAL - PERSONNEL SERVICES	240,202	210,100	234,893	234,893	234,893	234,893
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	0	11,157	6,500	6,500	6,500	6,500
Advertising/Publishing	0	677	200	200	200	200
Printing	0	0	150	150	150	150
Postage	146	150	200	200	200	200
Telephone	6,008	5,657	7,000	7,000	7,000	7,000
Utilities	21,459	20,338	23,100	23,100	23,100	23,100
Miscellaneous	221	903	1,000	1,000	1,000	1,000
Janitorial	2,928	4,118	5,000	5,000	5,000	5,000
Repairs - City Buildings	2,965	4,521	5,500	5,500	5,500	5,500
Maintenance Contracts	1,426	2,694	2,258	2,258	2,258	2,258
Repairs - General	3,433	968	2,000	2,000	2,000	2,000
Grounds Maintenance	12	520	850	850	850	850
Rental Contracts	9,336	8,191	10,000	10,000	10,000	10,000
Office Supplies	1,570	2,316	3,250	3,250	3,250	3,250
Office Furniture	1,104	0	500	500	500	500
Small Equipment - Not Office	697	0	500	500	500	500
Small Tools	188	119	200	200	200	200
Uniforms	862	945	1,000	1,000	1,000	1,000
Uniforms - Protective Equipment	0	0	200	200	200	200
Vehicle Maintenance	0	355	100	100	100	100
Small Equipment Repairs	0	0	0	0	0	0
Training	425	0	1,000	1,000	1,000	1,000
Auto Mileage	0	0	25	25	25	25
Publications	409	165	400	400	400	400
Association Dues	0	0	195	195	195	195
Job Health	0	30	100	100	100	100
Special Account	9,547	6,704	8,000	8,000	8,000	8,000
Special Projects	49	1,582	1,600	1,600	1,600	1,600
Seasonal Programs	0	0	0	0	0	0
Rec Donation Uses	5,328	9,278	10,000	10,000	10,000	10,000

SENIOR CENTER - 160

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Request	2012 Proposed Amended Budget	2012 Adopted Amended Budget
Nutrition Site	527	590	700	700	700	700
TOTAL - OPERATING EXPENDITURES/EXPENSES	68,640	81,977	91,528	91,528	91,528	91,528
CAPITAL OUTLAY						
Capital Outlay	6,479	0	0	0	0	0
Capital Outlay - Office Furniture	0	0	0	0	0	0
Capital Outlay - Improvements to Land	0	0	0	0	0	0
Capital Outlay - Improvements to Buildings	0	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	6,479	0	0	0	0	0
TOTAL - SENIOR CENTER - 160	315,321	292,077	326,421	326,421	326,421	326,421

INFORMATION TECHNOLOGY DEPARTMENT - 180

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	67,041	69,006	224,169	224,169	224,169	224,169
Payroll Taxes	4,771	4,869	17,149	17,149	17,149	17,149
Workmen's Compensation	129	127	778	778	778	778
TOTAL PERSONNEL SERVICES	71,941	74,001	242,096	242,096	242,096	242,096
OPERATING EXPENDITURES/EXPENSES						
Municipal Financial System	0	0	41,900	31,900	31,900	31,900
Consultant Services	12,655	89,622	0	0	0	0
Consultant Services - IT	136,205	68,548	38,652	38,652	38,652	38,652
Internet Services	11,847	6,554	12,500	12,500	12,500	12,500
Sub-Contract Work	0	0	10,250	10,250	10,250	10,250
Advertising/Publishing	0	0	0	195	195	195
Printing	340	0	0	0	0	0
Telephone	452	762	900	900	900	900
Miscellaneous	497	300	500	500	500	500
Repairs - City Buildings	0	1,375	0	0	0	0
Maintenance Contracts	38,662	79,251	76,284	76,284	76,284	76,284
Office Supplies	5,615	359	650	650	650	650
Office Furniture	0	0	300	300	300	300
Office Equipment	11,217	11,302	91,484	125,484	125,484	125,484
Uniforms	0	0	0	0	0	0
Training	199	1,017	651	456	456	456
Training - IT	3,690	4,490	0	0	0	0
Auto Mileage	0	0	150	150	150	150
Association Dues	75	0	150	150	150	150
Job Health	0	0	0	0	0	0
Progress/Development	0	2,853	200	200	200	200
Special Projects	1,000	0	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	222,453	266,433	274,571	298,571	298,571	298,571
CAPITAL OUTLAY						
Capital Outlay	27,748	0	7,217	7,217	7,217	7,217
Capital Outlay - Computers & Related	0	80,142	0	0	0	0
Capital Outlay - Lease Purchase	89,514	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	117,262	80,142	7,217	7,217	7,217	7,217

INFORMATION TECHNOLOGY DEPARTMENT - 180

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012	2012	2012
				Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
DEBT SERVICE						
Interest	0	2,832	2,246	2,246	2,246	2,246
Payment on Debt	0	16,728	17,315	17,315	17,315	17,315
TOTAL - DEBT SERVICE	0	19,560	19,561	19,561	19,561	19,561
TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180	411,656	440,137	543,445	567,445	567,445	567,445

LEGAL DEPARTMENT - 190

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	124,866	137,595	138,914	138,914	138,914	138,914
Payroll Taxes	9,261	10,369	10,628	10,628	10,628	10,628
Workmen's Compensation	431	229	477	477	477	477
TOTAL - PERSONNEL SERVICES	134,558	148,193	150,019	150,019	150,019	150,019
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	165,254	68,270	87,000	85,650	85,650	85,650
Sub-Contract Work	2,661	0	4,000	4,000	4,000	4,000
Advertising/Publishing	0	0	1,500	1,500	1,500	1,500
Printing	330	145	300	775	775	775
Telephone	829	978	1,000	1,000	1,000	1,000
Miscellaneous	212	365	300	650	650	650
Maintenance Contracts	1,058	2,178	1,750	1,750	1,750	1,750
Rental Contracts	3,038	3,482	4,000	4,000	4,000	4,000
Office Supplies	1,708	2,223	1,750	2,175	2,175	2,175
Office Equipment	30	323	0	0	0	0
Training	1,406	4,819	3,000	2,850	2,850	2,850
Auto Mileage	765	173	250	400	400	400
Publications	10,995	11,537	11,000	11,000	11,000	11,000
Association Dues	75	1,070	1,200	1,300	1,300	1,300
Special Projects	0	0	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	188,361	95,562	117,050	117,050	117,050	117,050
CAPTIAL OUTLAY						
Capital Outlay	2,963	0	0	0	0	0
Capital Outlay - Office Furniture	0	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	2,963	0	0	0	0	0
TOTAL - LEGAL DEPARTMENT - 190	325,882	243,754	267,069	267,069	267,069	267,069

BUILDING DEPARTMENT - 200

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012	2012	2012	
			Adopted Budget	Department Amended Request	Proposed Amended Budget	Adopted Amended Budget
PERSONNEL SERVICES						
Salaries	617,887	634,900	624,998	624,998	624,998	624,998
Overtime	0	0	0	0	0	0
Payroll Taxes	44,195	45,051	48,198	48,198	48,198	48,198
Workmen's Compensation	9,976	9,421	14,177	14,177	14,177	14,177
TOTAL - PERSONNEL SERVICES	672,058	689,371	687,373	687,373	687,373	687,373
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	0	0	13,500	22,400	22,400	22,400
Board Expense	39	0	300	0	0	0
Sub-Contract Work	7,896	5,344	10,000	10,000	10,000	10,000
Advertising/Publishing	2,166	1,238	3,000	3,000	3,000	3,000
Printing	904	979	2,000	2,000	2,000	2,000
Telephone	8,648	9,095	16,500	16,500	16,500	16,500
Miscellaneous	1,142	660	1,000	1,000	1,000	1,000
Janitorial	17,225	21,254	32,000	27,000	27,000	27,000
Repairs - City Buildings	35,441	56,445	63,000	81,683	81,683	81,683
Maintenance Contracts	979	4,808	7,000	7,000	7,000	7,000
Repairs - General	568	0	1,000	500	500	500
Grounds Maintenance	13,549	8,503	13,000	10,000	10,000	10,000
Rental Contracts	1,786	7,402	11,000	11,000	11,000	11,000
Office Supplies	5,380	6,586	6,000	6,000	6,000	6,000
Office Furniture	5,242	1,754	2,000	1,500	1,500	1,500
Small Equipment - Not Office	0	0	0	2,389	2,389	2,389
Small Tools	437	2,132	1,000	800	800	800
Specialty Supplies	0	10	200	100	100	100
Office Equipment	2,087	131	1,500	1,000	1,000	1,000
Uniforms	1,907	2,842	1,000	500	500	500
Training	3,485	2,817	3,000	5,500	5,500	5,500
Auto Mileage	221	303	1,000	1,000	1,000	1,000
Seminars	369	0	1,000	0	0	0
Publications	4,519	1,640	1,200	700	700	700
Association Dues	176	1,074	500	500	500	500
Job Health	123	33	1,000	1,000	1,000	1,000
Special Projects	11,280	0	15,000	8,000	8,000	8,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	125,569	135,049	207,700	221,072	221,072	221,072

BUILDING DEPARTMENT - 200

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Request	2012 Proposed Amended Budget	2012 Adopted Amended Budget
CAPITAL OUTLAY						
Capital Outlay	19,808	0	0	6,328	6,328	6,328
Capital Outlay - Computers & Related	0	0	9,000	9,000	9,000	9,000
Capital Outlay - Improvements to Buildings	0	0	30,000	40,000	40,000	40,000
TOTAL - CAPITAL OUTLAY	19,808	0	39,000	55,328	55,328	55,328
TOTAL - BUILDING DEPARTMENT - 200	817,435	824,420	934,073	963,773	963,773	963,773

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION IV

SPECIAL REVENUE FUNDS

Description

A **Special Revenue Fund** is a governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted by the funding agencies and/or the governing body to expenditures for specified purposes.

The City uses separate Special Revenue Funds to account for activities of specific revenues restricted to expenditures for particular purposes. The individual funds are:

- State and Local Gasoline Taxes Fund
- TVA Tax Fund
- Recreation Tournament Fund
- Senior Center Donation Fund
- Library Fund
- Water Distribution and Storage Project Fund
- Corrections and Court Fines Fund
- Cemetery Fund
- Municipal Government Capital Improvement Fund
- Domestic Violent Grant Fund
- Recreation Summer Day Camp Fund

The applicable specific revenues, expenditures, and fund balances of the individual Special Revenue Funds, along with purposes of each fund detailed in this document.

Revenues and expenditures of each fund for fiscal year 2010 to budget year 2012 included in this section.

➤ **State Gasoline Tax and Inspection Fees and Local Gasoline Tax Fund**

This fund accounts for the City's share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, and Petroleum Inspection Fees.

State law restricts the use of gasoline taxes to the operations and maintenance of streets and highways. The state law limits the use of the 4-Cent Gasoline Tax and the 5-Cent Gasoline Tax to resurfacing, restoring and rehabilitating roads and bridges.

The City receives its share of the state gasoline taxes and inspection fees based on the population according to the last federal decennial census.

In 2004, the City increased its local gasoline tax from 1-cent to 2-cents. The expenditures of this revenue source are restricted to operations and maintenance of streets and highways and accounted for in this fund.

The City established an Annual Street Paving and Maintenance Program with a cost ranging from \$300,000 to \$500,000 or more per year.

➤ **TVA Tax Distribution Fund**

This fund accounts for contributions to Madison Board of Education. Sixty-five percent (65%) of the revenues received from TVA Tax distributions are contributed to Madison City Schools and the City uses the remaining thirty-five (35%) for general purposes.

➤ **Recreation Tournament Fund**

This fund accounts for revenues from recreation tournaments. The City restricts expenditures to recreational purposes.

➤ **Senior Center Donation Fund**

This fund accounts for resources dedicated for operations of the Senior Center. Resources provided to the City for the Senior Center restricted use to the dedicated purposes.

➤ **Library Fund**

This fund accounts for resources and expenditures related to the operations of Madison Public Library.

In 1989, the citizens of the City of Madison approved a .5 mill property tax for library purposes. The resources and expenditures of the tax accounted for in this fund. This revenue source is not sufficient to service 100% of the operating cost. The transfers from the General Fund used to supplement operating cost for the library.

- **Water Distribution and Storage Project Fund**
This fund accounts for the revenue sources from the ½-cent sales tax and the 5.5 mills property tax. The 5.5 mills property tax restricted to the expenditures for bonded debt.
- **Corrections and Court-ETC (Fines) Fund**
This fund accounts for the expenditures of revenues from corrections and court-etc. fines. The expenditures restricted to municipal court purposes.
- **Cemetery Fund**
The fund accounts for expenditures of revenues for maintenance of the City's cemeteries. Revenues for this fund generated from providing the services for opening and closing of graves.
- **Municipal Government Capital Improvements Fund**
This fund accounts for the expenditures of revenues received from the State of Alabama solely for capital improvements.
- **Domestic Violence Fund**
This fund accounts for expenditures of revenues received from the Alabama Department of Economic and Community Affairs (ADECA) and the City's General Fund to service the efforts of the Domestic Violence Against Women grant.
- **Recreation Summer Day Camp Fund**
This fund accounts for expenditures of revenues received from the Recreation Department sponsored summer day camp.

**SPECIAL REVENUE FUNDS
AMENDED BUDGET - SUMMARY
FISCAL YEAR 2012**

	Gas Tax Fund	TVA Tax Fund	Recreation Tournament Fund	Recreation Summer Day Camp Fund	Senior Center Donation Fund	Library Fund	Water Distribution and Storage Project Fund	Corrections and Court-Etc. Fines Fund	Cemetery Fund	Municipal Government Capital Improvement Fund	Domestic Violence Grant Fund	Total Budget
REVENUES												
Intergovernmental												
TVA Tax Proceeds	-	78,055	-	-	-	-	-	-	-	-	-	78,055
Motor Fuel	748,434	-	-	-	-	-	-	-	-	-	-	748,434
Grant	-	-	-	-	-	-	-	-	-	-	11,500	11,500
Taxes												
Sales	-	-	-	-	-	-	2,725,000	-	-	-	-	2,725,000
Property	-	-	-	-	-	289,652	3,200,000	-	-	-	-	3,489,652
Charges for Services	-	-	16,700	96,900	-	-	-	-	22,000	-	-	135,600
Fines	-	-	-	-	-	-	-	198,414	-	-	-	198,414
Investment Earnings	1,200	100	-	-	20	750	6,500	-	-	645	-	9,215
Contributions and Donations	-	-	-	-	1,000	-	-	-	-	-	-	1,000
Other	349,566	-	-	-	-	-	-	-	-	362,066	-	711,632
TOTAL REVENUES	1,099,200	78,155	16,700	96,900	1,020	290,402	5,931,500	198,414	22,000	362,711	11,500	8,108,502
OTHER SOURCES												
Transfers In	-	-	-	-	-	269,047	-	-	-	-	8,000	277,047
TOTAL OTHER SOURCES	-	-	-	-	-	269,047	-	-	-	-	8,000	277,047
TOTAL REVENUES AND OTHER SOURCES	1,099,200	78,155	16,700	96,900	1,020	559,449	5,931,500	198,414	22,000	362,711	19,500	8,385,549
EXPENDITURES												
General Administration	-	50,736	-	-	1,020	553,746	5,500	-	-	-	-	611,002
Police Department	-	-	-	-	-	-	-	-	-	-	19,500	19,500
Public Works Department	985,236	-	-	77,217	-	-	-	-	31,820	-	-	1,094,273
Capital Outlay	67,000	-	-	-	28,844	-	-	-	-	-	-	95,844
TOTAL EXPENDITURES	1,052,236	50,736	-	77,217	29,864	553,746	5,500	-	31,820	-	19,500	1,820,619
OTHER USES												
Transfers Out - General Fund	-	27,319	12,500	-	-	-	2,500,000	188,331	25,000	-	-	2,753,150
Transfers Out - Debt Service Funds	-	-	-	-	-	-	3,705,988	-	-	-	-	3,705,988
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	-	-	-	280,000	-	280,000
TOTAL OTHER USES	-	27,319	12,500	-	-	-	6,205,988	188,331	25,000	280,000	-	6,739,138
TOTAL EXPENDITURES AND OTHER USES	1,052,236	78,055	12,500	77,217	29,864	553,746	6,211,488	188,331	56,820	280,000	19,500	8,559,757
REVENUES AND OTHER SOURCES OVER (UNDER)												
EXPENDITURES AND OTHER USES	46,964	100	4,200	19,683	(28,844)	5,703	(279,988)	10,083	(34,820)	82,711	-	(174,208)
BEGINNING FUND BALANCE - OCTOBER 1	148,786	14,316	44,195	-	35,316	18,025	828,510	75,551	73,478	433,801	2,385	1,674,364
ENDING FUND BALANCE - SEPTEMBER 30	\$ 195,750	\$ 14,416	\$ 48,395	\$ 19,683	\$ 6,472	\$ 23,728	\$ 548,522	\$ 85,634	\$ 38,658	\$ 516,512	\$ 2,385	\$ 1,500,156

**SPECIAL REVENUE FUNDS
CAPITAL OUTLAY
By Department
FISCAL YEAR 2012 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	2012 Adopted Budget	2012 Amended Budget
Public Works		One (1) 2008 - F250	Vehicle	21,297	21,297	21,297
		One (1) Pothole patcher	Equipment	10,000	10,000	10,000
		One (1) Spreader	Equipment	11,490	11,490	11,490
		Equipment for street maintenance	Equipment	24,213	24,213	24,213
		TOTAL			67,000	67,000
Senior Center		Office Furniture (Donated revenues)	Furniture	3,000	3,000	3,000
		Improvements to Buildings (Donated revenues)	Improvements	28,844	25,844	25,844
		TOTAL			28,844	28,844
		GRAND TOTAL				95,844

**STATE AND LOCAL GASOLINE TAX FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
INTERGOVERNMENTAL						
4 Cent Gas Tax	175,289	180,938	216,000	216,000	216,000	216,000
Petroleum Inspection Fees	9,826	10,806	14,000	14,000	14,000	14,000
7 Cent Gas Tax	347,190	358,069	420,000	420,000	420,000	420,000
2 Cent Gas Tax	416,710	346,713	349,566	385,000	385,000	385,000
5 Cent Gas Tax	53,942	56,205	60,000	60,000	60,000	60,000
Gas Excise Tax	2,486	2,775	3,000	3,000	3,000	3,000
TOTAL - INTERGOVERNMENTAL	1,005,444	955,506	1,062,566	1,098,000	1,098,000	1,098,000
INVESTMENT EARNINGS						
Interest Income - 7 Cent	84	190	55	55	55	55
Interest Income - 4 Cent	993	1,504	714	714	714	714
Interest Income - Petroleum Inspection Fees	98	66	31	31	31	31
Interest Income - 2 Cent	303	221	55	55	55	55
Interest Income - 5 Cent	475	712	326	326	326	326
Interest Income - Gas Excise	76	37	19	19	19	19
Total - Investment Earnings	2,030	2,730	1,200	1,200	1,200	1,200
OTHER REVENUES						
Miscellaneous Revenues	0	19,025	0	0	0	0
TOTAL - OTHER REVENUES	0	19,025	0	0	0	0
TOTAL - REVENUES	1,007,474	977,261	1,063,766	1,099,200	1,099,200	1,099,200
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	255,820	299,690	277,020	277,020	277,020	277,020
Utilities	381,499	465,960	465,960	465,960	465,960	465,960
Rental Contracts	0	0	2,256	2,256	2,256	2,256
Small Tools	12	0	0	0	0	0
Specialty Supplies - Roads	216,377	129,698	210,000	210,000	210,000	210,000
Specialty Supplies - Drainage	254	0	0	0	0	0
Specialty Supplies - Signs	30,753	40,649	15,000	15,000	15,000	15,000

**STATE AND LOCAL GASOLINE TAX FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
Specialty Supplies - Signal	3,996	24,254	15,000	15,000	15,000	15,000
Special Projects - Roads	0	16,877	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	888,711	977,128	985,236	985,236	985,236	985,236
CAPITAL OUTLAY						
Capital Outlay	31,685	0	0	0	0	0
Capital Outlay - Vehicles	0	0	21,297	21,297	21,297	21,297
Capital Outlay - Heavy Equipment	0	161,841	45,703	45,703	45,703	45,703
Capital Outlay - Other Equipment	0	36,623	0	0	0	0
TOTAL - CAPITAL OUTLAY	31,685	198,464	67,000	67,000	67,000	67,000
TOTAL - EXPENDITURES/EXPENSES	920,396	1,175,592	1,052,236	1,052,236	1,052,236	1,052,236
REVENUES OVER (UNDER) EXPENDITURES	87,078	(198,331)	11,530	46,964	46,964	46,964
FUND BALANCE - OCTOBER 1	260,039	347,117	115,778	148,786	148,786	148,786
FUND BALANCE - SEPTEMBER 30	347,117	148,786	127,308	195,750	195,750	195,750

**TVA TAX FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
INTERGOVERNMENTAL						
TVA Tax Proceeds	74,051	78,055	67,731	78,055	78,055	78,055
TOTAL - INTERGOVERNMENTAL	74,051	78,055	67,731	78,055	78,055	78,055
INVESTMENT EARNINGS						
Interest Income	360	284	236	100	100	100
TOTAL - INVESTMENT EARNINGS	360	284	236	100	100	100
TOTAL - REVENUES	74,411	78,339	67,967	78,155	78,155	78,155
OPERATING EXPENDITURES/EXPENSES						
Madison City Schools	48,133	50,736	44,026	50,736	50,736	50,736
TOTAL - OPERATING EXPENDITURES/EXPENSES	48,133	50,736	44,026	50,736	50,736	50,736
OTHER FINANCING USES						
Transfers Out	25,918	27,319	34,974	27,319	27,319	27,319
TOTAL - OTHER FINANCING USES	25,918	27,319	34,974	27,319	27,319	27,319
TOTAL - EXPENDITURES AND FINANCING USES	74,051	78,055	79,000	78,055	78,055	78,055
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	360	284	(11,033)	100	100	100
FUND BALANCE - OCTOBER 1	13,672	14,032	14,316	14,316	14,316	14,316
FUND BALANCE - SEPTEMBER 30	14,032	14,316	3,283	14,416	14,416	14,416

**RECREATION TOURNAMENT FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
CHARGES FOR SERVICES						
Recreation Tournament Fees	25,520	39,175	16,700	16,700	16,700	16,700
TOTAL - CHARGES FOR SERVICES	25,520	39,175	16,700	16,700	16,700	16,700
TOTAL - REVENUES	25,520	39,175	16,700	16,700	16,700	16,700
OTHER FINANCING USES						
Transfers Out	0	25,000	12,500	12,500	12,500	12,500
TOTAL - OTHER FINANCING USES	0	25,000	12,500	12,500	12,500	12,500
REVENUES OVER (UNDER) OTHER FINANCING USES	25,520	14,175	4,200	4,200	4,200	4,200
FUND BALANCE - OCTOBER 1	4,500	30,020	44,195	44,195	44,195	44,195
FUND BALANCE - SEPTEMBER 30	30,020	44,195	48,395	48,395	48,395	48,395

**SENIOR CENTER DONATION FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
Investment Earnings						
Interest Income	30	214	20	20	20	20
Total - Investment Earnings	30	214	20	20	20	20
Contributions and Donations						
Donations	1,533	57,075	1,000	1,000	1,000	1,000
Total - Contributions and Donations	1,533	57,075	1,000	1,000	1,000	1,000
Total - Revenues	1,563	57,289	1,020	1,020	1,020	1,020
OPERATING EXPENDITURES/EXPENSES						
Miscellaneous	0	0	1,020	1,020	1,020	1,020
Office Furniture	0	14,861	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	0	14,861	1,020	1,020	1,020	1,020
CAPITAL OUTLAY						
Capital Outlay	0	13,370	0	0	0	0
Capital Outlay - Office furniture	0	0	3,000	3,000	3,000	3,000
Capital Outlay - Improvements to Buildings	0	0	28,844	25,844	25,844	25,844
Total - Capital Outlay	0	13,370	31,844	28,844	28,844	28,844
TOTAL EXPENDITURES/EXPENSES	0	28,231	32,864	29,864	29,864	29,864
REVENUES OVER (UNDER) EXPENDITURES/EXPENSES	1,563	29,058	(31,844)	(28,844)	(28,844)	(28,844)
FUND BALANCE - OCTOBER 1	4,695	6,258	35,316	35,316	35,316	35,316
FUND BALANCE - SEPTEMBER 30	6,258	35,316	3,472	6,472	6,472	6,472

**LIBRARY FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
Taxes						
Library Tax - 1/2 Mill	275,869	280,068	289,652	289,652	289,652	289,652
Total - Taxes	275,869	280,068	289,652	289,652	289,652	289,652
INVESTMENT EARNINGS						
Interest Income	375	826	750	750	750	750
Total - Investment Earnings	375	826	750	750	750	750
OTHER REVENUES						
Miscellaneous Revenue	0	1,345	0	0	0	0
Total - Other Revenues	0	1,345	0	0	0	0
OTHER FINANCING SOURCES						
Transfers In	259,384	271,047	269,047	269,047	269,047	269,047
Total - Other Financing Sources	259,384	271,047	269,047	269,047	269,047	269,047
Total - Revenues and Other Financing Sources	535,628	553,286	559,449	559,449	559,449	559,449
OPERATING EXPENDITURES/EXPENSE						
Telephone	2,936	3,464	3,200	3,200	3,200	3,200
Utilities	36,081	35,206	35,701	35,701	35,701	35,701
Janitorial	24	0	0	0	0	0
Repairs - City Buildings	10,390	8,374	10,000	10,000	10,000	10,000
Repairs - General	207	0	0	0	0	0
Grounds Maintenance	6,300	6,181	6,500	6,500	6,500	6,500
Rental Contracts	12,472	11,160	13,000	13,000	13,000	13,000
Library Services	485,345	485,345	485,345	485,345	485,345	485,345
Total - Operating Expenditures/Expenses	553,755	549,730	553,746	553,746	553,746	553,746
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) OPERATING EXPENDITURES/EXPENSES	(18,127)	3,556	5,703	5,703	5,703	5,703
FUND BALANCE - OCTOBER 1	32,596	14,469	18,025	18,025	18,025	18,025
FUND BALANCE - SEPTEMBER 30	14,469	18,025	23,728	23,728	23,728	23,728

**WATER DISTRIBUTION AND STORAGE PROJECT FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
TAXES						
5 1/2 Mil Ad Valorem Tax	3,034,662	3,080,203	3,200,000	3,200,000	3,200,000	3,200,000
1/2 Cent Sales Tax	2,536,556	2,504,531	2,725,000	2,725,000	2,725,000	2,725,000
Total taxes	5,571,217	5,584,734	5,925,000	5,925,000	5,925,000	5,925,000
INVESTMENT EARNINGS						
Interest Income	10,595	11,816	6,500	6,500	6,500	6,500
Total investment earnings	10,595	11,816	6,500	6,500	6,500	6,500
Total Revenues	5,581,812	5,596,550	5,931,500	5,931,500	5,931,500	5,931,500
OPERATING EXPENDITURES/EXPENSES						
General Administration						
Miscellaneous	4,214	4,865	5,500	5,500	5,500	5,500
Total - Operating Expenditures/Expenses	4,214	4,865	5,500	5,500	5,500	5,500
OTHER FINANCING USES						
Transfers Out - Capital Replacement	0	0	0	0	0	0
Transfers Out	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Transfers Out - Debt Service	3,380,137	3,412,075	3,705,988	3,705,988	3,705,988	3,705,988
Total - Other Financing Uses	5,880,137	5,912,075	6,205,988	6,205,988	6,205,988	6,205,988
TOTAL OPERATING EXPENDITURES/ EXPENSES AND OTHER FINANCING USES	5,884,351	5,916,940	6,211,488	6,211,488	6,211,488	6,211,488
REVENUES OVER (UNDER) OPERATING EXPENSES AND OTHER FINANCING USES	(302,539)	(320,390)	(279,988)	(279,988)	(279,988)	(279,988)
FUND BALANCE - OCTOBER 1	1,451,439	1,148,900	828,510	828,510	828,510	828,510
FUND BALANCE - SEPTEMBER 30	1,148,900	828,510	548,522	548,522	548,522	548,522

**CORRECTIONS AND COURT FINES FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
FINES						
Corrections / Fines Revenue	188,417	192,639	192,639	192,639	192,639	192,639
Court - ETC Fines Revenue	8,623	3,875	3,875	3,875	3,875	3,875
Circuit Clerk Fund	0	1,900	1,900	1,900	1,900	1,900
Total - Fines	197,040	198,414	198,414	198,414	198,414	198,414
Total Revenues	197,040	198,414	198,414	198,414	198,414	198,414
Other Financing Uses						
Transfers Out	500,000	188,331	188,331	188,331	188,331	188,331
Total - Other Financing Uses	500,000	188,331	188,331	188,331	188,331	188,331
REVENUES OVER (UNDER) OTHER FINANCING USES	(302,960)	10,083	10,083	10,083	10,083	10,083
FUND BALANCE - OCTOBER 1	368,428	65,468	75,551	75,551	75,551	75,551
FUND BALANCE - SEPTEMBER 30	65,468	75,551	85,634	85,634	85,634	85,634

**CEMETERY FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
CHARGES FOR SERVICES						
Labor Receipts	24,800	20,100	10,000	10,000	10,000	10,000
Cemetery Lots	45,965	27,100	12,000	12,000	12,000	12,000
Total - Charges for Services	70,765	47,200	22,000	22,000	22,000	22,000
Total Revenues	70,765	47,200	22,000	22,000	22,000	22,000
OPERATING EXPENDITURES/EXPENSES						
Cemetery Lot	12,231	9,411	5,000	5,000	5,000	5,000
Sub-Contract Work	24,120	33,970	25,920	25,920	25,920	25,920
Utilities	487	845	900	900	900	900
Small Equipment - Not Office	0	1,983				
Total - Operating Expenditures/Expenses	36,838	46,209	31,820	31,820	31,820	31,820
CAPITAL OUTLAY						
Capital Outlay	0	0	0	0	0	0
Total - Capital Outlay	0	0	0	0	0	0
OTHER FINANCING USES						
Transfers Out	0	0	25,000	25,000	25,000	25,000
Total - Other Financing Uses	0	0	25,000	25,000	25,000	25,000
TOTAL OPERATING EXPENDITURES/EXPENSES AND OTHER FINANCING USES						
	36,838	46,209	56,820	56,820	56,820	56,820
REVENUES OVER (UNDER) EXPENDITURES/ EXPENSES AND OTHER FINANCING USES						
	33,927	991	(34,820)	(34,820)	(34,820)	(34,820)
FUND BALANCE - OCTOBER 1	38,560	72,487	73,478	73,478	73,478	73,478
FUND BALANCE - SEPTEMBER 30	72,487	73,478	38,658	38,658	38,658	38,658

**MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
INTERGOVERNMENTAL						
Municipal Gov't Capital Improvement	194,423	184,413	184,412	362,066	362,066	362,066
Total - Intergovernmental	194,423	184,413	184,412	362,066	362,066	362,066
INVESTMENT EARNINGS						
Interest Income	6,834	6,616	250	645	645	645
Total - Investment Earnings	6,834	6,616	250	645	645	645
Total - Revenues	201,257	191,029	184,662	362,711	362,711	362,711
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	0	32,489	0	0	0	0
Total - Operating Expenditures/Expenses	0	32,489	0	0	0	0
CAPITAL OUTLAY						
Capital Outlay	3,336	0	0	0	0	0
Total Capital Outlay	3,336	0	0	0	0	0
OTHER FINANCING USES						
Transfers Out - Capital Project Fund	0	1,202,660	150,000	280,000	280,000	280,000
Total - Other Financing Uses	0	1,202,660	150,000	280,000	280,000	280,000
TOTAL OPERATING EXPENDITURES/EXPENSES AND OTHER FINANCING USES						
	3,336	1,235,149	150,000	280,000	280,000	280,000
REVENUES OVER (UNDER) OPERATING EXPENDITURES/EXPENSES AND OTHER FINANCING USES						
	197,921	(1,044,120)	34,662	82,711	82,711	82,711
FUND BALANCE - OCTOBER 1	1,280,000	1,477,921	433,801	433,801	433,801	433,801
FUND BALANCE - SEPTEMBER 30	1,477,921	433,801	468,463	516,512	516,512	516,512

**DOMESTIC VIOLENCE GRANT FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
INTERGOVERNMENTAL						
Grant Revenue	12,942	9,026	11,500	11,500	11,500	11,500
Total - Intergovernmental	12,942	9,026	11,500	11,500	11,500	11,500
OTHER FINANCING SOURCES						
Transfers In	4,314	3,009	8,000	8,000	8,000	8,000
Total - Other Financing Sources	4,314	3,009	8,000	8,000	8,000	8,000
Total - Revenues and Other Financing Sources	17,256	12,035	19,500	19,500	19,500	19,500
PERSONNEL SERVICES						
Salaries	13,080	8,844	11,500	11,500	11,500	11,500
Employee Retirement	1,214	838	1,099	1,099	1,099	1,099
Payroll Taxes	1,001	677	880	880	880	880
Health Insurance	1,215	1,171	3,420	3,420	3,420	3,420
Workmen's Compensation	747	505	567	567	567	567
Total - Personnel Services	17,256	12,035	17,466	17,466	17,466	17,466
Operating Expenditures/Expenses						
Training	0	0	1,017	1,017	1,017	1,017
Victim's Expense	0	0	1,017	1,017	1,017	1,017
Total - Operating Expenditures/Expenses	0	0	2,034	2,034	2,034	2,034
Total Expenditures	17,256	12,035	19,500	19,500	19,500	19,500
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0	0
FUND BALANCE - OCTOBER 1	2,385	2,385	2,385	2,385	2,385	2,385
FUND BALANCE - SEPTEMBER 30	2,385	2,385	2,385	2,385	2,385	2,385

**RECREATION SUMMER DAY CAMP FUND
AMENDED BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Actual (Unaudited)	2012 Adopted Budget	2012 Department Amended Requested	2012 Proposed Amended Budget	2012 Adopted Amended Budget
REVENUES						
CHARGES FOR SERVICES						
Registration Fees	0	0	0	4,500	4,500	4,500
Camp Fees	0	0	0	92,400	92,400	92,400
TOTAL - CHARGES FOR SERVICES	0	0	0	96,900	96,900	96,900
Total - Revenues and Other Financing Sources	0	0	0	96,900	96,900	96,900
PERSONNEL SERVICES						
Salaries	0	0	0	50,050	50,050	50,050
Employee Retirement	0	0	0	0	0	0
Payroll Taxes	0	0	0	3,829	3,829	3,829
Health Insurance	0	0	0	0	0	0
Workmen's Compensation	0	0	0	0	0	0
Total - Personnel Services	0	0	0	53,879	53,879	53,879
Operating Expenditures/Expenses						
Specialty Supplies	0	0	0	13,200	13,200	13,200
Miscellaneous	0	0	0	2,000	2,000	2,000
Training	0	0	0	425	425	425
Seasonal Program	0	0	0	6,020	6,020	6,020
Job Health	0	0	0	363	363	363
Recruitment	0	0	0	1,330	1,330	1,330
Total - Operating Expenditures/Expenses	0	0	0	23,338	23,338	23,338
Total Expenditures	0	0	0	77,217	77,217	77,217
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	19,683	19,683	19,683
FUND BALANCE - OCTOBER 1	0	0	0	0	0	0
FUND BALANCE - SEPTEMBER 30	0	0	0	19,683	19,683	19,683

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION V

DEBT SERVICE FUNDS

Description

The City uses a **Debt service Fund** to account for the accumulation of resources for the payment of general obligation long-term debt of principal and interest not serviced by another fund. The City uses the debt service fund to account for bonded debt. The debt service fund does not include contractual obligations accounted for in another fund. The specific resources of the individual Debt Service Funds detailed in this document.

INTRODUCTION TO DEBT

GENERAL OBLIGATION DEBT

Debt Limitation

The Constitution of Alabama provided the cities having a population of six thousands or more may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the property situated within the City. The total assessed value of the property in the City assessed for City Taxation for the tax year ended September 30, 2010 is not less than \$527,379,120.

The City's fiscal policy addresses debt management. Excerpts from that document include the following:

- ▶ The City will not use Long-term debt for operating purposes and the life of the bonds will not exceed the useful life of the projects financed.
- ▶ The City will provide Full disclosure of operations to the bond rating agencies. With the assistance of fiscal advisors and/or bond counsel, the City shall prepare the necessary materials for presentation to the rating agencies.
- ▶ The Debt Burden should be within the norm of comparable cities.
- ▶ 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 issue should contribute to an overall curve that is relatively flat.

The City dedicated the ½ Cent Sales Tax and the 5 ½ Mills Property Taxes to provide 100% of debt service requirements on general obligation bonded debt.

Madison Board of Education dedicated certain revenue sources to support debt service requirements for general obligation school bonded debt.

The City will consider future debt issues within the parameters of the financial policies, supporting revenues and political climate.

Debt Rating

Standard & Poor has rated the City's general obligation bonds an AA with a stable outlook. The rating reflects the City's very strong wealth and income levels, expanding property base, improved financial position of the General Fund and good financial practices.

Moody's Investor Services, Inc. has rated the City's general obligation bonds an A1 with a positive outlook. The rating reflects the City's fast growing residential tax base and dynamic regional economy, sound financial position, and above average yet manageable debt position.

DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2012

ISSUE	PRINCIPAL	INTEREST
General Obligation Warrants	905,000	2,800,988
General Obligation School Warrants	730,000	4,112,549
TOTAL	1,635,000	6,913,537

**DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION WARRANTS**

CITY				SCHOOL				TOTAL		P & I
YEAR	Principal	Interest	Total	YEAR	Principal	Interest	Total	Principal	Interest	TOTAL
2012	905,000.00	2,800,987.26	3,705,987.26	2012	730,000.00	4,112,548.78	4,842,548.78	1,635,000.00	6,913,536.04	8,548,536.04
2013	1,615,000.00	2,772,218.51	4,387,218.51	2013	1,040,000.00	4,137,245.03	5,177,245.03	2,655,000.00	6,909,463.54	9,564,463.54
2014	1,680,000.00	2,705,062.26	4,385,062.26	2014	1,130,000.00	4,106,051.28	5,236,051.28	2,810,000.00	6,811,113.54	9,621,113.54
2015	1,750,000.00	2,629,874.76	4,379,874.76	2015	1,305,000.00	4,066,068.78	5,371,068.78	3,055,000.00	6,695,943.54	9,750,943.54
2016	2,160,000.00	2,545,640.39	4,705,640.39	2016	1,345,000.00	4,018,193.78	5,363,193.78	3,505,000.00	6,563,834.17	10,068,834.17
2017	2,260,000.00	2,445,337.27	4,705,337.27	2017	1,395,000.00	3,968,098.78	5,363,098.78	3,655,000.00	6,413,436.05	10,068,436.05
2018	2,365,000.00	2,337,911.02	4,702,911.02	2018	1,450,000.00	3,914,546.28	5,364,546.28	3,815,000.00	6,252,457.30	10,067,457.30
2019	2,480,000.00	2,223,816.02	4,703,816.02	2019	1,500,000.00	3,856,591.28	5,356,591.28	3,980,000.00	6,080,407.30	10,060,407.30
2020	2,610,000.00	2,101,816.02	4,711,816.02	2020	2,135,000.00	3,784,920.03	5,919,920.03	4,745,000.00	5,886,736.05	10,631,736.05
2021	2,745,000.00	1,970,308.02	4,715,308.02	2021	2,420,000.00	3,694,156.28	6,114,156.28	5,165,000.00	5,664,464.30	10,829,464.30
2022	2,885,000.00	1,831,021.89	4,716,021.89	2022	2,505,000.00	3,591,398.78	6,096,398.78	5,390,000.00	5,422,420.67	10,812,420.67
2023	1,985,000.00	1,708,893.76	3,693,893.76	2023	2,630,000.00	3,478,089.40	6,108,089.40	4,615,000.00	5,186,983.16	9,801,983.16
2024	1,850,000.00	1,570,118.76	3,420,118.76	2024	3,640,000.00	3,333,586.27	6,973,586.27	5,490,000.00	4,903,705.03	10,393,705.03
2025	1,935,000.00	1,484,956.26	3,419,956.26	2025	4,780,000.00	3,137,955.02	7,917,955.02	6,715,000.00	4,622,911.28	11,337,911.28
2026	2,020,000.00	1,395,968.76	3,415,968.76	2026	3,485,000.00	2,941,548.77	6,426,548.77	5,505,000.00	4,337,517.53	9,842,517.53
2027	2,115,000.00	1,302,931.26	3,417,931.26	2027	4,095,000.00	2,754,580.02	6,849,580.02	6,210,000.00	4,057,511.28	10,267,511.28
2028	2,215,000.00	1,205,506.26	3,420,506.26	2028	3,600,000.00	2,559,180.02	6,159,180.02	5,815,000.00	3,764,686.28	9,579,686.28
2029	2,315,000.00	1,103,581.26	3,418,581.26	2029	3,305,000.00	2,382,020.64	5,687,020.64	5,620,000.00	3,485,601.90	9,105,601.90
2030	2,420,000.00	997,043.76	3,417,043.76	2030	3,480,000.00	2,209,523.76	5,689,523.76	5,900,000.00	3,206,567.52	9,106,567.52
2031	2,535,000.00	885,556.26	3,420,556.26	2031	3,665,000.00	2,024,914.38	5,689,914.38	6,200,000.00	2,910,470.64	9,110,470.64
2032	2,650,000.00	770,550.01	3,420,550.01	2032	3,860,000.00	1,828,967.50	5,688,967.50	6,510,000.00	2,599,517.51	9,109,517.51
3033	2,765,000.00	652,096.88	3,417,096.88	2033	4,070,000.00	1,621,617.50	5,691,617.50	6,835,000.00	2,273,714.38	9,108,714.38
3034	2,895,000.00	522,856.25	3,417,856.25	2034	4,285,000.00	1,402,298.75	5,687,298.75	7,180,000.00	1,925,155.00	9,105,155.00
3035	3,035,000.00	382,018.75	3,417,018.75	2035	4,515,000.00	1,174,120.63	5,689,120.63	7,550,000.00	1,556,139.38	9,106,139.38
3036	3,185,000.00	234,293.75	3,419,293.75	2036	4,755,000.00	936,576.88	5,691,576.88	7,940,000.00	1,170,870.63	9,110,870.63
3037	3,340,000.00	79,325.00	3,419,325.00	2037	5,005,000.00	685,851.25	5,690,851.25	8,345,000.00	765,176.25	9,110,176.25
3038	0.00	0.00	0.00	2038	5,270,000.00	421,270.00	5,691,270.00	5,270,000.00	421,270.00	5,691,270.00
3039	0.00	0.00	0.00	2039	5,545,000.00	142,783.75	5,687,783.75	5,545,000.00	142,783.75	5,687,783.75
TOTAL	60,715,000.00	40,659,690.40	101,374,690.40	TOTAL	86,940,000.00	76,284,703.62	163,224,703.62	147,655,000.00	116,944,394.02	264,599,394.02

**DEBT SERVICE FUNDS
MADISON CITY AND MADISON SCHOOLS
AMENDED BUDGET
FISCAL YEAR 2012**

Description	City Debt Service Fund	School Debt Service Funds	Total
OTHER FINANCING SOURCES			
Transfers In	3,167,707	5,746,057	8,913,764
Total - Other Financing Sources	3,167,707	5,746,057	8,913,764
DEBT SERVICE			
Interest Expense	2,800,988	4,112,549	6,913,537
Payment on Debt	905,000	730,000	1,635,000
Total - Debt Service	3,705,988	4,842,549	8,548,537
OTHER FINANCING SOURCES OVER (UNDER)			
DEBT SERVICE	(538,281)	903,508	365,227
FUND BALANCE - OCTOBER 1	970,277	28,458	998,735
FUND BALANCE - SEPTEMBER 30	431,996	931,966	1,363,962

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION VI

CAPITAL PROJECTS FUND

CAPITAL BUDGET AND PROGRAM

The Capital Improvements Program (CIP) is a plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning, and ending date of each project, the amount to be expended in each year, and method of paying for those expenditures.

The City's CIP includes improvements that are relatively expensive, non-recurring, multi-year useful life, and result in fixed assets. The projects are construction and acquisition of new buildings, additions to or renovations of existing buildings, constructions of streets, drainage improvements, land purchases, and recreational facilities.

The Capital Improvements Program is a very progressive process, which the governing body adds and deletes projects from the funded and unfunded lists of projects based on the need assessment.

- A. Preparation - The City's capital budget will include all capital projects and all capital resources. The Finance Department prepares the capital budget under the directions of the Mayor, with the involvement of all required Department Heads. The Finance Department monitors integration of the fiscal impact of capital improvements on the operating budget. The capital program document includes all funded projects approved by the City Council and all unfunded projects.
- B. Definition - Facilities include any structures or properties owned by the City, the land upon which the facility situated for the provision of the City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries, and fire stations.
- C. Infrastructure - Includes permanently installed facilities, generally placed underground or at-grade, which form the basis for the provisions of City services. Typically included are thoroughfares, bridges, and drainage channels.
- D. Control - All capital project expenditures appropriated in the capital budget. The Finance Department certifies the availability of such appropriations or the availability of resources before a capital project contract presented to the City Council for approval.
- E. Program Planning - The capital budget will include capital improvements program plans for future years. The planning period should normally be three to five years. The replacement and maintenance for capital items projected for the next five years. Future maintenance and operations fully cost and considered in the operating budget.
- F. Alternate Resources - Where applicable, alternate resources should be used to fund capital projects

- G. Debt Financing - Recognizing that debt is usually a more expensive financing method, the City will explore alternative financing sources before issuing debt. When the City issues debt, debt will be to acquire major assets with expected lives, which equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects and small component parts, which attached to major equipment purchases.
- H. Infrastructure Maintenance - The City recognizes that deferred street maintenance increases future capital costs. Therefore, a portion of the Special Revenue Fund budget will be set aside each year to maintain the quality of streets.
- I. Reporting - Monthly financial reports will be prepared to enable the Department Heads to manage their capital budgets and to enable the Mayor to monitor and control the capital budget as authorized by the City Council.
- J. Forms

CAPITAL IMPROVEMENTS PROJECT FORM

DEPARTMENT _____

Date _____ Department priority no. _____

I. PROJECT DESCRIPTION

A. Project name _____

B. Description _____

C. Location _____

D. Purpose _____

E. A project request _____ was _____ was not submitted covering this project last year.

II. NEED

A. Who will derive the greatest benefit from this facility?

_____ General citizenry

_____ Commercial

_____ Industrial

B. What will be the scope of services provided by this facility:

_____ Countywide

_____ Community

_____ Neighborhood

C. Comment on the needs to be met by this project. Note: A separate sheet may be used.

D. How are needs currently being met? Note: A separate sheet may be used.

III. COST

A. Approximate total cost _____

B. Cost already incurred _____

C. Balance _____

D. Detailed Cost Estimates

1. Planning _____

a. Engineering _____

b. Architectural _____

Total _____

2. Land _____

a. Site already acquired _____

b. Site to be acquired _____

c. Area required (acres) _____

d. Estimated cost _____

Total _____

3.	Construction	
a.	Estimated cost	_____
4.	Equipment and furnishings	_____
a.	Equipment	_____
b.	Furnishings	_____
c.	Other	_____
	Total	_____
	TOTAL COST	=====

IV. Proposed expenditures by years

Prior	_____	
1st	_____	4th _____
2nd	_____	5th _____
3rd	_____	Later _____

V. Construction data

A.	Estimated construction period	_____	months
B.	Proposed Manner of construction:		
	Contract	_____	
	Force account	_____	
	Other account (describe)	_____	
C.	Status of plans and specifications		
	_____		Plans not needed
	_____		Nothing done except this report
	_____		Preliminary engineering estimate received
	_____		Plans and specs. in preparation
	_____		Plans and specs. complete
	_____		Sketches in process
	_____		Sketches complete
	_____		Surveys complete

VI. Estimated effect of completed project on operating budget of this department

A.	Increased revenue	_____
B.	Decreased operating expenses	_____
C.	Number of new positions	_____
D.	Additional salary costs	_____
E.	Additional other expenses	_____
	Net effect on operating budget	_____

VII. Estimated effect of this project on operating budgets of other departments

Department affected

General effect on their budget

Comments:

VIII. Relation to other projects

A. Of this department

Yes _____ No _____

Name of projects

How related

B. Of other departments

Yes _____ No _____

Department

Name of projects

How related

IX. Priority

A. What priority number does your department assign to this project among those being requested at this time? _____

B. What are your reasons for attaching this priority to this project?

X. Recommended financing

Federal aid

State aid

Special assessments

Current revenue

Lease-purchase

Bonds

Motor fuel tax

Capital reserve

Other

Comments:

GUIDELINES FOR CLASSIFYING PROJECTS

Land - All expenditures for the acquisition of land (for the purpose of long-term use by the City) should be included. Payments of damage claims arising from the taking of or the use of the land as well as the acquisition in fees simple would be included.

Structures - All expenditures for the structures, including not only construction costs, but also architectural, engineering, legal and related expenses should be included. However, small structures of relatively nominal value, such as a metal storage shed, excluded from the CIP.

Furnishing and Office Equipment - The total furnishing for a new facility or additions may constitute a CIP item. Each such case considered individually.

Thoroughfares - All expenditures for thoroughfare construction, engineering, legal and related expenses should be included.

Preliminary Plans, Investigation and Studies - For many projects, substantial sums are required for preliminary plans, investigations and studies should be included.

Landscaping - All landscaping expenditures for new or existing facilities may qualify as a CIP item. Each case considered individually.

Grant-In-Aid Items - All expenditures of grants, matching or participating moneys from other governmental entities, or private contributions, the City expenses in conjunction with the funds for Capital Improvement Projects can qualify as CIP items.

DEFINITIONS

Capital Assets – Assets of significant value and have a useful life of several years. Capital assets also known as fixed assets.

Capital Expenditures – Expenditures made for the purpose of acquiring capital assets; they exclude expenditures for routine maintenance of capital assets.

Capital Improvements Program – A plan for capital expenditures to be incurred each year over a fixed period of several year (usually five or six) setting forth each capital project and identifying the expected beginning and ending date for each project, the amount of be expended in each year, and the method of paying for the expenditures.

Capital Outlays – Capital outlays are expenditures/expenses for the acquisition of capital assets.

Capital Project – Project that result in the purchase or construction of capital assets. Capital project may encompass the purchases of land, construction of a building or facility, or purchase of a major piece of equipment.

DEPARTMENT:
PROJECT NAME:

Project Scoring Worksheet

Prioritization	3	2	1	0	M	R	Score
1) Public health and safety	Project needed to alleviate existing health or safety hazard.	Project needed to alleviate potential health or safety hazard.	Project would promote or maintain health/safety.	No health or safety impact associated with project.	3		
2) External requirements	Project is required by law, regulation, or mandate.	Project is required by agreement with other jurisdictions.	Project to be conducted in conjunction with other jurisdictions.	Project is city only and not externally required.	3		
3) Protection of capital facilities	Project is critical to save structural integrity of existing facility or repair significant structural deterioration.	Project will repair systems important to facility operation.	Project will improve facility appearance or deter future expenditure.	No existing facility involved.	3		
4) Operating budget	Project will result in decreased operating cost.	Project will have minimal or no operating maintenance costs.	Project will have some additional operating costs and/or personnel additions.	Project will require significant additions in personnel or other operating cost.	3		
5) Public support	Public has clearly demonstrated a significant desire to have the city undertake the project by way of surveys, petitions, or other clear indicators.		City reports that the project is desired by the community or neighborhood to be served.	Public has not expressed a specific preference for this project.	3		
6) Environmental quality	Project will improve environmental quality of the city and its neighbors.	Project may improve environmental quality of the city.		Project will have no affect on the environmental quality of the city.	3		
7) Life expectancy of project	Meets the needs of the community for next 20 years or more.	Meets needs of community for next 15 to 19 years.	Meets needs of community for next 10 to 14 years.	Meets needs of community for less than 10 years.	2		
8) Relation to adopted plans	Project is included in a formal plan which had mayor/council approval.	Project is included in written plans adopted by a city board or committee.	Project is included in written plans of city staff.	Project is not included in any written plans.	2		
9) Availability of financing	Project revenues will support project expenses.	No city revenues have been identified and applied for.	Potential for no city revenue exists.	No financing arrangements currently exist.	2		
10) Benefit-to-cost ratio	Return on investment for the project can be computed and is positive.		Return on investment cannot be readily computed.	Return on investment is negative.	2		
11) Economic development	Project will encourage capital investment, increase tax base, improve job opportunities, attract customers, or produce public or private revenues.				2		
12) Timeliness/External	Project will allow the city to take advantage of favorable current situation, such as the purchase of land or materials at favorable prices.			External influences do not affect the timeliness of this project.	2		
13) Prerequisite	Project requires completions before implementation of a related project.		Project should be completed before implementation of a related project.	Project has no prerequisites.	2		
14) % of population served	50% or more served	25% to 49% served.	10% to 24% served.	Less than 10% served	1		
15) Special need	Project meets a community obligation to serve a special need of a segment of the city's population such as low income, aged, minorities, disabled.			This project does not meet particular needs of a special population.	1		
16) Energy consumption	Project will reduce amount of energy consumed.	Project will require no increase in energy consumption.	Project will require minimal increase in energy consumption.	Project will require substantial increases.	1		
M = multiplier; R = rating; Total Score = rating x multiplier					Total		

GUIDE TO DISTINGUISH CAPITAL BUDGET ITEMS FROM OPERATING BUDGET ITEMS

TYPE OF PROJECT	CAPITAL IMPROVEMENT	OPERATIONS AND MAINTENANCE
Building/Facility	<ul style="list-style-type: none"> • Major remodeling and structural alterations to improve space utilization or capacity • Major replacement or upgrading of design of major building components (roof replacement, major heating system improvements) • Energy-related physical improvement programs • Handicapped-accessibility physical improvement programs • New construction 	<ul style="list-style-type: none"> • Preventive maintenance repairs that do not significantly upgrade the structure or increase its previously estimated useful life (e.g., minor roof repair)
Parks and Recreation	<ul style="list-style-type: none"> • New park land development, major upgrading of park or park facilities, major park or park building rehabilitation • New park buildings • Physical improvements 	<ul style="list-style-type: none"> • Removal of diseased trees from parks • Repair or replacement of furnishings, equipment or landscape planting that do not substantially upgrade the park • General maintenance and repair of parks, park facilities and buildings
Streets and Parkways	<ul style="list-style-type: none"> • Street paving (residential and arterials) • Alley resurfacing • Physical alteration of street capacity or design, including related landscaping 	<ul style="list-style-type: none"> • Paving repair, even though rideability may improve • Seal coating and other maintenance
Sidewalks	<ul style="list-style-type: none"> • Sidewalk replacement, new sidewalks, sidewalk intersections 	<ul style="list-style-type: none"> • Routine repair/patching
Traffic	<ul style="list-style-type: none"> • New or upgraded signal equipment or other physical improvements that enhance safety or system capabilities 	<ul style="list-style-type: none"> • Equipment repair or replacement to maintain system operations • Lane marking and delineation • Meter replacement
Street Light Fixtures	<ul style="list-style-type: none"> • Conversion of street lights to new luminaries or fixtures 	<ul style="list-style-type: none"> • Replacement or repair of damaged lights
Parking	<ul style="list-style-type: none"> • Major repair to structure • Physical design or capacity improvements • New construction • Computerized revenue control and other operating improvements 	<ul style="list-style-type: none"> • Sealing floors to prevent chloride intrusion • Preventive maintenance and minor repair
Drainage	<ul style="list-style-type: none"> • New Development • Major design projects independent from street construction 	<ul style="list-style-type: none"> • Routine maintenance

CURRENT CAPITAL PROJECT FUND

2006 Bond Capital Improvement Fund – Used to account for construction of various improvements for building/facilities, parks and recreation, streets and sidewalks and drainage projects. Financing provided by the sale of general obligation warrants dated December 1, 2006, \$37,980,000 of which \$16,779,892 advanced refunded the 1998-C General Obligation Warrants dated September 1, 1998 and \$9,561,873 advanced refunded the 2001 General Obligation Warrants dated July 1, 2001. Approximately \$12,147,830 provided for construction and improvements of various projects. These various funded projects detailed in the Capital Improvements Program.

A **Capital Project Fund** accounts for financial resources used for the acquisition or construction of major capital facilities. The City's capital project fund accounts for resources used in the activities of the **CAPITAL IMPROVEMENTS PROGRAM (CIP)**. The CIP provides a long-term plan for acquisition and construction of capital improvement projects.

The CIP budget is not included in this annual operating budget document. The CIP budget is for a period ranging from three (3) to five (5) years.

**CITY OF MADISON, ALABAMA
CAPITAL IMPROVEMENT PROGRAM
AMENDED - FUNDING SOURCES AND PROJECT COST SUMMARY
2007 - 2012**

FUNDING SOURCE

G.O. Bonds	\$ 15,611,763
Investment Earnings	1,200,000
Municipal Government Capital Improvement Revenue	1,730,000
State Funds:	
Balch Road Project	838,000
Gillespie Road Project	1,000,000
Main Street Improvement Project	26,500
County Funds:	
Greenway Trail Project - Commissioner Dyer	37,800
Soccer Field Project - Commissioner Dyer	100,000
Traffic Signal - Commissioner Strong	5,000
Zierdt Road Paving Project	50,000
Federal Funds:	
Greenway Trail Phase I	936,000
Fire Station #2	1,415,043
Road Projects	738,000
Other Contributions:	
Traffic Signal - Mill Rd/County Line Road	20,000
GBT - US 72 Road Improvement Project	350,000
MOB, LLC	66,332
SSP, Inc.	66,332

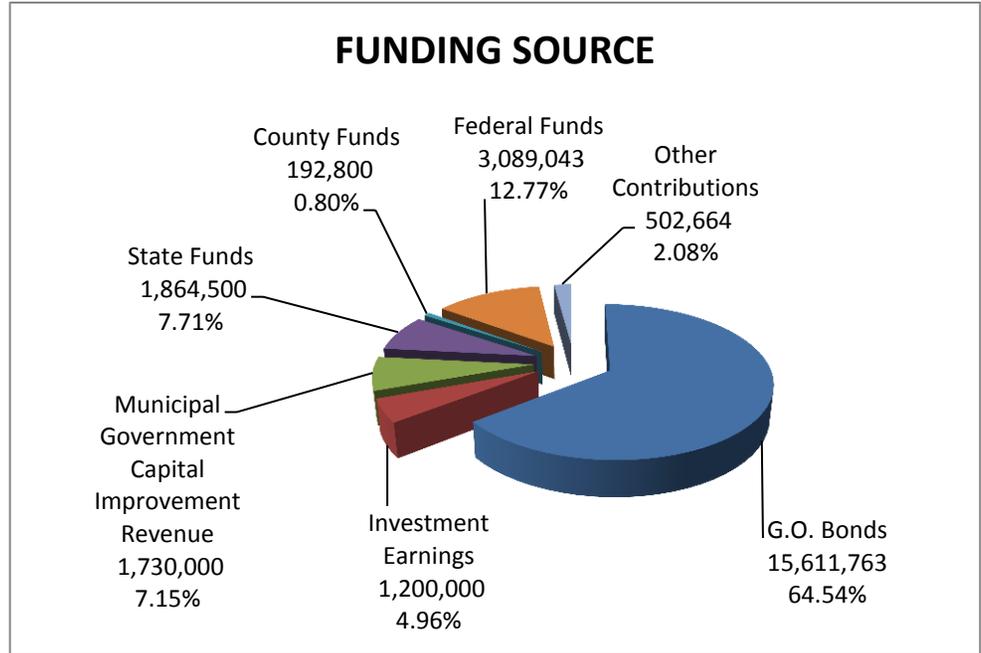
TOTAL - FUNDING SOURCE \$ 24,190,770

COST BY PROJECT CATEGORY

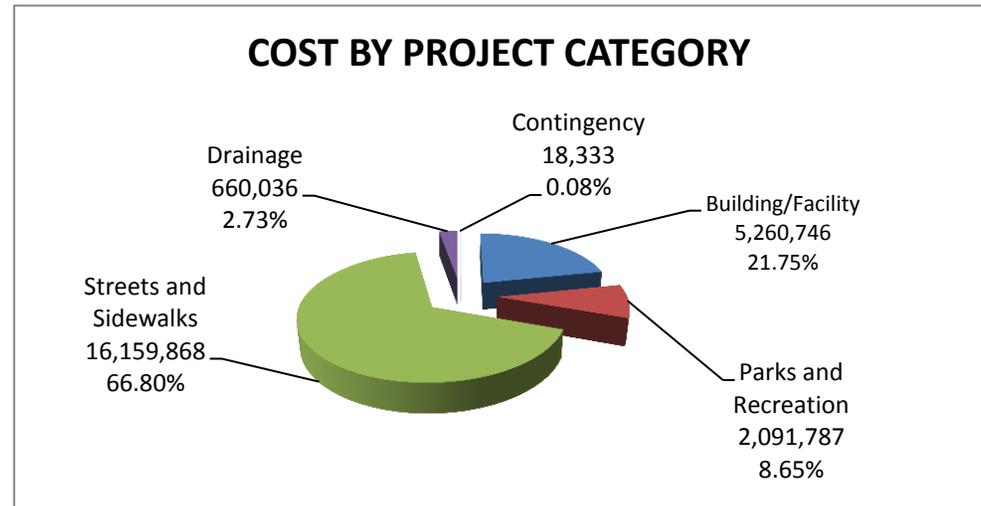
Building/Facility	\$ 5,260,746
Parks and Recreation	2,091,787
Streets and Sidewalks	16,159,868
Drainage	660,036
Contingency	18,333

TOTAL - COST BY PROJECT CATEGORY \$ 24,190,770

FUNDING SOURCE



COST BY PROJECT CATEGORY



**CAPITAL IMPROVEMENT PROGRAM
AMENDED - FUNDED PROJECTS
2007 - 2012**

PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	AMENDED BUILDING-FACILITY	AMENDED PARKS AND RECREATION	AMENDED STREETS AND SIDEWALKS	AMENDED DRAINAGE	AMENDED CONTINGENCY	TOTAL
	BUILDING/FACILITY						
07-072	City Hall HVAC and Upper Floor Renovations	\$ 483,635					\$ 483,635
05-073	Police Department Addition	1,484,020					1,484,020
07-086	Fire Station #2	2,700,000					2,700,000
09-002	Library Improvements	86,232					86,232
09-004	Senior Center Addition	396,859					396,859
10-030	City Hall Chiller Replacement	110,000					110,000
	Total - Building/Facility	5,260,746					5,260,746
	PARKS AND RECREATION						
05-018	Greenway Trail - Phase I (Bradford Creek)		1,494,968				1,494,968
07-071	Greenway Trail - Phase II (Bradford Creek)		93,060				93,060
05-041	Soccer Fields - Dublin Park		111,065				111,065
09-005	Mill Creek Greenway Land Acquisition		95,040				95,040
10-027	Mill Creek Greenway Phase II (Balch Rd to Park Meadow)		5,400				5,400
10-023	Dublin Park ADA Improvements		100,000				100,000
10-026	Soccer Field Lighting at Palmer Park		192,254				192,254
	Total - Park and Recreation		2,091,787				2,091,787
	STREETS AND SIDEWALKS						
07-009	Intersection - Hughes Rd/Old Madison Pike Repaving			272,986			272,986
05-436	Intersection - Jay Drive and Wall Triana			0			0
05-035	Intersection - County Line/I-565			506,522			506,522
05-025	Intersection - Sullivan Street and Palmer Road			1,385,970			1,385,970
05-051	Intersection - Wall Triana and Gillespie Road			315,049			315,049
07-087	Intersection - Hughes Road and Highway 72			474,673			474,673
07-088	Intersection - Rainbow Drive and Highway 72			800			800
07-089	Intersection - Wall Triana and Brownsferry Road			0			0
09-006	Intersection - Gillespie Road and Hughes Road			232,497			232,497
05-093	Traffic Signal - Hughes Road and Wall Halsey Road			24,202			24,202
06-063	Traffic Signal - Mill Road and County Line Road			140,830			140,830
07-017	Traffic Signal - Eastview Drive and Slaughter Road			79,254			79,254
07-019	Traffic Signal - County Line Road and Crownridge			141,426			141,426
05-126	Traffic Signal - Zierdt Road at Mountainbrook			63,803			63,803
07-020	Traffic Signal - County Line Road and Palmer Road			76,069			76,069
10-029	Traffic Signal - Hughes Road and Plaza Boulevard			8,622			8,622
05-365	Sidewalk - Hughes Road (Mill Rd to OMP)			56,264			56,264
07-036	Sidewalk - Joe Phillips (County Line to Corrine)			103,787			103,787

**CAPITAL IMPROVEMENT PROGRAM
AMENDED - FUNDED PROJECTS
2007 - 2012**

PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	AMENDED BUILDING-FACILITY	AMENDED PARKS AND RECREATION	AMENDED STREETS AND SIDEWALKS	AMENDED DRAINAGE	AMENDED CONTINGENCY	TOTAL
05-042	Sidewalk - Eastview Dr. (Hughes Rd to Metta)			136,142			136,142
07-040	Sidewalk - County Line Rd (Heritage School to Dock Murphy)			88,936			88,936
07-041	Sidewalk - Gillespie Rd from Triana to Wellington			0			0
07-027	Bridge - Wall Triana at Mill Creek			30,993			30,993
07-024	Bridges - 2 on Gillespie Road			400,387			400,387
07-029	Bridge - Mill Road at Mill Creek			293,442			293,442
06-076	Balch Road Widening			1,038,000			1,038,000
07-090	Balch Road Improvements			436,538			436,538
05-039	Gillespie Road Extension			1,788,012			1,788,012
07-050	Wall Triana Widening (Construction-Mill to Brownsferry)			16,965			16,965
07-051	Wall Triana Widening (Engineering from B'ferry to Gooch)			150,000			150,000
07-091	Wall Triana Improvements -Gooch to N City Limit			565,940			565,940
07-092	Wall Triana Improvement -Madison Blvd to Cleghorn			424,567			424,567
05-140	Yancy Road			28,365			28,365
07-044	Zierdt Road - Five Lanes			450,000			450,000
05-419	RR - Quiet Zone Improvement (Shelton Road)			156,159			156,159
07-046	Fire Station #1 Parking Apron			37,683			37,683
05-123	Fire/Police Training Facility Entrance Road			0			0
07-047	Eastview Drive Extension to Wall Triana			1,617,412			1,617,412
07-010	Balch Road Extension to Mill Road			1,258,039			1,258,039
07-007	Mill Road Improvements			788,054			788,054
07-085	Repair Boulton Court at Bellwood			45,550			45,550
08-030	Extend Emerson Road to Gillespie Road			125,930			125,930
09-031	Main Street Improvements/Downtown Redevelopment			340,000			340,000
10-024	Gooch Lane Reconstruction (Balch Rd to Wall Triana)			300,000			300,000
10-028	Western Expansion			0			0
10-037	US 72 Roadway Improvements (Balch Rd to Hughes Rd)			1,380,000			1,380,000
11-027	Zierdt Road Repaving			200,000			200,000
12-006	County Line Road Corridor Study			50,000			50,000
12-007	Old Madison Pike Resurfacing			130,000			130,000
	Total - Streets and Sidewalks			16,159,868			16,159,868
	DRAINAGE						
05-027	Homestead Drainage				85,258		85,258
05-028	Mill/Telluride/Whisperwood Drainage				164,578		164,578
05-150	Silver Creek Drainage				18,036		18,036
05-520	Madison Towne Center Drainage				4,407		4,407
05-592	Putman Industrial Park Drainage				0		0

**CAPITAL IMPROVEMENT PROGRAM
AMENDED - FUNDED PROJECTS
2007 - 2012**

PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	AMENDED BUILDING-FACILITY	AMENDED PARKS AND RECREATION	AMENDED STREETS AND SIDEWALKS	AMENDED DRAINAGE	AMENDED CONTINGENCY	TOTAL
07-093	Downtown Drainage-Improve Pension Row and Sullivan St				9,158		9,158
07-094	Detention Pond Modifications for Two (2) Year Storms				50,000		50,000
07-095	Brownsferry North Side - Park Meadow Dr to Holly Pond				287,611		287,611
05-026	Gooch Lane Culvert (Old Project)				18,356		18,356
09-007	Homestead Drainage Improvements to Highway 72				22,632		22,632
	Total - Drainage				660,036		660,036
	CONTINGENCY					18,333	18,333
	TOTAL	5,260,746	2,091,787	16,159,868	660,036	18,333	24,190,770

THE CITY OF
MADISON

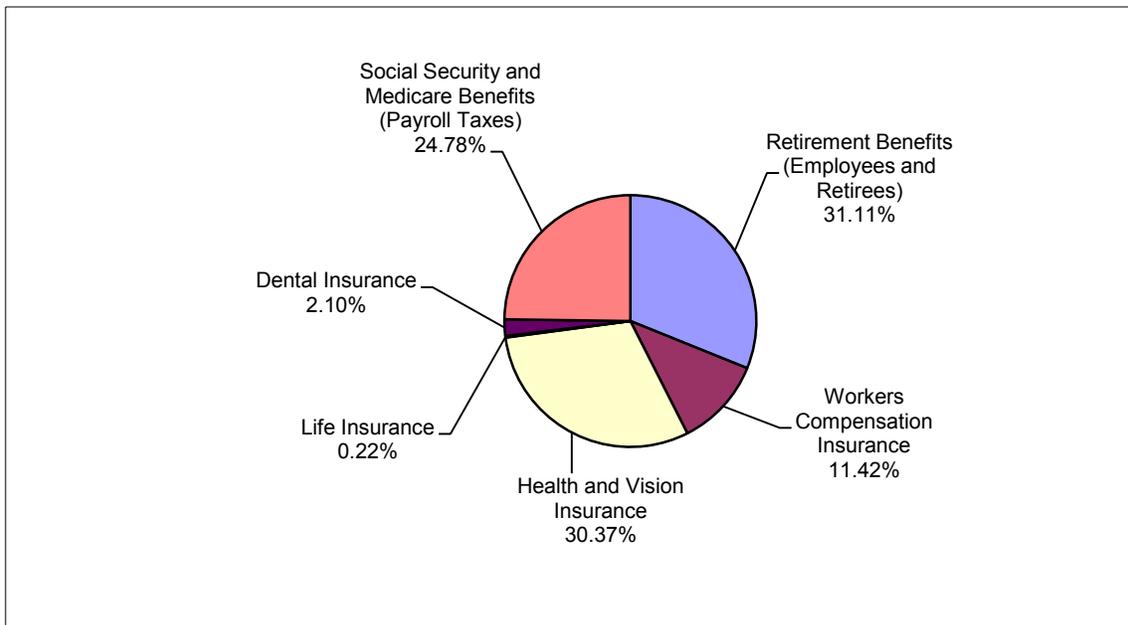
WHERE PROGRESS JOINS PRESERVATION

SECTION VII

PERSONNEL SERVICES

**BENEFIT COST
BY CATEGORY**

Retirement Benefits (Employees and Retirees)	\$ 1,635,947
Workers Compensation Insurance	600,373
Health and Vision Insurance	1,597,073
Life Insurance	11,477
Dental Insurance	110,501
Social Security and Medicare Benefits (Payroll Taxes)	1,302,982
TOTAL	<u>\$ 5,258,353</u>



PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
POLICE					
Administration Division					
Chief	1.00	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00	1.00
Captain	0.00	1.00	1.00	1.00	1.00
Director of Communication Services	1.00	1.00	1.00	1.00	1.00
Administrative Assistant to Department Head	1.00	2.00	2.00	1.00	1.00
Law Enforcement IT	1.00	1.00	1.00	1.00	1.00
Total - Administration Division	5.00	7.00	7.00	6.00	6.00
Investigations Division					
Lieutenant	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00
Investigators	7.00	10.00	10.00	10.00	10.00
Receptionist/Secretary	1.00	1.00	1.00	1.00	1.00
Total - Investigations Division	10.00	13.00	13.00	13.00	13.00
Patrol Division					
Lieutenant	3.00	4.00	4.00	4.00	4.00
Sergeant	9.00	9.00	9.00	9.00	9.00
Patrol Officer	50.00	49.00	49.00	49.00	49.00
Receptionist/Secretary	0.00	0.00	0.00	1.00	1.00
Total - Patrol Division	62.00	62.00	62.00	63.00	63.00
Records Support Division					
Accounting Assistant	2.00	2.00	2.00	2.00	2.00
Records Clerk	7.00	8.00	8.00	8.00	8.00
Receptionist/Secretary	1.00	1.00	1.00	1.00	1.00
Total - Records Support Division	10.00	11.00	11.00	11.00	11.00
Dispatch Division					
Communication Manager	1.00	1.00	1.00	1.00	1.00
Communication Supervisor	2.00	3.00	3.00	3.00	3.00
Dispatcher	10.00	9.00	10.00	10.00	10.00
Total - Dispatch Division	13.00	13.00	14.00	14.00	14.00
Animal Control Division					
Animal Control/Records	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Total - Animal Division	2.00	2.00	2.00	2.00	2.00
REGULAR FULL TIME	102.00	108.00	109.00	109.00	109.00
Crossing Guard Division					
Head Crossing Guard	1.00	1.00	1.00	1.00	1.00
Crossing Guard	10.00	11.00	11.00	11.00	11.00
Total - Crossing Guard Division	11.00	12.00	12.00	12.00	12.00
Dispatcher	0.00	0.00	0.00	0.00	0.00
REGULAR PART TIME	11.00	12.00	12.00	12.00	12.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
PUBLIC WORKS					
Administration Division:					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	0.00
Accounting Accounts Payable	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	0.00	0.00	0.00	0.00	1.00
Total - Administration Division	5.00	5.00	5.00	5.00	5.00
DOT Division					
DOT Manager	1.00	0.00	0.00	0.00	0.00
DOT Field Crew Chief	0.00	1.00	1.00	1.00	1.00
DOT Tech III	1.00	0.00	0.00	0.00	0.00
DOT Tech II	0.00	2.00	2.00	2.00	2.00
DOT Tech I	3.00	1.00	1.00	0.00	0.00
Total - DOT Division	5.00	4.00	4.00	3.00	3.00
CIP Division					
Superintendent - Construction	0.00	0.00	0.00	0.00	1.00
Crew Chief	1.00	2.00	1.00	1.00	1.00
Heavy Equipment Operator IV	1.00	2.00	3.00	3.00	3.00
Heavy Equipment Operator III	0.00	1.00	2.00	3.00	3.00
Field Operator II	1.00	5.00	4.00	4.00	2.00
Field Operator I	9.00	3.00	3.00	4.00	4.00
Total - CIP Division	12.00	13.00	13.00	15.00	14.00
Fleet Maintenance Division					
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Assistant Fleet Manager	1.00	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00	1.00	1.00
Mechanic II	3.00	1.00	1.00	1.00	1.00
Mechanic III	1.00	2.00	2.00	3.00	3.00
Parts Clerk	1.00	0.00	0.00	0.00	0.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00	0.00
Total - Fleet Maintenance Division	9.00	7.00	7.00	8.00	7.00
ICP Division					
Superintendent	0.00	0.00	0.00	0.00	1.00
Field Crew Chief	2.00	1.00	1.00	1.00	1.00
Crew Chief	0.00	2.00	2.00	2.00	2.00
Heavy Equipment Operator IV	1.00	2.00	2.00	5.00	6.00
Heavy Equipment Operator III	1.00	4.00	4.00	5.00	6.00
Field Operator II	3.00	3.00	3.00	3.00	4.00
Field Operator I	12.00	6.00	6.00	6.00	4.00
Total - ICP Division	19.00	18.00	18.00	22.00	24.00
Trash Division					
Field Crew Chief	1.00	1.00	1.00	0.00	0.00
Trash Lead IV	2.00	2.00	2.00	0.00	0.00
Trash Lead III	4.00	1.00	1.00	0.00	0.00
Field Operator II	1.00	4.00	4.00	0.00	0.00
Field Operator I	0.00	0.00	0.00	0.00	0.00
Total - Trash Division	8.00	8.00	8.00	0.00	0.00
REGULAR FULL TIME	58.00	55.00	55.00	53.00	53.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
CITY CLERK					
City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Treasurer	0.00	0.00	0.00	0.00	0.00
Municipal Records Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	4.00	4.00	4.00	4.00	4.00
Receptionist	2.00	2.00	2.00	2.00	2.00
REGULAR PART TIME	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
RECREATION					
Administration Division					
Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	0.00	0.00	1.00	1.00	1.00
Office Manager	0.00	0.00	0.00	0.00	0.00
Recreation Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Events and Volunteer Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Receptionist	1.00	1.00	1.00	1.00	1.00
Recreation Receptionist Night	1.00	1.00	1.00	1.00	1.00
Total - Administration Division	5.00	5.00	6.00	6.00	6.00
Aquatics Division					
Aquatics Director	1.00	1.00	1.00	1.00	1.00
Assistant Aquatics Director	1.00	1.00	1.00	0.00	0.00
Lifeguard	2.00	2.00	2.00	1.00	1.00
Total - Aquatics Division	4.00	4.00	4.00	2.00	2.00
Maintenance Division					
Assistant Recreation Director	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Operations Manager	1.00	1.00	0.00	0.00	0.00
Building and Grounds Supervisor	1.00	1.00	1.00	1.00	1.00
Rec. Maintenance Supervisor	3.00	2.00	2.00	2.00	3.00
Rec. Maintenance III	1.00	2.00	2.00	2.00	2.00
Rec. Maintenance II	3.00	3.00	3.00	3.00	4.00
Rec. Maintenance I	2.00	1.00	1.00	0.00	0.00
Complex Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Total - Maintenance Division	14.00	13.00	12.00	11.00	13.00
Programs Division					
Program Director	1.00	1.00	1.00	1.00	1.00
Program Assistant	0.00	0.00	0.00	0.00	1.00
Total - Programs Division	1.00	1.00	1.00	1.00	2.00
Transportation Services Division					
Van Driver	1.00	1.00	1.00	1.00	1.00
Total - Transportation Services Division	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	25.00	24.00	24.00	21.00	24.00
Night Manager	1.00	1.00	1.00	1.00	2.00
Assistant Program Director	1.00	1.00	1.00	1.00	1.00
Recreation Aide	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	0.00	0.00	0.00	0.00	0.00
Van Driver	1.00	1.00	1.00	1.00	1.00
Lifeguard	12.00	12.00	12.00	12.00	12.00
REGULAR PART TIME	16.00	16.00	16.00	16.00	17.00
Lifeguard (Seasonal)	30.00	30.00	30.00	30.00	35.00
Recreational Aide (Winter)	15.00	15.00	15.00	15.00	18.00
Recreational Aide (Spring)	15.00	15.00	15.00	15.00	18.00
Recreational Aide (SDC)	0.00	0.00	0.00	0.00	15.00
TEMPORARY PART TIME	60.00	60.00	60.00	60.00	86.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
FIRE					
Operations and Fire Prevention					
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	2.00
Receptionist	2.00	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	0.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Captain	12.00	12.00	12.00	12.00	13.00
Driver	15.00	19.00	19.00	19.00	18.00
Firefighter	33.00	29.00	29.00	28.00	30.00
Total - Operations and Fire Prevention Division	67.00	67.00	67.00	66.00	69.00
Public Education Division					
Safety Manager	1.00	1.00	1.00	1.00	1.00
Total - Public Education Division	1.00	1.00	1.00	1.00	1.00
Investigations Division					
Fire Marshall	1.00	1.00	1.00	1.00	0.00
Deputy Fire Marshall	0.00	0.00	0.00	0.00	0.00
Inspector	1.00	1.00	1.00	0.00	0.00
Total - Investigation Division	2.00	2.00	2.00	1.00	0.00
REGULAR FULL TIME	70.00	70.00	70.00	68.00	70.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
PLANNING					
Director	1.00	1.00	1.00	1.00	1.00
Building Inspector	4.00	0.00	0.00	0.00	0.00
Senior Engineer	0.00	0.00	0.00	0.00	0.00
Senior Permit Specialist	0.00	0.00	0.00	0.00	0.00
Chief Planner	1.00	1.00	1.00	1.00	1.00
Permit Specialist Supervisor	1.00	0.00	0.00	0.00	0.00
Building Plan Reviewer	1.00	0.00	0.00	0.00	0.00
Chief Building Official	1.00	0.00	0.00	0.00	0.00
Planner I	1.00	1.00	1.00	1.00	1.00
Planner II	0.00	0.00	0.00	0.00	0.00
Permit Specialist II	3.00	0.00	0.00	0.00	0.00
Administrative Assistant to the Department Head	1.00	0.00	1.00	1.00	1.00
Engineering Inspector	0.00	0.00	0.00	0.00	0.00
Engineering Technician	0.00	0.00	0.00	0.00	0.00
Office Manager	1.00	0.00	0.00	0.00	0.00
Chief Enforcement Officer	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	2.00	0.00	0.00	0.00	0.00
Zoning Administrator	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	18.00	4.00	5.00	5.00	5.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
COURT CLERK					
Court Clerk	1.00	1.00	1.00	1.00	1.00
Magistrate	5.00	5.00	5.00	5.00	5.00
REGULAR FULL TIME	6.00	6.00	6.00	6.00	6.00
Judge	2.00	2.00	2.00	2.00	2.00
REGULAR PART TIME (not an employee)	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
CITY COUNCIL					
Council Aide	0.00	0.00	0.00	0.00	0.00
REGULAR FULL TIME	0.00	0.00	0.00	0.00	0.00
Council President	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
REGULAR PART TIME (Elected Official)	7.00	7.00	7.00	7.00	7.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
FINANCE					
Administration					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00	1.00
Total - Administration Division	3.00	3.00	3.00	3.00	3.00
Accounting					
Accounts Payable Specialist	1.00	1.00	1.00	1.00	1.00
Accountant II	3.00	2.00	2.00	2.00	2.00
Office Manager	0.00	0.00	0.00	0.00	0.00
Total - Accounting Division	4.00	3.00	3.00	3.00	3.00
Purchasing Division					
Purchasing Manager	1.00	0.00	0.00	0.00	0.00
Purchasing Specialist	0.00	1.00	1.00	1.00	1.00
Procurement Specialist II	0.00	1.00	1.00	1.00	1.00
Total - Purchasing Division	1.00	2.00	2.00	2.00	2.00
Information Technology Division					
System Analyst III	0.00	0.00	0.00	0.00	0.00
Total - Information Technology Division	0.00	0.00	0.00	0.00	0.00
Building Services Division					
Building Maintenance Coordinator	1.00	0.00	0.00	0.00	0.00
Complex Maintenance II	1.00	0.00	0.00	0.00	0.00
Complex Maintenance I	2.00	0.00	0.00	0.00	0.00
Total - Building Services Division	4.00	0.00	0.00	0.00	0.00
REGULAR FULL TIME	12.00	8.00	8.00	8.00	8.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
HUMAN RESOURCES					
Director	1.00	1.00	1.00	1.00	1.00
Coordinator	2.00	3.00	3.00	3.00	3.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00	1.00
Building Maintenance Coordinator	0.00	0.00	0.00	0.00	0.00
Complex Maintenance II	0.00	0.00	0.00	0.00	0.00
Complex Maintenance I	0.00	0.00	0.00	0.00	0.00
REGULAR FULL TIME	4.00	5.00	5.00	5.00	5.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
MAYOR'S OFFICE					
Mayor	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the Mayor	1.00	1.00	1.00	1.00	1.00
System Analyst III	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	4.00	3.00	3.00	3.00	3.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
REVENUE					
Director	1.00	1.00	1.00	1.00	1.00
License and Tax Examiner II	1.00	1.00	1.00	1.00	1.00
License and Tax Examiner I	1.00	1.00	1.00	0.00	0.00
Revenue Clerk	1.00	1.00	0.00	0.00	0.00
REGULAR FULL TIME	4.00	4.00	3.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
ENGINEERING					
Director	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
Civil Engineer I	0.00	0.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00	1.00
CAD Operator	1.00	1.00	0.00	0.00	0.00
Engineering Technician	0.00	0.00	0.00	0.00	0.00
Engineering Inspector	2.00	2.00	2.00	2.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Clerk	0.00	0.00	1.00	1.00	1.00
REGULAR FULL TIME	7.00	7.00	8.00	8.00	7.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
SENIOR CENTER					
Director	1.00	1.00	1.00	1.00	1.00
Senior Activities Coordinator	2.00	2.00	2.00	2.00	2.00
Senior Center Aide	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Recreation Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	6.00	6.00	6.00	6.00	6.00
Senior Center Aide	0.00	0.00	0.00	0.00	0.00
Arts & Crafts Worker	1.00	1.00	1.00	1.00	1.00
Nutritionist	1.00	1.00	1.00	1.00	1.00
REGULAR PART TIME	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
INFORMATION TECHNOLOGY					
Director	0.00	0.00	0.00	1.00	1.00
System Analyst III	1.00	1.00	1.00	1.00	1.00
IT Support Technician	0.00	0.00	0.00	0.00	1.00
REGULAR FULL TIME	1.00	1.00	1.00	2.00	3.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
LEGAL					
City Attorney	1.00	1.00	1.00	1.00	1.00
Paralegal	1.00	1.00	1.00	1.00	0.00
Administrative Assistant to the Department Head	0.00	0.00	0.00	0.00	1.00
REGULAR FULL TIME	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget	2012 Amended Budget
BUILDING					
Department Head	0.00	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	0.00	1.00	1.00	1.00	1.00
Permit Specialist II	0.00	3.00	3.00	2.00	2.00
Permit Specialist Supervisor	0.00	1.00	1.00	1.00	1.00
Building Inspector	0.00	4.00	4.00	4.00	4.00
Property Building Official/Building Plan Reviewer	0.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	2.00	2.00	2.00	2.00
Building Maintenance Coordinator	0.00	1.00	1.00	1.00	1.00
Complex Maintenance II	0.00	1.00	1.00	1.00	1.00
Complex Maintenance I	0.00	2.00	2.00	2.00	2.00
REGULAR FULL TIME	0.00	17.00	17.00	16.00	16.00

**PERSONNEL COUNT
SUMMARY**

Department	TOTAL		
	Regular Full Time	Regular Part Time	Temporary Part Time
Police	109	12	0
Public Works	53	0	0
City Clerk	4	2	0
Recreation	24	17	86
Fire	70	0	0
Planning	5	0	0
Court Clerk	6	2	0
City Council (Elected Officials)	0	7	0
Finance	8	0	0
Human Resources	5	0	0
Mayor's Office	3	0	0
Revenue	2	0	0
Engineering	7	0	0
Senior Center	6	2	0
Information Technology	3	0	0
Legal	2	0	0
Building	16	0	0
Total	323	42	86

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION VIII

APPENDICES

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

APPENDIX A
FINANCIAL TERMINOLOGY

BASIS OF ACCOUNTING

The City accounts for its finances in accordance with General Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

1. City accounts are organized and operated on the basis of funds, or account groups, each of which considered as separate accounting entity. Fund accounting segregates funds according to their intended purposes and used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City maintains a minimum number of funds consistent with legal and managerial requirements. Governmental funds are used to account for the City's government activities. The City's governmental funds are the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
2. Governmental funds use the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within forty-five (45) days of the end of the fiscal period. Revenues from property taxes, sales and used taxes, alcoholic beverage taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered susceptible to accrual. All other taxes and receipts are considered measurable and available only when cash is received by the City. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, compensated absences, and claims and judgments are recorded only when payment is due. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have incurred and all other grant requirements have been met.
3. The City applies encumbrance accounting to account for purchase orders, contracts and other commitments in order to reserve the applicable appropriation for those commitments.

BASIS OF BUDGETING

The City's annual operating budget developed by funds on a basis consistent with Generally Accepted Accounting Principles (GAAP) except the capital projects budget, which is adopted on project-length budgets.

1. The budget is a financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives. The City of Madison's fiscal year begins October 1 and ends September 30. All annual appropriations lapse at the end of the fiscal year.
2. In accordance with Section 11-43-57, Code of Alabama, 1975, which states that in all cities under the mayor-council form of government; the council shall appropriate the sums necessary for the expenditures of the several city departments and for the interest on its bonded and other indebtedness, and not exceeding in the aggregate within 10 percent of its estimated receipts, and such city council shall not appropriate in the aggregate an amount in excess of its annual legally-authorized revenue. The legal level of budgetary control is the departmental level.
3. Section 11-43-81, Code of Alabama, 1975, makes the mayor the Chief Executive Officer in charge of municipal administration in a mayor-council city. Therefore, the Mayor ensures that a budget is prepared for presentation to the council in ample time for consideration and adoption before October 1. Prior to the established date of submission of the proposed budget to the City Council, the Mayor, finance department and department heads hold conferences to ensure that the appropriations of the proposed budget are within total estimated income as required by state law.

FUND RELATIONSHIPS

Why so many funds? Where is the money being spent? All legitimate questions.

Picture a city as a large corporation with many subsidiaries----that is how to follow the funds. See below for a more detailed explanation.

FUND/PURPOSE	RELATIONSHIPS TO OTHER FUNDS
<p>GENERAL FUND To account for most operating revenues and expenditures of the City, not specifically required to be reported separately.</p>	<p>■ Provide funding for general City operations or traditional City services. Supports all other fund groups.</p>
<p>SPECIAL REVENUE FUNDS To account for specific revenues that are legally restricted expenditures for specific purposes.</p>	<p>■ Provides funding for the Special Revenue Funds and the Madison Board of Education.</p>
<p>DEBT SERVICE FUND To account for the accumulation of resources for, and the payment of, general obligations, water and sewer and general obligation school debt principal and interest.</p>	<p>■ Provides funding for debt service funds. Provides funding for general operations after all restricted requirements have been met.</p>
<p>CAPITAL PROJECTS FUND To account for financial resources to be used for the acquisition or construction of major facilities or assets.</p>	<p>■ Receives funding from the proceeds of the sale of debt instruments for capital improvements and Special Revenue Funds.</p>

GLOSSARY OF TERMS

Accountability - State of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purpose for which they are used.

Accrual Basis - The recording of the financial effects on government transactions and other events/circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Activity – An activity is the department's efforts, which contributes to the achievement of a specific set of program objectives. The activity is smallest unit of the program budget.

Ad Valorem Tax (property tax) - A tax levied on taxable property (land, improvements and personal property).

Allocation - A part of a lump-sum appropriation, which designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Allot – To divide an appropriation into amounts encumbered or expended during an allotment period.

Annualized - The process taking changes that occurred mid -year and calculating their cost for a full year, for preparing an annual budget.

Appropriation - The appropriation is maximum level of spending of each fund and for each department as authorized by the City Council.

Assessed Valuation - A value established for real or personal property used as a basis for levying property taxes.

Assessment Ratio – The assessment ratio at which the tax rate applied to the tax base.

Assets - Resources owned or held by the City, which have monetary value.

Attrition – A method of achieving, a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Those positions authorized in the adopted budget to fill during the year.

Available (Undesignated) Fund Balance – This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

GLOSSARY OF TERMS

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity day, together with periodic interest at a specified rate. The most common types of bonds are generally obligation and revenue bonds. The City uses bonds for construction of large capital projects, such as buildings, streets, and bridges.

General Obligation (G.O.) Bond – Bond backed by the full faith, credit, and taxing power of the government.

Revenue Bond – Bond backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing – Payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) including all planned revenues and expenses for the budget period.

Budgetary Basis - The basis of accounting used to estimate financing sources and uses in the budget.

Budget Calendar – A schedule of key dates or milestones the City departments follow in the preparation, adoption, and administration of the budget.

Budgetary Comparisons - Statements or schedules presenting comparisons between approved budgetary amounts and actual results of operations on the budgetary basis.

Budgetary Control – Budgetary control is a method used by management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

Budget Document - Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budget Message - A general discussion of the proposed budget as presented in writing by the Mayor to the City Council.

Capital Assets – Assets of significant value and have a useful life of several years. Capital assets also known as fixed assets.

Capital Budget - A capital budget is a one-year plan for the financing and completion of designated capital projects, financed for the most part with proceeds from general obligation bonds issues. The “capital improvement program” is a similar multi-year plan, which includes the year covered by the “capital budget.”

Capital Improvements – Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) – A plan for capital outlay to incur each year over a fixed number of years to meet capital needs arising from the government’s long-term needs.

GLOSSARY OF TERMS

Capital Outlay – A capital outlay is a type of expenditure within the budget, which results in the acquisition of an asset, having a value of at least \$1,000 and a useful life of one year or more.

Capital Project – A capital project is a major construction, acquisition, or renovation activity that adds value to a government's physical assets or significantly increases their useful life. Capital improvement is another name for capital project.

Capital Projects Fund - A fund created to account for financial resources used for the acquisition or construction of major capital facilities.

Capital Reserve – An account used to segregate a portion of the government's equity used for future expenditures of capital programs. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

City Council - Seven Council members collectively are acting as the legislative and the policy making body of the City.

Commodities – Commodities are expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time of the past.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment – An increase in salaries offsets the adverse effect of inflation on compensation.

Current Taxes - Taxes levied and due within one year.

Debt Limit - The maximum amount of outstanding gross or net debt legally permitted.

Debt Service – Debt service refers to the City's obligation to pay principle and interest on all bonds and other debt instruments in accordance with a pre-determined payment schedule.

GLOSSARY OF TERMS

Debt Service Fund - A fund established to account for the accumulation of resources for the payment of principle and interest on long-term debt. Another name for a debt service fund is an Interest and Sinking Fund.

Dedicated Tax – A tax levied to support a specific government program or purpose.

Deficit – A deficit is an excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-Related Fees – Development related fees and charges generated by building, development, and growth in a community. Included are building and street permits, development review fees, zoning fees, and subdivision platting fees.

Disbursement – A disbursement is an expense of monies from an account.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits – Benefits are the contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances - Obligations in the form of purchase orders and contracts, which are chargeable to an appropriation and for which a part of the appropriation reserved because, that goods or services not received. When paid, the City liquidates the encumbrance.

Entitlements – Entitlements are payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure - Decreases in net financial resources under current financial resources measurement focus not properly classified as other financing uses.

Expenses – Expenses are outflows or other usage of assets or incurrence of liabilities from rendering services or carrying other activities.

Fiscal Policy – A fiscal policy is a government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

GLOSSARY OF TERMS

Fiscal Year – A fiscal year is 12-month period covered by the budget. For the City of Madison, the fiscal year begins October 1 and ends September 30.

Fixed Assets - Assets of long-term character intended to continue the use, such as buildings, machinery, and equipment.

Franchise Fee – A franchise fee is a sum of money equal to a percentage of gross revenues from sales of utility services (Water and Wastewater Board and Athens Utilities).

Full Faith and Credit - The full faith and credit is a pledge of the government's power to impose a tax to repay debt obligations.

Full-time Equivalent Position (FTE) – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund – A fund is an accounting entity with a separate set of self-balancing accounts, which comprise of assets, liabilities, fund balance, revenues, and expenditures.

Fund Balance - The fund balance is the assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance deducted to result in an “unreserved fund balance.”

GAAP - Generally Accepted Accounting Principles (GAAP) is the uniform, minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - The largest fund within the City. The General Fund accounts for most of the financial resources of the government. General Fund revenues include sales taxes, property taxes, licenses and permits and other types of revenues. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, public works, community development, municipal court and general administration.

Goals – Goals are usually contained in statement of broad direction purpose or intent, based on the needs of the community. A goal is general and timeless.

Grants – Grants are contributions from other governments to use or expend for a specified purpose, activity or facility.

Hourly - An hourly employee is one who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or address temporary staffing needs. Hourly employees are paid on a per -hour basis, and receive limited benefits.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot directly assigned to one service.

GLOSSARY OF TERMS

Infrastructure - Long-lived capital assets of a government (e.g., roads, water and sewer systems, public buildings, drainage systems, dams, and lighting systems) normally stationary in nature and normally preserved for significantly greater number of years than most capital assets.

Interfund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenues – These are revenues from other governments.

Internal Service Charges – The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Lapsing Appropriation – An appropriation made for a certain period-of-time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy – Levy means to impose taxes for the support of government activities.

Liabilities - Debt or other legal obligations arising out of transactions in the past, which liquidated, renewed, or refunded at some future date.

Line Item Budget - A line item budget shows control and accountability for each line of expenditure/expense.

Long-Term Debt - Debt with a maturity of more than one year after the date earmarked for its retirement.

Materials and Supplies – Materials and operating supplies are expendable and necessary to conduct department operations.

Mill – A Mill is the property tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Basis - Accounting adapted to the governmental fund-type where revenues recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Net Budget – The net budget is the legally adopted budget less all inter-fund transfers and inter-department charges.

Nominal Dollars – The presentation of dollar amounts not adjusted for inflation

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to accomplish in specific, well-defined, and measurable terms and that is achievable within a specific time.

GLOSSARY OF TERMS

Obligations – Obligations are amounts, which a government may be legally required to meet its resources.

Operating Budget – The operating budget is a financial plan outlining the estimated revenues, expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the Mayor for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council. In the City of Madison, the General fund is the main operating budget.

Operating Expenses – Costs for personnel, materials, and equipment for a department to function.

Operating Revenue – The operating revenues are funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues used to pay for day-to-day services.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-You-go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Per Capita Debt - The amount of a government’s debt divided by its population. Per capita debt used to indicate the government’s credit position by reference to the proportionate debt borne per resident.

Performance Budget – A performance budget is a budget that bases expenditures primarily upon measurable performance of activities and work programs.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services – Personnel services are expenditures for salaries, wages, and fringe benefits of a government’s employees.

Prior-Year Encumbrances – Prior year encumbrances are obligations from previous fiscal year in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A program is a group of related activities performed by one or more organizational units for accomplishing a function for which the government is responsible.

Program Budget - A budget wherein expenditures based primarily on programs of work.

GLOSSARY OF TERMS

Program Performance Budget – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to provide the service effectively. Performance indicators measure the effectiveness and efficiency of providing the service of a program.

Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

Propose - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A resolution is a special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenues - All amounts of money earned or received by the City from external sources.

Service Lease – A lease under which the lessor maintains and services the asset.

Service Level – Service level is services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-based Budgeting – A site-based budgeting is a decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.

Source of Revenue – A source of revenue is the classification of revenues according to their source or point of origin.

Special Revenue Fund - A fund used to account for the proceeds of specific revenues sources that are legally restricted to expenditures for specified purposes.

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests – Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. A target budget based on the adopted budget of the prior year which, excludes one-time expenditures, projected revenues, and reserve requirements.

GLOSSARY OF TERMS

Tax Levy – Tax levy is the resultant product when the tax rate per one hundred dollars multiplied by the tax base.

Taxes – Taxes are charges levied by a government for the purpose of financing services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – An unreserved fund balance is the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – User charges are the payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount for service provided such as the payment of a salary.

Working Cash – Working cash is an excess of readily available assets over current liabilities or cash on hand equivalents, which used to satisfy cash flow needs.

Workload Indicator – A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years – The amount of personnel resources required for a program expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee budgeted to work during the year divided by 2,080 to arrive at the equivalent number of “work years” for the position.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

APPENDIX B
BUDGET ORDINANCE

ORDINANCE NO. 2012-187

AN ORDINANCE TO ADOPT THE AMENDED ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012, AND DECLARING THE SAME SHALL CONSTITUTE THE AMENDED ANNUAL OPERATING BUDGET OF THE CITY OF MADISON, ALABAMA, FOR SUCH FISCAL YEAR.

WHEREAS, the City Council of the City of Madison adopted its Fiscal Year 2012 Annual Operating Budget on November 28, 2011, by Ordinance No. 2011-231; and

WHEREAS, the Mayor, the City Council Finance Committee and the Finance Department have made a thorough mid-year review of said budget and have prepared revisions to the annual budget to reflect changes in the beginning resources, revenues, other financing sources, expenditures and other financing uses essential for the City of Madison since the date the budget was adopted.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madison, Alabama, sitting in a regular session as follows:

That Section 1 and Section 2 of Ordinance No. 2011-231 adopting the Annual Operating Budget of the City of Madison for Fiscal Year 2012 hereby repealed and in substitution therefore, the following Sections 1 and 2 adopted:

1. That the Fiscal Year 2012 Budget Document provides for the appropriation of Beginning Resources, Estimated Revenues and Other Financing Sources as follows:

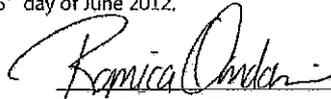
A.	General Fund	\$32,016,176
B.	Special Revenue Funds	\$ 8,559,757
C.	Debt Service Funds	\$ 8,548,537

2. That the Fiscal Year 2012 Budget Document provides for the appropriation of Expenditures and Other Financing Uses as follows:

A.	General Fund	\$32,016,176
B.	Special Revenue Funds	\$ 8,559,757
C.	Debt Service Funds	\$ 8,548,537

All other provisions of Ordinance No. 2011-231 shall remain in full force and effect.

READ, APPROVED AND ADOPTED this 25th day of June 2012.

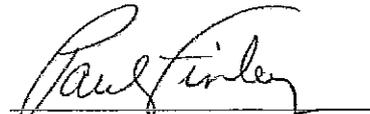


Ronica Ondocsin, President
Madison City Council
City of Madison, Alabama

ATTEST:


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

ADOPTED this 25th day of June 2011.



Paul Finley, Mayor
City of Madison, Alabama