

# **CITY OF MADISON**

**WHERE PROGRESS JOINS PRESERVATION**



## **Revised Annual Operating Budget Fiscal Year Ending September 30, 2009 Madison, Alabama**

Adopted:  
May 26, 2009



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# **ELECTED OFFICIALS**

**PAUL FINLEY  
MAYOR**

## **COUNCIL MEMBERS**

**TIM HOLCOMBE  
DISTRICT 1**

**STEVE HARAWAY  
DISTRICT 2**

**JERRY JENNINGS  
PRESIDENT PRO TEM  
DISTRICT 3**

**TIM COWLES  
DISTRICT 4**

**TOMMY OVERCASH, PRESIDENT  
DISTRICT 5**

**LARRY VANNOY  
DISTRICT 6**

**BILL HOLTZCLAW  
DISTRICT 7**

## **APPOINTED OFFICIAL**

Mayor's Aide.....Taylor Edge

## **DEPARTMENT HEADS**

Police Chief .....	Major Lee Weaver (Acting Chief)
Public Works Director.....	Dana Stahl
City Clerk-Treasurer.....	Melanie Williard
Recreation Director.....	Mike Cassell
Fire Chief.....	Ralph Cobb
Planning and Building Director.....	Bob Atallo
Court Clerk.....	Rick Honea
Finance Director.....	Lillie Causey
Human Resources Director.....	Terri Towry
Revenue Director.....	Cameron Grounds
City Engineer.....	Gary Chynoweth
City Attorney.....	Anne-Marie Lacy

**THE CITY OF**  
**MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**INTRODUCTION**  
**and**  
**OVERVIEW**



OFFICE OF THE MAYOR



100 HUGHES ROAD  
MADISON, ALABAMA 35758

PAUL FINLEY  
MAYOR

(256) 772-5602/5603  
FAX (256) 772-3828

## CITY OF MADISON

March 27, 2009

Honorable Members of the City Council:

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

I respectfully submit the revised annual budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009, for your consideration and approval.

We revised the budget to confront the uncertainty of the economy. In these challenging times, City management exercised fiscal discipline and used innovative methods to reduce cost, along with strong commitment to efficiency and to maintain the service-levels to our citizens.

The revenues in the General Fund projected to decrease \$901,981 or 3.63 percent less than the original projections. Of this amount, the City's largest revenue source (Sales Tax) estimated to decrease \$390,000 or 3.90 percent less than the original projections. The budget team used the methods of projecting revenues based on known economic development in process, economic forecasting and utilization of tending techniques.

Although the balanced budget includes some beginning resources, the fund balance of the General Fund projected to be within the requirement of the fiscal policy. When using beginning resources to balance the operating budget, the policy requires the estimated fund balance of the General Fund to be greater than or equal to ten percent (10%) of the estimated revenues. This revised budget provides for the estimated fund balance of the General Fund to equal 22% of the estimated revenues.

This revised budget presents a financial plan to successfully guide the City through the end of this fiscal year and meet the goals and objectives. City resources allocated to programs that protect the community, enhance the quality of life, and provide for significant capital improvements. This budget also supports the Mayor and Council commitment for increased economic development by funding the Economic Development Position.

WWW.MADISONAL.GOV

**ECONOMIC OUTLOOK....**Yes, we have our challenges, but we have so many more great opportunities. The City continues to seek new developments and redevelopment opportunities. We expect new businesses to start here in Madison and succeed and the businesses already here; we expect them to continue to thrive. This growth and success will improve the quality of life for EVERY Madison resident.

**IN SUMMARY....**We have identified in this document the short-term and long-term strategic goals and key issues affecting the City during the 2009 budget year. Our goal is to continue to provide high quality programs and services in an efficient manner to meet our short-term and long-term goals as mentioned in this document.

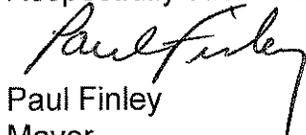
**ABOUT THIS BOOK....**Understanding how to use this book most effectively is the key to absorbing the volume of summaries and data that you will need to analyze the information and make informed decisions. This document contains a wealth of information presented in a logical manner. To understand that logic; however, requires reading and using the table of contents and the glossary section. Citizens may review this document at Madison Public Library and the City's webpage [www.madisonal.gov](http://www.madisonal.gov)

In order to provide a "user friendly" document, we divided the document into sections containing revenue and expenditure figures plus departmental budgets. The Introduction section provides a brief summary of the following sections entitled: General Fund, Special Revenue Funds, Capital Projects Fund and Personnel Services. The Financial Summaries section starts with a global look at the City's services provided with resources available. The financial elements summarized by fund and expenditures categorized by departments. These sections provide a more detailed look at activities within each department.

As always, staff will continue to be diligent in its review of City finances and to assist the City Council in making decisions that will ensure the long-term fiscal viability of the City. In addition, my staff and I will continue to evaluate and improve business practices in an effort to find efficiencies that generate additional value for the citizens we serve.

**ACKNOWLEDGMENTS....**Finally, I conclude this budget message by thanking the many devoted employees who have worked to produce a financial plan that confronts the uncertainty of the economy. I also thank Madison City Council for its leadership as policy makers and the citizens of Madison for their contributions during the development of this revised budget.

Respectfully submitted,



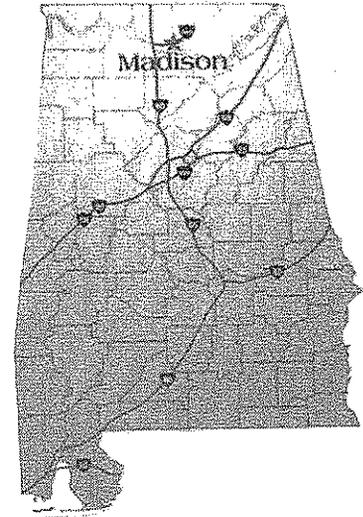
Paul Finley  
Mayor  
City of Madison, Alabama

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

The City of Madison is located in the western part of Madison County with a land area of 25 square miles. Population at 1950 Census was 530; 1960 Census was 1,435; 1970 Census was 3,086; 1980 Census was 14,904 and 2000 Census was 29,329. According to the Planning Division, the population estimated at 42,800 for fiscal year 2009.

The City of Madison is part of a growing residential and commercial area. The region has a mixture of manufacturing and industrial base.

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



On July 1, 1998, providing elementary and secondary education services within the City became the responsibility of the Madison City Board of Education.

## Form of Government

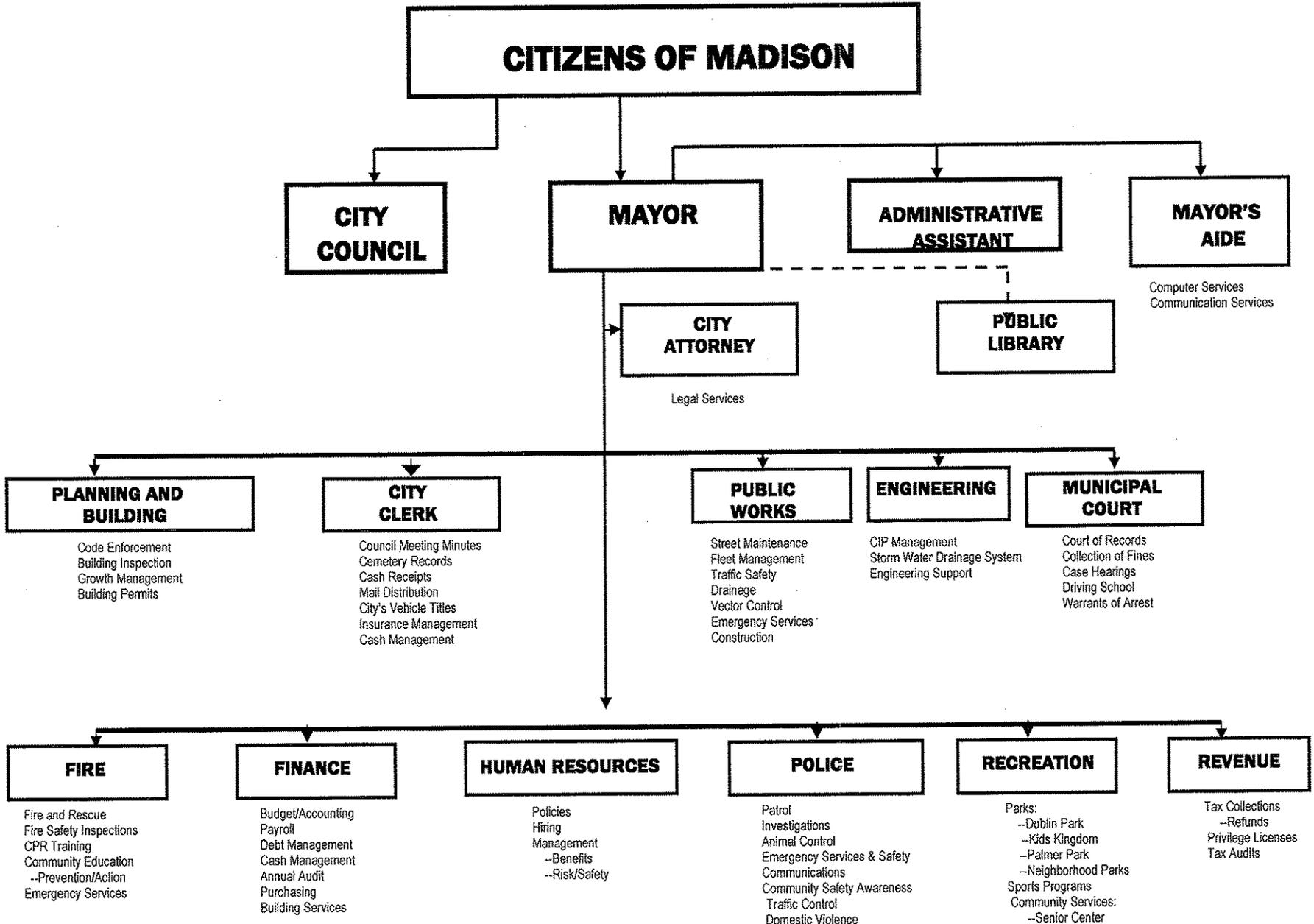
The City of Madison incorporated in 1869. The City operates under the Mayor-Council form of government. A Council consisting of seven members governs the City. The Mayor serves on a full-time basis. Members of the City Council serve on a part-time basis. The Mayor and City Council members are elected to four-year terms. The Mayor is elected at large and the seven Council members are elected from within their respective districts.

The Council is responsible for adopting ordinances, resolutions, budgets, appointing committees and hiring the City Clerk-Treasurer, Police Chief and Fire Chief. The Mayor is responsible for carrying out the policies and ordinances adopted by the Council, appointing heads of City departments, managing the affairs of the City, supervising a staff of approximately 352 employees including eleven (12) department heads.

## Meetings

The City Council meets the second and fourth Monday of each month at 6:00 pm. Meetings are held 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 meetings are properly advertised as to time, place and agenda prior to the meetings.

# CITY OF MADISON, ALABAMA 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 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.

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 city departments and for the interest on municipal indebtedness, and that the 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.

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 is 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 according to 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 all scheduled work sessions have been conducted, the proposed budget is presented to the City Council at a regular council meeting for consideration of adoption.

### **BUDGET AMENDMENT**

The budget is a financial plan and it requires continuous monitoring and occasional revisions that 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.

There are generally two types of budget amendments. The first type of amendment is one which may cause a net change in the overall budget or department budget. This type of amendment may result from an increased or decreased to revenues and/or expenditures or requested changes in funding a capital project. This amendment is known as a Supplement Budget Appropriation. Budget amendments of this nature are legislative and require the approval of the City Council.

The second type of budget amendment is an Administrative Budget 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**  
**Budget Schedule**  
**Fiscal Year 2009**

<b>DATE</b>	<b>RESPONSIBILITY</b>	<b>ACTION</b>
June 1 -	Revenue and Finance Departments	Estimate revenues
July 2	Mayor and Finance Committee	Develop budget guidelines
July 8	Mayor	Distribute budget guidelines to department heads.
July 9 - August 5	Department Heads	Prepare departmental budgets (operating and capital)
August 6	Department Heads	Submit departmental budgets to Mayor and Finance Department
August 7 - 8	Finance Department	Audit and data entry
August 11 - 15	Mayor and Finance Department	Budget review and discuss with department heads
August 18 - 22	Mayor and Finance Department	Prepare recommended annual operating budget
August 25	Mayor	Meet with department heads to finalize budget request
August 26 - 28	Mayor and Finance Department	Prepare recommended annual operating budget
August 29	Mayor	Submit recommended budget to Finance Committee
September 2 - 5	Finance Committee	Annual Budget recommendations and discussions
September 6 - 10	Finance Department	Data entry - Finance Committee's recommendations
September 11	Finance Committee	Submit recommended annual operating budget to City Council
September 12 - 17	City Council	Hold work sessions and/or public hearings
September 18 - 21	Finance Department	Data entry - City Council's changes to proposed budget
September 22 - open	City Council	Hold public hearing. Adopt annual budget
After Adoption	Finance Department	Data entry - final changes, if necessary
After Adoption	City Clerk-Treasurer's Office	Publish adopted annual budget
After Adoption	Mayor	Notify department heads of budget figures
After Adoption	Finance Department	Incorporate budget into accounting system
<b>After Adoption</b>		<b>Implement Budget</b>

## BUDGET GUIDELINES FOR FISCAL YEAR 2009

1. Each department's budget should be prepared on the forms provided and supply justifications for each request. Use separate forms for each fund.
2. Each department should provide a performance measure/services schedule. Where appropriate, use workload and productivity measures to assess the department's efficiency and effectiveness. This schedule must be included in each department's budget request document.
3. Population estimated at 42,800 for fiscal year 2009.
4. All departments should prioritize and limit (keep a tight rein) capital outlay requests. Each capital outlay request must be for an item with a value of \$1,000 or more and a useful life of more than one year.
5. Each department should include step raises for all eligible employees in accordance with the approved pay plans and procedures.
6. Each department should include a two percent (2.00%) Cost of Living Adjustment (COLA) for all eligible employees.
7. When calculating mileage expense for reimbursing employees for expenses incurred for city business trips in lieu of furnished a city-owned vehicle, each department should consider a mileage rate of \$.485.
8. All requests for new positions should be consistent with the City's personnel classification plan(s) and in accordance with the adopted policies and procedures.
9. Acquire temporary employees from the vendors on the state contract, if the temporary employees are not included in the authorized strength of the City's personnel as approved in the 2009 fiscal year budget.

# **City of Madison**



**Municipal Complex**

**Where Progress Joins Preservation**

## FY 2008 ACCOMPLISHMENTS

The City of Madison was successful in meeting many of the projected goals and objectives stated in the 2008 budget. Highlighted below are some of the major accomplishments:

- ▶ Provided matching grant funds for qualified projects such as Domestic Violence Grant, Police Department Grants and Fire Department Grants.
- ▶ Completed implementation of the Transportation Services Division in the Recreation Department to service the elderly and the disabled.
- ▶ Constructed first phase of the playground for the disabled and playground equipment for neighborhood parks.
- ▶ Constructed improvements to the entrance at Palmer Park for \$10,003.
- ▶ Purchased two (2) new knuckleboom trucks for \$236,634 to improve trash collection services.
- ▶ Funded 3.5 percent (3%) Cost of Living Adjustment (COLA) and longevity performance raises to maintain a competitive employee compensation package.
- ▶ Purchased a new fire truck for \$675,846.
- ▶ Purchased \$116,220 of capital equipment for use in construction of capital projects.
- ▶ Purchased \$85,172 of capital equipment for use in maintenance and operations of Recreational activities.
- ▶ Began the process to construct expansion of the Senior Center building.

## FY 2009 GOALS AND OBJECTIVES

The budget process included the basic philosophy that 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 proposed budget was prepared to achieve the objective by providing the following:

- ▶ Continue and/or improve existing services
- ▶ Funds provided in the General Fund for economic development.
- ▶ Funds provided in the General Fund for \$513,937 of capital outlay expenditures.
- ▶ Funds provided in the General Fund for \$200,000 of improvements for neighborhood parks.
- ▶ Funds provided in the Special Revenues Funds for \$124,450 of capital outlay expenditures.
- ▶ Funds provided for 2 percent Cost of Living Adjustment (COLA), longevity merit raises for eligible employees and funds for one (1) new police officer.
- ▶ Funds provided for local match requirements for qualified grant projects such as Domestic Violence Grant, Police Department Grants and Fire Department Grants.
- ▶ Funds provided for improvements to the animal shelter.
- ▶ Funds provided to support the City's portion of a joint venture with the citizens of Edgewater Subdivision to construction specific improvements in the subdivision.
- ▶ Funds provided for approved projects listed the Capital Improvements Program. A list of funded projects is in the Capital Projects Funds Section of this document.
- ▶ Fund balance of the General Fund estimated to exceed the required balance of 10 percent of the estimated revenues at the end of the fiscal year.

## 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. These services are police and fire protections, streets and other infrastructure, building inspections, recreational activities, general administrative and any other activity of the City which is not included in any other fund.

### Balance Budget Policy

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

### Revenues and Other Sources

The revenues of the General Fund are classified in five (5) categories: **Taxes, Licenses and Permits, Fines, Intergovernmental** 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 decrease \$901,981 or 3.63% less than the original budget. Other sources estimated to increase \$93,553 or 3.01% more than the original budget.

A brief explanation of the largest revenue source 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 percent (8%) per dollar on all goods and services deemed taxable. The 8% sales tax includes 4 cents state tax, 1 ½ cents county tax, 2 cents city tax for general purposes and ½-cent city tax for debt service and general purposes.

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 \$9,610,000, which is a reduction of \$390,000 or 3.90% less than the original estimate for 2009.

The citizens of Madison voted to increase sales tax one-half cent in 1989. This revenue source is budgeted in the Special Revenue Funds.

#### Privilege Licenses

Privilege licenses are the largest revenue source of **LICENSES AND PERMITS**. Privilege licenses fee charged and collected by the City from all conducting business within the corporate limits of Madison. Privilege licenses are the largest revenue source of licenses and permits revenues and estimated to generate \$2,833,000 in 2009. This amount represents 10.44 percent of total revenues and other sources.

#### Property Taxes

Property taxes are the largest revenue source of **INTERGOVERNMENTAL REVENUES**. Property taxes are levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each

year (with the exception of motor vehicles, which have varying due dates). If real property taxes are not paid by June 15 following the due date, a tax sale is required. Property taxes are collected by Madison County Tax Collector and remitted to the City net of a collection fee ranging from 1 to 5 percent.

The property tax revenue estimated to generate \$3,675,000. This amount represents 13.55 percent of total revenues and other sources. Property taxes are the largest revenue source of the intergovernmental revenues.

The Citizens of Madison voted for an increase of 5 ½ mills property taxes in 1989. This revenue source is reported in the Special Revenue Funds.

Trash Collection Fees

Trash collection fees are the largest revenue source of **OTHER REVENUES**. Trash Collection Fees are based on a \$5.00 fee per month 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 \$937,300. This amount represents an increase of 21,662 or 2.37 percent over the amount received in 2008.

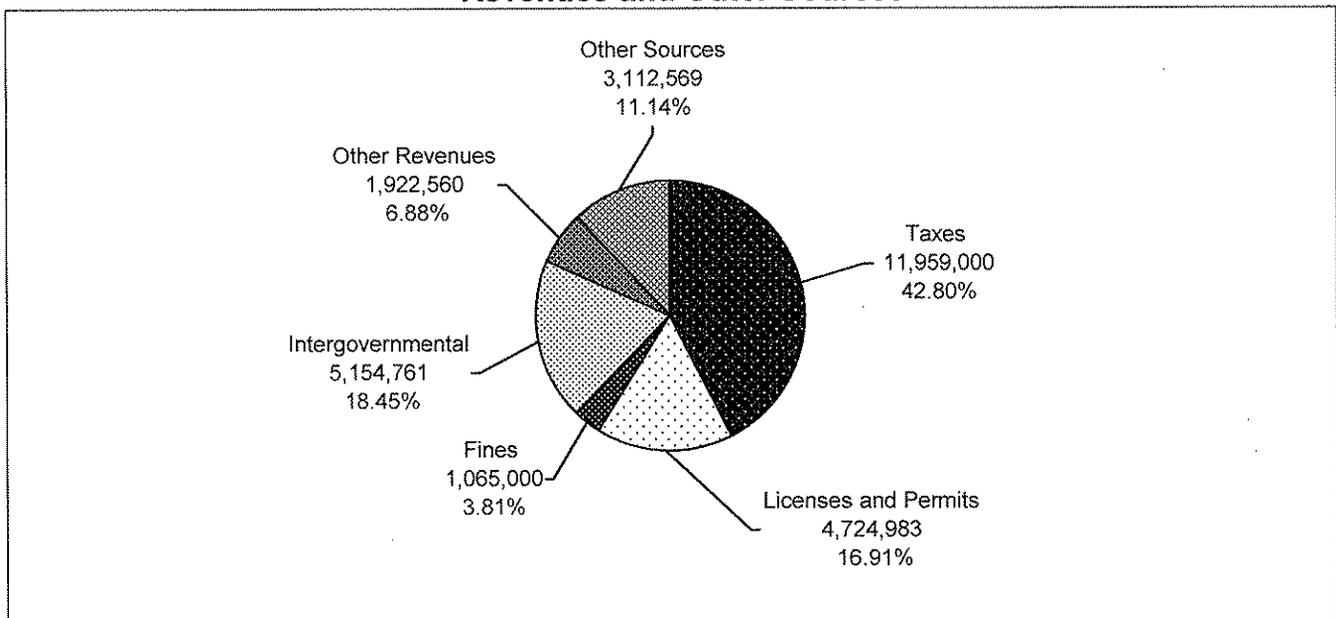
The forecast for revenues based on the known factors at the time of budget preparation.

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 \$3,206,122 estimated for other sources.

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

**Revenues and Other Sources**



## **Expenditures and Other Uses**

The activities of the General fund projected to generated expenditures for \$28,731,356 of which \$788,745 projected for debt service, \$513,937 projected for capital outlay-capital outlay lease purchases and the remaining \$27,428,674 projected for personnel services and other operating expenditures. Other uses totaled \$289,747. Other uses are not expenditures but are resources transferred to other funds to support expenditures charged in the Library Fund and the Domestic Violence Fund.

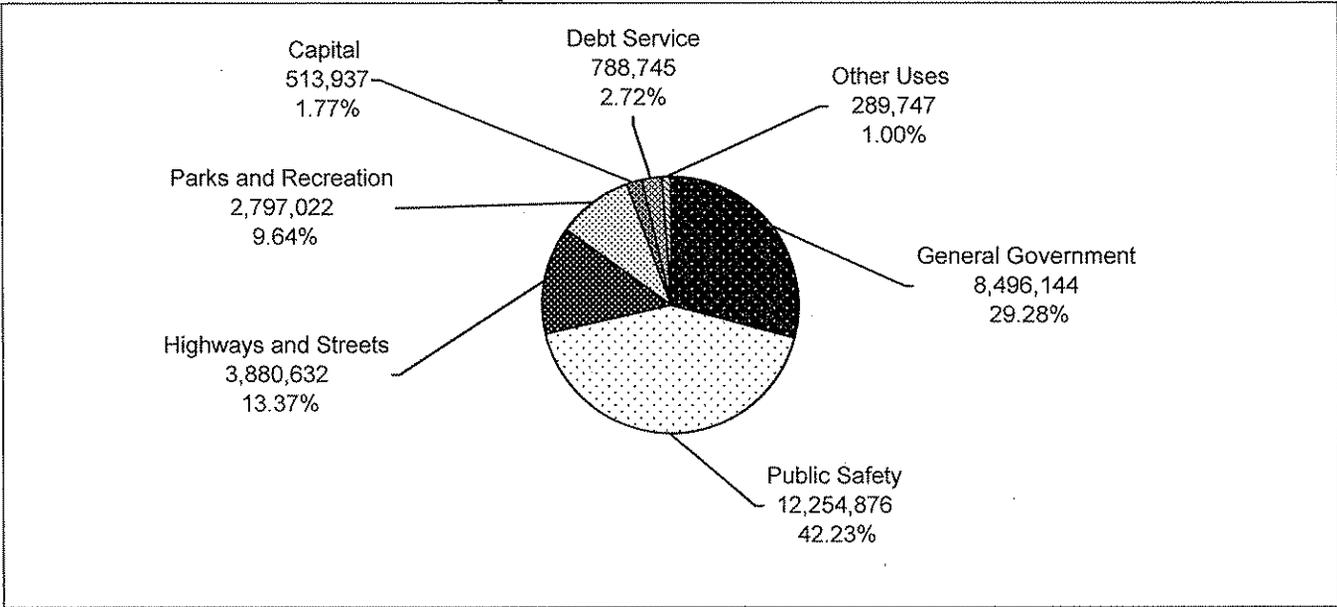
General Fund expenditures charged against each department in six (6) categories:

- (1) General Government**
  - General Administration
  - City Clerk Department
  - Court Clerk Department
  - City Council
  - Finance Department
  - Human Resources Department
  - Mayor's Office
  - Revenue Department
  - Legal Department
  
- (2) Public Safety**
  - Police Department
  - Fire Department
  - Planning and Building Department
  
- (3) Highways and Streets**
  - Public Works Department
  - Engineering Department
  
- (4) Parks and Recreation**
  - Recreation Department
  - Senior Center
  
- (5) Capital Outlay**
  - All Departments
  
- (6) Debt Service**
  - Interest
  - Principal

The capital expenditures are one-time purchases. The expenditures accounted for as Debt Service are the 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. The chart below displays total expenditures and other uses by the category:

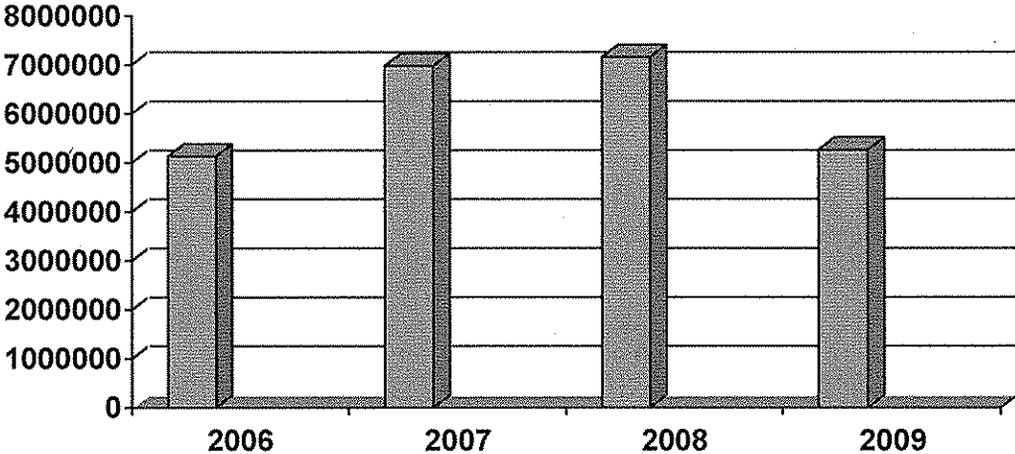
**Expenditures and Other Uses**



**Fund Balance**

The fund balance of the General fund projected to total \$5,262,737 at September 30, 2009. 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. This fund projected fund balance represents 22 percent (22%) of the estimated revenues, which exceeds the requirement of the fiscal policy by 12 percent (12%).

**GENERAL FUND – FUND BALANCE**



## SPECIAL REVENUE FUNDS

A **Special Revenue Fund** is used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City prepares budgets for nine (9) Special Revenue Funds. The projected activities of each fund are detailed in the Special Revenue Funds Section in this document.

### **Gasoline Taxes and Inspection Fee Fund**

The Gasoline Taxes and Inspection Fees Fund were established 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 State's gasoline taxes to be used for operation 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 TVA Tax Fund was established 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 may be used for general purposes.

### **Senior Center Donation Fund**

The Senior Center Donation Fund was established to account for operations of the City's Senior Center. Funds provided to the City for the senior center may be used only for that purpose.

### **Library Fund**

The Library Fund was established 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 are accounted for in this fund.

### **Water Distribution and Storage Project Fund**

The Water Distribution and Storage Project Fund was established 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 Corrections and Court-ETC (Fines) Fund was established to account for the expenditures of revenues from correction and court-etc fines. The expenditures are restricted to municipal court purposes.

### **Municipal Government Capital Improvement Fund**

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

### **Domestic Violence Fund**

The Domestic Violence Fund was established to account for expenditures of revenues received from the Alabama Department of Economic and Community Affairs.

### **Cemetery Fund**

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

## DEBT SERVICE FUNDS

A **Debt Service Fund** is used to account for the accumulation of resources and payment of general obligation bond interest and principal from government resources. The City prepared budgets for nine (9) debt service funds. The projected activities of each fund are detailed in Debt Service Funds Section in 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. Bond proceeds are not used for operating purposes.

The majority of the City's long-term debt was used to finance infrastructures (roads and drainage) needs and traditional government services such as fire station, 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 may be issued for the purpose of acquiring and providing schoolhouses, waterworks and sewer.

### **Impact of Capital Improvement Program**

The City recognizes that debt issuance for capital projects will have an impact on future operating budgets. The projected growth of the general operating budget includes the expenditures applicable to the operations capital improvement programs. The debt service payments for the general obligation bonds will not impact 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 to be 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 City's long-term planning has been consolidated into a comprehensive document detailing all capital improvements projects. This plan is the City's "road map" to which infrastructure, facilities and park projects will be done in the coming years. The capital improvements program document includes a five-year plan for construction of streets, sidewalks, drainage projects, City facilities, park master plan, equipment and building plan. This document details all funded projects identified to date. Each project contains a fiscal impact analysis. The projections for the current fiscal year are contained in the document.

# FISCAL POLICY

## I. INTRODUCTION

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

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

The purpose of the Fiscal Policy is to provide guidelines for the Director of Finance and the City Clerk-Treasurer, 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, and expenditures control and debt management.

- B. Annual Review of Policy. This policy will be reviewed administratively by the Mayor, Finance Director and the City Clerk-Treasurer at least annually and will be presented to the City Council for approval of any significant changes.

## II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. Accounting. The Finance Department is responsible for establishing the chart of accounts and for properly recording financial transactions.
- B. Accounting for Grants. All grants awarded to and accepted by the City will be administratively managed by the Finance Department. The financial staff will maintain current knowledge of all federal and state award requirements. Schedules of expenditures and resources will be maintained, updated and monitored throughout the year to ensure compliance with Single Audit requirements.
- C. Accounts Receivable. This asset account reflects amounts owed to the City from citizens, companies or other governmental entities.
- D. External Auditing
- 1) The City will be audited annually by outside independent accountants (auditors). The auditors must be a Certified Public Accountant (CPA) firm of regional reputation and must demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor's report on the City's financial statements will be completed within 100 days of the City's fiscal year end, and the auditor's management letter will be presented to the City staff in accordingly. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered.
  - 2) The Auditors are accountable to the Mayor and can communication either with City staff or the Mayor if the auditors consider such communication is necessary to fulfill their legal and professional responsibilities.
  - 3) Auditor Rotation. The City will not require auditor rotation, but will circulate requests for proposal for audit services at least every five years.

- E. Internal Auditing. The City recognizes its growing needs for an internal audit capability and may allocate resources to this program in the future.
- F. External Financial Reporting. The City will prepare a Comprehensive Annual Financial Report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles and will be presented annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The CAFR shall be presented to the Mayor within 120 days after the end of the fiscal year unless staffing limitation precludes reporting within that time frame. If the CAFR is delayed, the Finance Director will inform the Mayor of the reason for the delay.
- G. 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 are addressed throughout the policy.

### III. INTERNAL CONTROLS

- A. Objective. Provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition. At all times the City of Madison shall maintain an environment conducive to good internal controls.
- B. Written Procedures. The Finance Director is responsible for developing Citywide written guidelines on accounting and other financing matters which will be approved by the Mayor. The City Clerk-Treasurer is responsible for developing Citywide written guidelines on cash handling and other related financial matters which will be approved 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.
- C. Department Heads Responsible. Each Department Head is responsible for ensuring that good internal controls followed throughout his or her department; that all Finance Department guidelines on accounting and internal controls implemented; that all independent auditor internal control recommendations addressed.

### IV. OPERATING BUDGET

- D. 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. The budget is prepared by the Finance Department, under the directions of the Mayor, with the cooperation of all City Departments, and is submitted to the City Council Finance Committee which makes any necessary changes and transmits the document to the City Council.
- E. Balanced Budget. The operating budget will be balanced, with current revenues, exclusive of beginning resources, greater than or equal to current expenditures. If the operating budget cannot balance with current revenues, exclusive of beginning resources, the 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%) the estimated revenues.
- F. Adoption Process. The budget will be presented to the City Council Finance Committee by August 1, after public hearings, which the City Council shall adopt, with any changes, by the second council meeting in September or any day prior to the beginning of the new fiscal year.
- G. Amendment Process. Department Heads can adjust specific line items within their department, as long as the adjustments do not affect total appropriations, the capital outlay line item or the salary line item. The City Council Finance Committee must approve adjustments that exceed a cumulative amount of \$1,000. Amendments that require transfers between departments and expenditure

requests, which results in budget overrun, must be approved by the City Council.

- H. Planning. The budget process will be coordinated so as to identify major policy issues for the City Council consideration several months prior to the budget approval date. Periodic financial reports will be prepared to enable the Department Heads to manage their budgets to enable the Mayor to monitor and control the budget as approved by the City Council. Summary financial reports will be presented to the City Council Finance Committee within 15 days after the end of each month.
- I. Performance Measures and Productivity Indicators. Where appropriate, performance measures and productivity indicators will be developed and used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process and reported to the City Council at least quarterly.

## V. CAPITAL BUDGET AND PROGRAM

- A. Preparation. The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually in conjunction with the operating budget. The capital budget is compiled by the Finance Department, under the directions of the Mayor, with the involvement of all required Department Heads. The Finance Department will monitor integration of the fiscal impact of capital improvements on the operating budget.
- B. Definitions.
  - 1). Facilities include any structures or properties owned by the City, the land upon which the facility is 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, fire stations.
  - 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.
- C. Control. All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so an appropriation can be made before a capital project contract is presented to the City Council for approval.
- D. Program Planning. The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should be projected for the next five years. Future maintenance and operations will be fully costed, so that these costs can be considered in the operating budget.
- E. Alternate Resources. Where applicable, alternate resources should be used to fund capital projects.
- F. Debt Financing. Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used 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 are attached to major equipment purchases.
- G. Infrastructure Maintenance. The City recognizes that deferred street maintenance increases future capital cost by an estimated five-to ten-fold. Therefore, a portion of the General Fund budget will be set aside each year to maintain the quality of streets. The amount established annually so that repairs made for an amount designated as a percentage of the value of the streets.

- H. 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.

## VI. REVENUE MANAGEMENT

- A. Simplicity. The City will strive to keep the revenue system simple, resulting in decreased compliance and collection costs for the taxpayer or service recipient.
- B. Certainty. An understanding of the revenue source increases the reliability of the revenue system. The City will try to understand its revenue sources, and enact consistent collection policies so that the revenue base will materialize according to budgets and plans.
- C. Equity. The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services and citizens.
- D. Administration. The costs of administering a revenue source should be reasonable in relation to the produced.
- E. Revenue Adequacy. The City will require a balance in the revenue system. The revenue base will be fair and neutral regarding cost of services, willingness to pay and the ability to pay.
- F. Cost/Benefit of Abatement. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development.
- G. Diversification and Stability. In order to protect the government from revenue loss due to fluctuations in the economy and weather variations, a diversified revenue system will be maintained with stable income sources.
- H. Nonrecurring Revenues. One-time revenues will not be used for ongoing operations. Nonrecurring revenues will be used only for nonrecurring expenditures. Nonrecurring revenue should not be used to balance the budget.
- I. 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 are not paid by June 15 following the due date, a tax sale is required. Property taxes are collected by Madison County Tax Collector and remitted to the City net of a collection fee ranging from 1 to 5 percent.
- J. Exemptions. Tax exemptions will be granted only in accordance with the law and when the estimated economic return should exceed the loss.
- K. User-Based Fees. For services associated with a fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide an adequate coverage of costs of services.
- L. Property Tax Distribution. The current ad valorem tax rate applicable to real and taxable personal property in the city is 13 mills. Of that amount, one-half mill (0.50) is dedicated for public library purposes and five and one-half (5.5) mill must be utilized first for payment of outstanding bonded debt of the City incurred for water and sewer improvements financed through Series 1990 warrants issued by the City. All revenue from the 5.5 mill ad valorem tax in excess of revenue required for debt service on the Series 1990 water and sewer warrants and all revenue from the seven (7) mill ad

valorem tax is available for general fund purposes. However, it shall be the practice of the City to apply all revenue from the five and one-half (5.5) mill ad valorem tax toward the City's bonded debt service.

- M. Franchise Agreement. The City will monitor the status of existing financial agreements and take necessary actions to negotiate new agreements to best serve the citizens of Madison.
- N. Interest Income. Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets which, wherever possible, will be in accordance with the equity balance of the fund from which moneys were provided to be invested.
- O. Revenue Monitoring. Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

## VII. EXPENDITURE CONTROL

- G. Level of Control. In the General fund, the departmental level is the level of budgetary control for expenditures. In all other funds, budgetary control is maintained at the fund level (through the Finance Director). Budget adjustments between funds must be approved by the City Council. Budget amendments at lower levels of control shall be made in accordance with the applicable administrative procedures through the Finance Department.
- H. Central Control. Significant salary and capital budgetary savings in any department will be centrally controlled and may not be spent by the department without the authorization of the City Council.
- I. 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 contract awarded on purchases and contracts of \$15,000 and more.
- J. Prompt Payment. All invoices will be paid 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 reasonable delayed in order to maximize the City's investment cash, when such delay does not violate the agreed upon payment terms.
- E. Equipment Financing. Equipment may be financed when the unit purchase price is \$20,000 or more and the useful life is at least four years.

## VIII. ASSET MANAGEMENT

- A. Investment. The City's investment practices will be conducted in accordance with the Investment Policies approved by the City Council, objectives of safety, liquidity and yield.
- B. Cash Management. The City's cash flow will be managed to maximize the cash available to invest.
- C. Investment Performance. At the end of each fiscal year a report on investment performance will be provided by the Finance Department and the City Clerk's Office to the Mayor for presentation to the City Council.
- D. Fixed Assets and Inventory. Fixed assets and inventory reasonably safeguarded, properly accounted for and prudently insured.

## IX. FINANCIAL CONDITION AND RESERVES

- A. No Operating Deficits. Current expenditures will be paid with current revenues. Deferrals, short-term loans or one time revenue sources will be avoided. Reserves will be used only for emergencies or nonrecurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.
- B. Operating Reserves. The balance of operating reserves should never fall to 10% of the General Fund estimated revenues.
- C. Risk Management Program. The City will aggressively pursue every opportunity to provide for the public and City employees' safety and to manage its risks. All reasonable options will be investigated to finance losses.
- D. Compensated Absences. The City will establish a separate reserve within its operating funds to pay for accrued vacation leave. Where reasonably possible, accrued vacation leave can be paid by allowing a vacated position to remain open for several weeks. This reserve will be established based upon a schedule of estimated retirements which will be developed in conjunction with the operating budget.
- E. Equipment Replacement. The City will maintain an Equipment Replacement Fund to replace major equipment. Funds will be transferred based on a depreciated calculation of each piece of equipment.

## X. DEBT MANAGEMENT

- A. Long-Term Debt. Long-term debt shall not be used for operating purposes and the life of the bonds should not exceed the useful life of the projects financed.
- B. Rating. Full disclosure of operations will be made 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 for presentation to the rating agencies.
- C. Federal Requirements. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements as necessary.
- D. Debt Service Reserves. The Debt Service Fund should not have reserves or balances in excess of the amount required by the paying agent.
- E. Debt Burden. The Debt Burden should be within the norm of comparable cities.
- F. Debt Structuring. The City will issue bonds with an average life of twenty-five (25) years or less, if possible, in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.
- G. Competitive vs. Negotiated Bidding. The City will analyze on a per issue and market basis the desire to utilize competitively versus negotiated sale of bonds. The fiscal staff will present to management and council advantages and disadvantages of the process.
- H. Bidding Parameters. The City will construct the notice of sale to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
  - limits between lowest and highest coupons
  - coupon requirements relative to the yield curve
  - method of underwriter compensation, discount or premium coupons

- use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
- use of bond insurance
- deep discount bonds
- call provisions

- I. Bond Issuance Advisory Fees and Costs. The City will be actively involved in the selection of all financial advisors, underwriters, paying agents and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants as well as the kinds of services and fee structures available from independent financial advisors, investment banking firms and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of bonds.

## **XI. STAFFING AND TRAINING**

- A. Adequate Staffing. Staffing levels will be adequate for the fiscal functions of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives and technology upgrades will be explored before adding staff.
- B. Training. The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching and sharing with other staff members all information and training materials acquired from seminars, conferences and related education efforts.
- C. 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**

**FINANCIAL SUMMARIES**

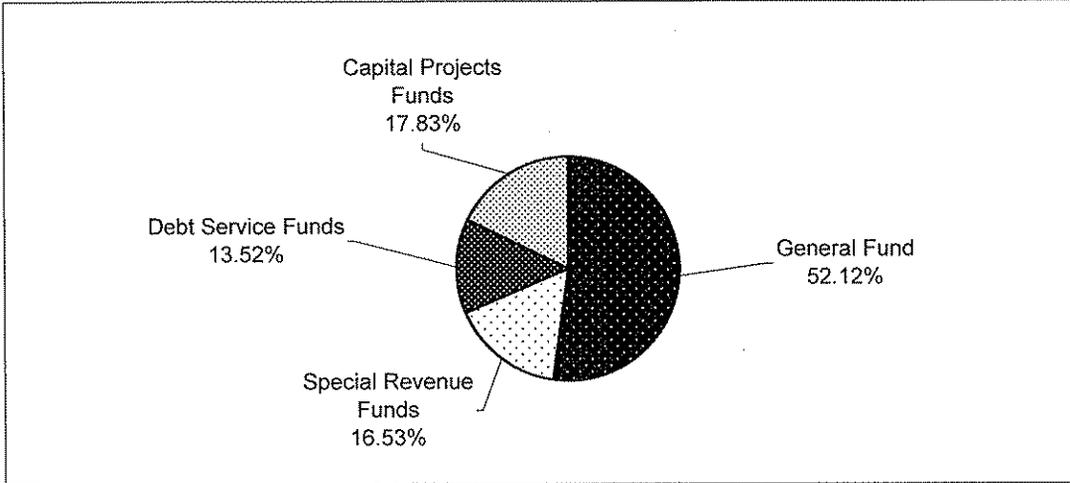


**CITY OF MADISON, ALABAMA**

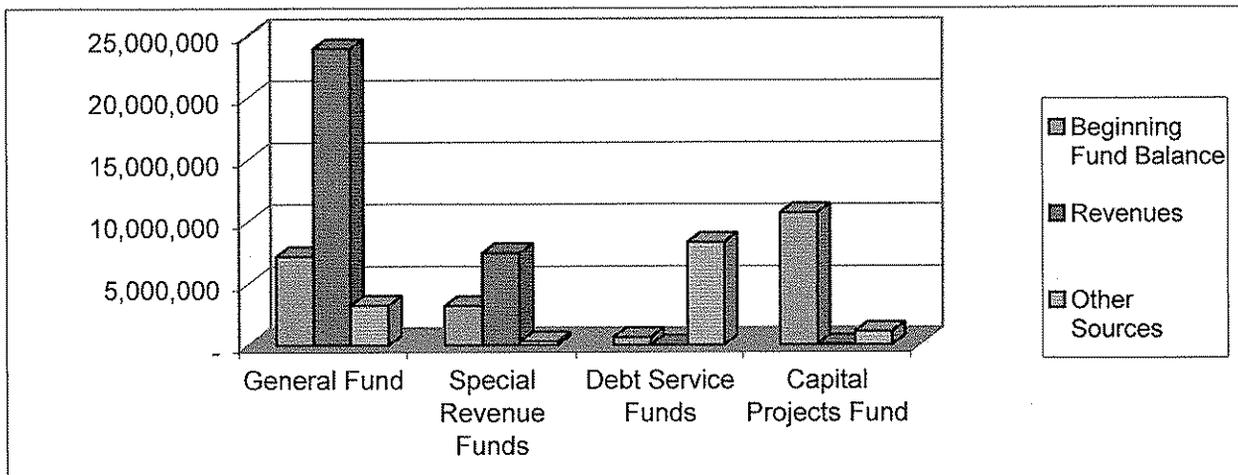
**BUDGET SUMMARY  
REVISED  
FISCAL YEAR 2009**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
<b>BEGINNING FUND BALANCE OCTOBER 1, 2008</b>	<b>\$ 7,153,395</b>	<b>\$ 3,164,920</b>	<b>\$ 618,550</b>	<b>\$ 10,646,120</b>	<b>\$ 21,582,985</b>
<b>REVENUES</b>					
Taxes	11,529,000	2,585,856	-	-	14,114,856
Licenses and Permits	4,462,983	-	-	-	4,462,983
Fines	885,000	306,729	-	-	1,191,729
Intergovernmental	5,277,873	4,487,876	-	-	9,765,749
Other Revenues	1,769,467	38,231	1,580	35,000	1,844,278
<b>Total Revenues</b>	<b>23,924,323</b>	<b>7,418,692</b>	<b>1,580</b>	<b>35,000</b>	<b>31,379,595</b>
Other Sources	3,206,122	289,747	8,276,340	1,050,000	12,822,209
<b>Total Revenues and Other Sources</b>	<b>27,130,445</b>	<b>7,708,439</b>	<b>8,277,920</b>	<b>1,085,000</b>	<b>44,201,804</b>
<b>TOTAL RESOURCES</b>	<b>34,283,840</b>	<b>10,873,359</b>	<b>8,896,470</b>	<b>11,731,120</b>	<b>65,784,789</b>
<b>EXPENDITURES</b>					
General Administration	959,503	582,039	564	100,000	1,642,106
Police Department	6,216,698	26,930	-	1,331,211	7,574,839
Public Works Department	3,310,316	1,160,300	-	6,534,173	11,004,789
City Clerk Department	744,224	-	-	-	744,224
Recreation Department	2,507,665	-	-	100,000	2,607,665
Fire Department	5,033,283	-	-	1,195,100	6,228,383
Planning and Building Department	1,004,895	-	-	-	1,004,895
Court Clerk Department	1,019,528	-	-	-	1,019,528
City Council	157,004	-	-	-	157,004
Finance Department	783,221	-	-	-	783,221
Human Resources Department	3,514,763	-	-	-	3,514,763
Mayor's Office	619,535	-	-	-	619,535
Revenue Department	288,494	-	-	-	288,494
Engineering Department	570,316	-	-	-	570,316
Senior Center Department	289,357	-	-	-	289,357
Legal Department	409,872	-	-	-	409,872
Capital Outlay	263,937	124,450	-	-	388,387
Capital Leases	250,000	-	-	-	250,000
Debt Service:					
Interest	93,988	-	5,726,340	-	5,820,328
Principal	694,757	-	2,550,000	-	3,244,757
<b>Total Expenditures</b>	<b>28,731,356</b>	<b>1,893,719</b>	<b>8,276,904</b>	<b>9,260,484</b>	<b>48,162,463</b>
Other Uses	289,747	6,980,394	-	-	7,270,141
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>29,021,103</b>	<b>8,874,113</b>	<b>8,276,904</b>	<b>9,260,484</b>	<b>55,432,604</b>
<b>ENDING FUND BALANCE</b>					
<b>DESIGNATED/RESERVED</b>	<b>2,392,432</b>	<b>1,984,124</b>	<b>619,566</b>	<b>2,470,636</b>	<b>7,466,758</b>
<b>UNDESIGNATED/UNRESERVED</b>	<b>2,870,305</b>	<b>15,122</b>	<b>-</b>	<b>-</b>	<b>2,885,427</b>
<b>PROJECTED FUND BALANCE SEPTEMBER 30, 2009</b>	<b>\$ 5,262,737</b>	<b>\$ 1,999,246</b>	<b>\$ 619,566</b>	<b>\$ 2,470,636</b>	<b>\$ 10,352,185</b>

**TOTAL RESOURCES  
BY FUND**

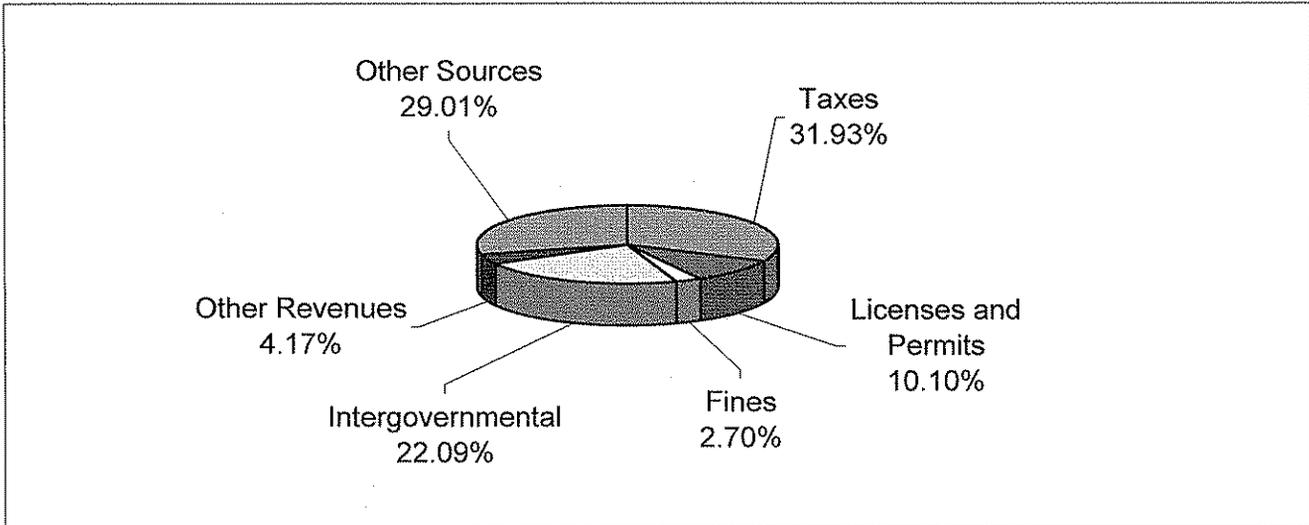


	<u>Total Resources</u>	<u>% of Total</u>
General Fund	\$ 34,283,840	52.12%
Special Revenue Funds	10,873,359	16.53%
Debt Service Funds	8,896,470	13.52%
Capital Projects Funds	11,731,120	17.83%
<b>TOTAL</b>	<b>\$ 65,784,789</b>	<b>100.00%</b>

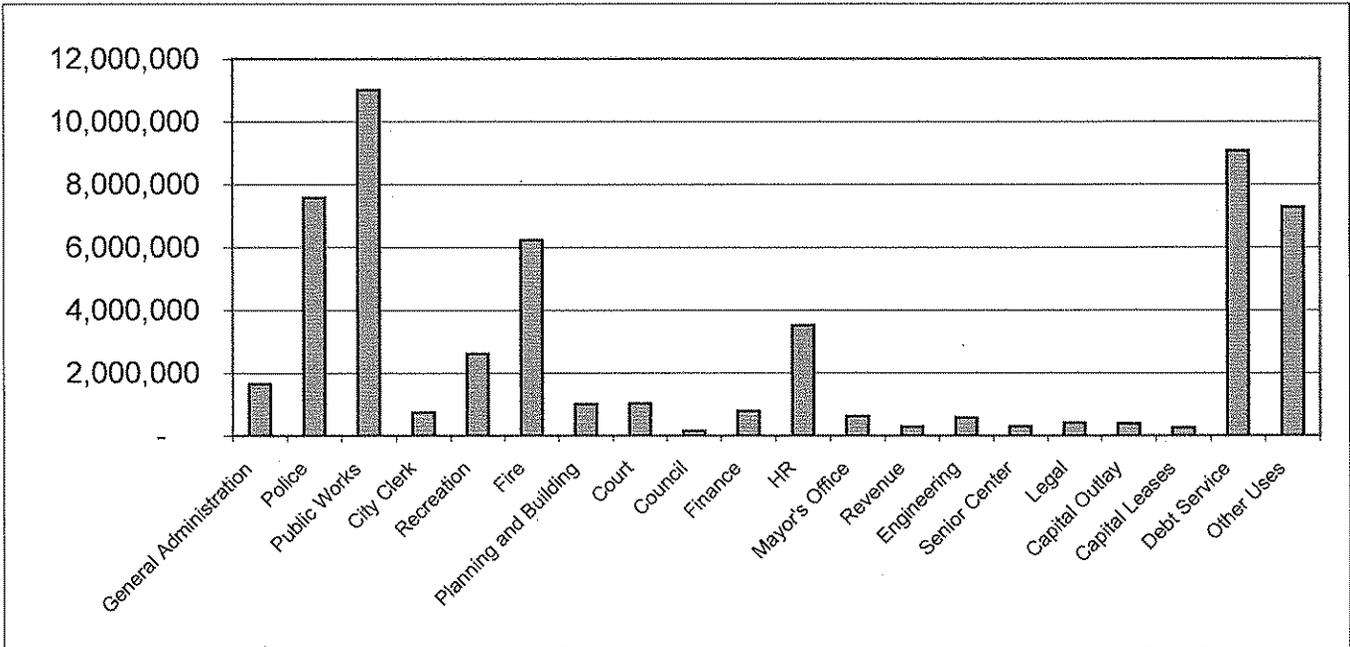


# COMBINED SUMMARY

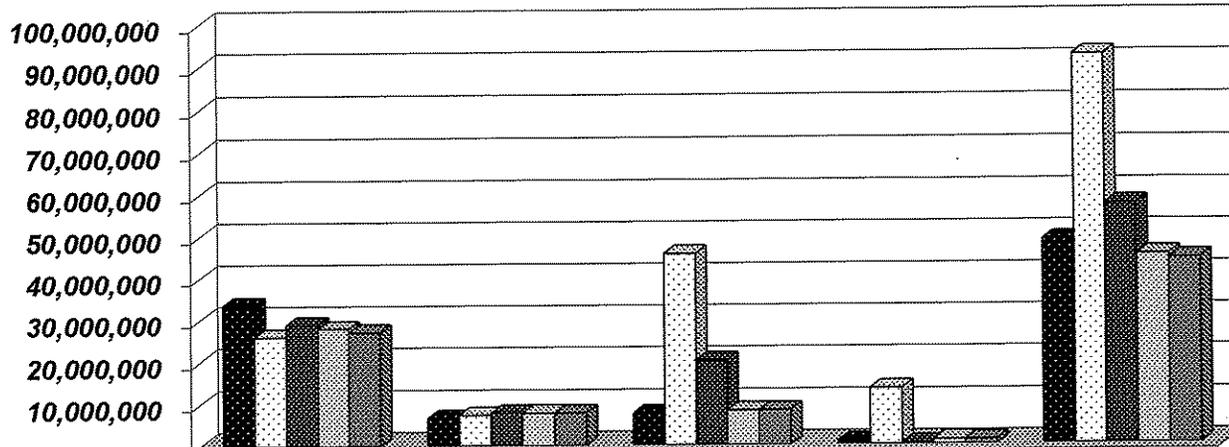
## REVENUES AND OTHER SOURCES



## EXPENDITURES AND OTHER USES



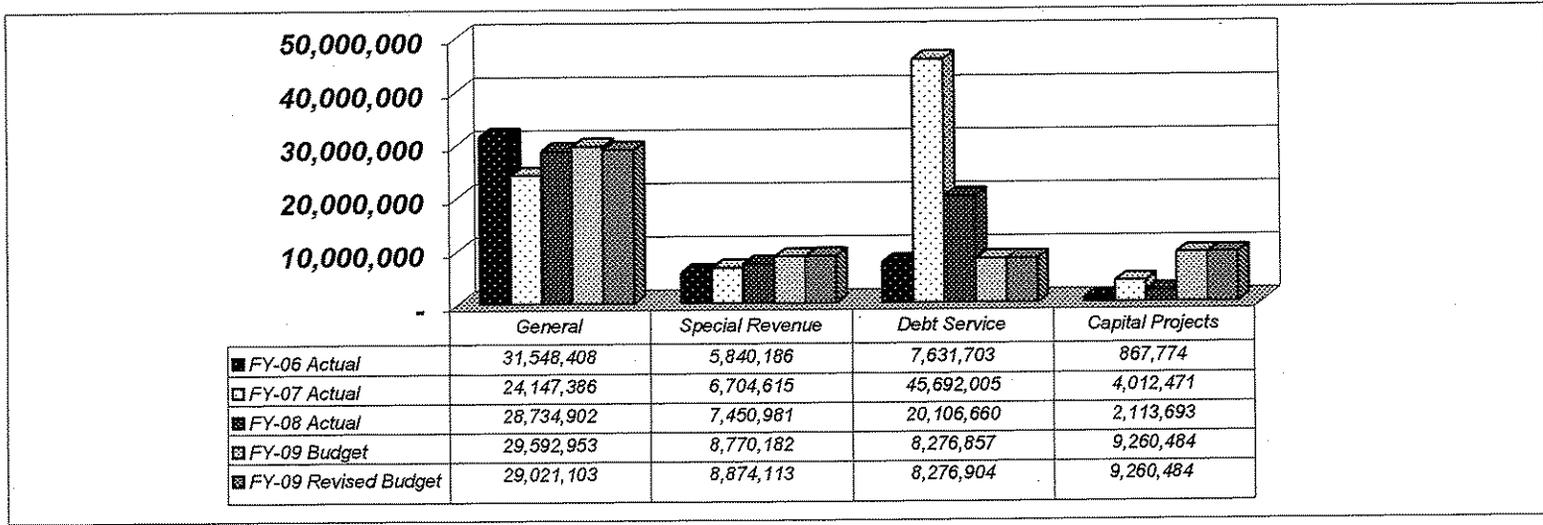
**COMBINED SUMMARY  
REVENUES AND OTHER SOURCES  
BY FUND**



	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
■ FY-06 Actual	33,663,648	6,580,820	7,616,554	890,821	48,751,843
□ FY-07 Actual	25,994,830	7,290,661	45,699,283	13,398,219	92,382,993
▣ FY-08 Actual	28,913,499	7,833,852	20,134,771	344,282	57,226,404
▤ FY-09 Budget	27,938,873	7,788,187	8,281,090	1,115,000	45,123,150
▥ FY-09 Revised Budget	27,130,445	7,708,439	8,277,920	1,085,000	44,201,804

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
FY-06 Actual	33,663,648	6,580,820	7,616,554	890,821	48,751,843
FY-07 Actual	25,994,830	7,290,661	45,699,283	13,398,219	92,382,993
FY-08 Actual	28,913,499	7,833,852	20,134,771	344,282	57,226,404
FY-09 Budget	27,938,873	7,788,187	8,281,090	1,115,000	45,123,150
FY-09 Revised Budget	27,130,445	7,708,439	8,277,920	1,085,000	44,201,804

**COMBINED SUMMARY  
EXPENDITURES AND OTHER USES  
BY FUND**



	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>TOTAL</u>
FY-06 Actual	31,548,408	5,840,186	7,631,703	867,774	45,888,071
FY-07 Actual	24,147,386	6,704,615	45,692,005	4,012,471	80,556,477
FY-08 Actual	28,734,902	7,450,981	20,106,660	2,113,693	58,406,236
FY-09 Budget	29,592,953	8,770,182	8,276,857	9,260,484	55,900,476
FY-09 Revised Budget	29,021,103	8,874,113	8,276,904	9,260,484	55,432,604

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

### MADISON COUNTY:

General	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	.5 Mill	
Special School Tax	11.0 Mills [ 2 ]	
		<u>24.0 Mills</u>

### **TOTAL**

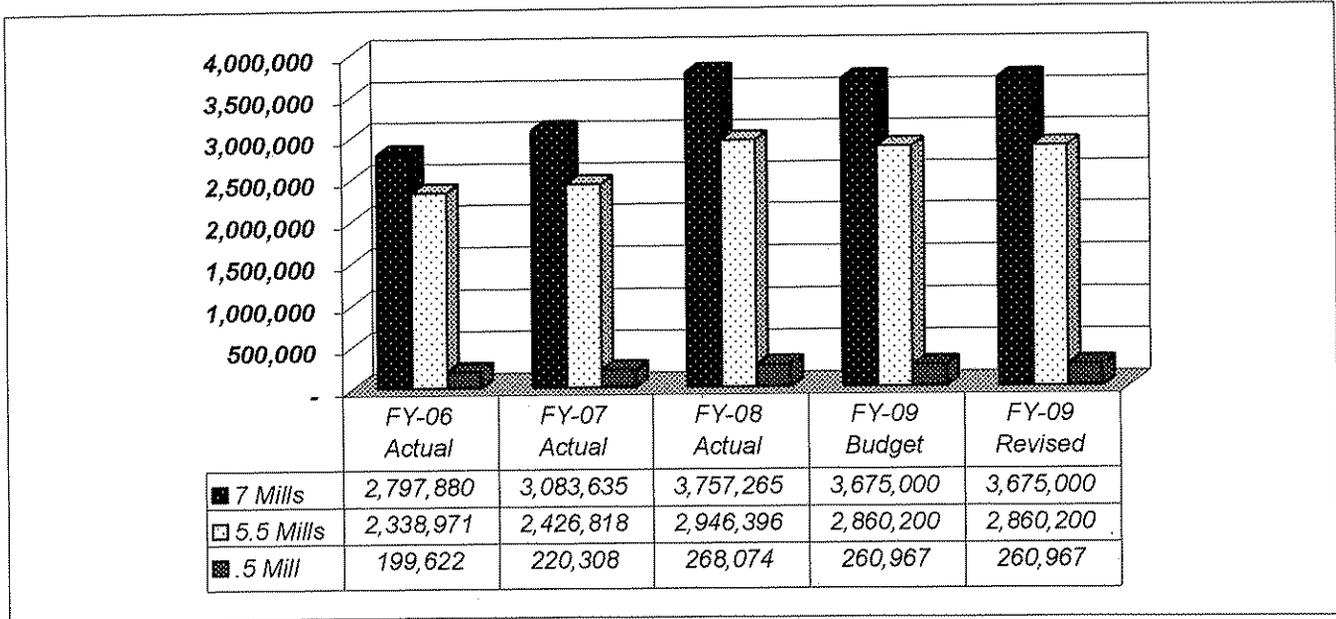
**57.5 Mills**

[ 1 ] The 5.5 mills property tax was approved by the citizens of the City of Madison at 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%.

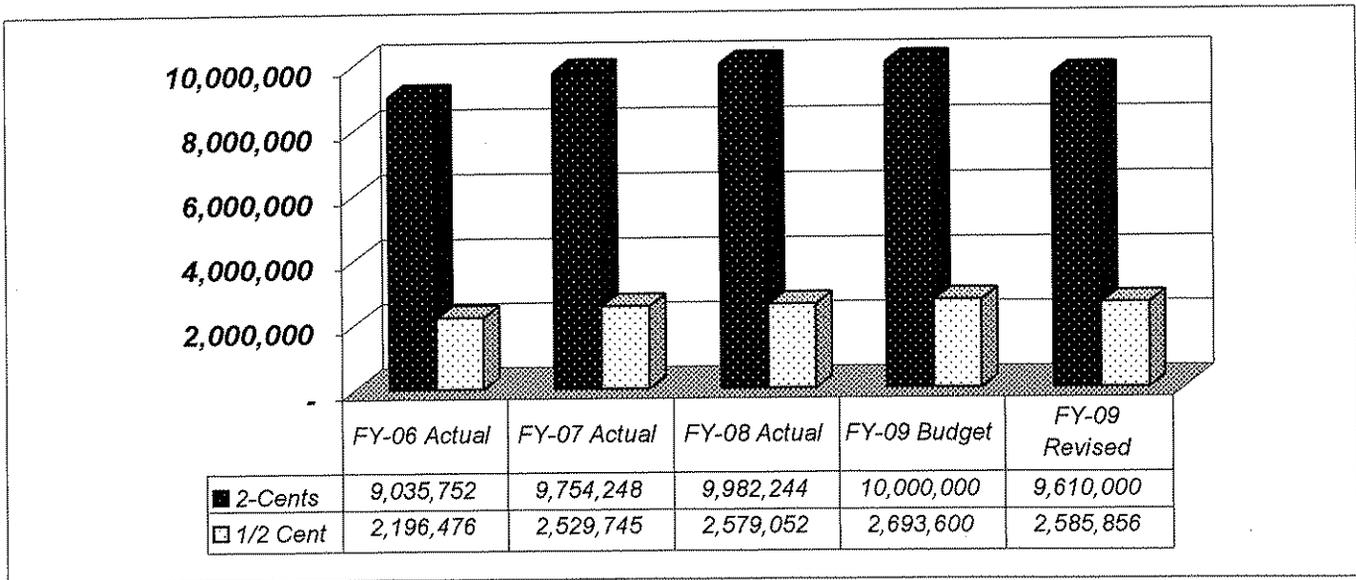
**REVENUE SOURCE  
PROPERTY TAX**



	<u>7 Mills</u>	<u>5.5 Mills</u>	<u>.5 Mill</u>	<u>TOTAL</u>
FY-06 Actual	2,797,880	2,338,971	199,622	5,336,473
FY-07 Actual	3,083,635	2,426,818	220,308	5,730,761
FY-08 Actual	3,757,265	2,946,396	268,074	6,971,735
FY-09 Budget	3,675,000	2,860,200	260,967	6,796,167
FY-09 Revised Budget	3,675,000	2,860,200	260,967	6,796,167

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

**REVENUE SOURCE  
SALES TAX**

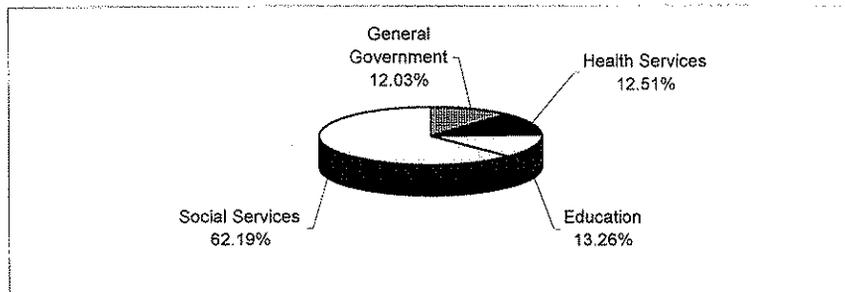


	<u>2-Cents</u>	<u>1/2 Cent</u>	<u>TOTAL</u>
FY-06 Actual	9,035,752	2,196,476	11,232,228
FY-07 Actual	9,754,248	2,529,745	12,283,993
FY-08 Actual	9,982,244	2,579,052	12,561,296
FY-09 Budget	10,000,000	2,693,600	12,693,600
FY-09 Revised Budget	9,610,000	2,585,856	12,195,856

The total sales tax rate for the City is eight percent (8%) per dollar on all goods and services deemed taxable. The eight percent sales tax includes 4 cents state tax, 1.5 cents county tax, and 2.5 cents city tax. The City allocates 2 cents for general purposes and 1/2 cent for debt service.

**SUMMARY OF FUNDING FOR OUTSIDE AGENCIES**

	FY-07 Revised Budget	FY-08 Budget	FY-09 Budget	FY-09 Revised Budget
<b>GENERAL GOVERNMENT</b>				
Huntsville/Madison County Emergency Management	\$ 41,537	\$ 48,053	\$ 48,053	\$ 48,053
Madison Industrial Development Board	-	-	-	-
<b>Total - General Government</b>	<b>41,537</b>	<b>48,053</b>	<b>48,053</b>	<b>48,053</b>
<b>HEALTH SERVICES</b>				
Madison County Health Department	20,000	25,000	25,000	25,000
Mental Health Center of Madison County	20,000	25,000	25,000	25,000
<b>Total - Health Services</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EDUCATION</b>				
Madison Arts Council	3,000	3,000	3,000	3,000
Madison City Schools	-	-	50,000	50,000
<b>Total - Education</b>	<b>3,000</b>	<b>3,000</b>	<b>53,000</b>	<b>53,000</b>
<b>SOCIAL SERVICES</b>				
Beautification Board	5,000	10,000	10,000	10,000
Botanical Garden	5,000	5,000	5,000	5,000
Convention Visitors Bureau	12,500	12,500	16,500	16,500
Huntsville/Madison County Chamber of Commerce	10,000	10,000	10,000	10,000
Huntsville/Madison County Chamber of Commerce (BRAC)	5,000	-	-	-
Land Trust of Huntsville and North Alabama	20,000	20,000	20,000	20,000
Madison Chamber of Commerce	50,000	50,000	65,000	65,000
Madison Greenway and Trails	2,000	2,000	2,000	2,000
National Children's Advocacy Center	7,500	10,000	10,000	10,000
Saturn Five Restoration Project	2,500	2,500	-	-
The Volunteer Center of Madison County	5,000	5,000	5,000	5,000
Madison Farmers' Market	-	-	-	-
YMCA	-	60,000	100,000	100,000
North Alabama Transportation Foundation (NALTF)	-	-	5,000	5,000
<b>Total - Social Services</b>	<b>124,500</b>	<b>187,000</b>	<b>248,500</b>	<b>248,500</b>
<b>TOTAL SUPPORT TO OUTSIDE AGENCIES</b>	<b>\$ 209,037</b>	<b>\$ 288,053</b>	<b>\$ 399,553</b>	<b>\$ 399,553</b>





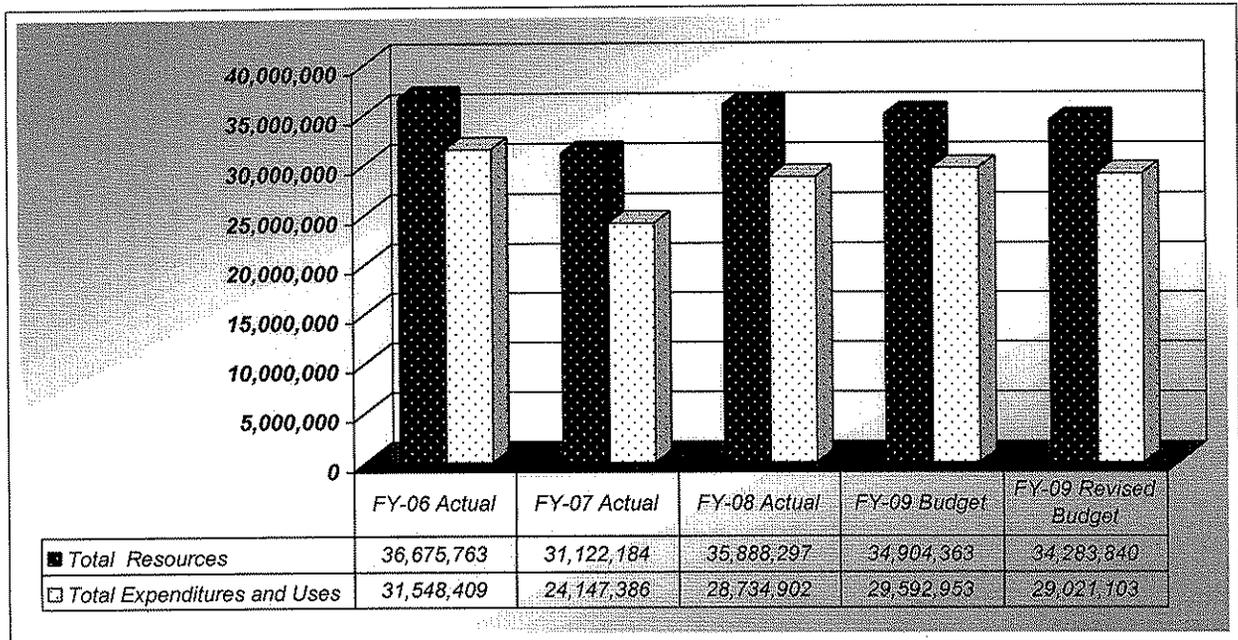
**THE CITY OF**  
**MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**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, fire protection and suppression and medical emergency medical services, municipal court, land use planning, building permits and inspection activities, sanitation trash services, parks and recreational facilities, general administrative services and any other activity of the City which is not included in any other fund.

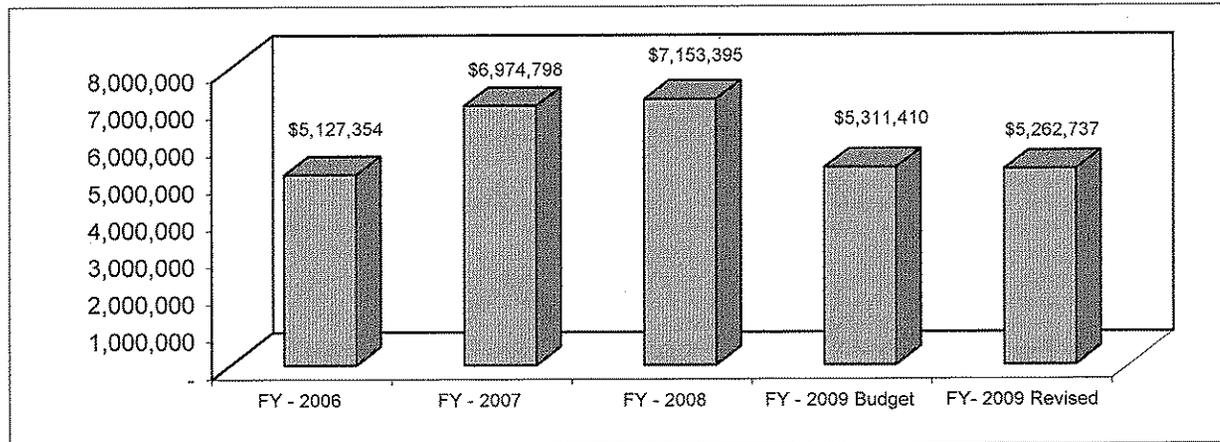


**GENERAL FUND  
BUDGET SUMMARY**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	2009 Budget	FY-09 Revised Budget	Change Over/Under 2009 Budget	Percent of Change
<b>REVENUES</b>							
Taxes	\$ 10,677,391	\$ 11,518,184	\$ 11,828,173	\$ 11,959,000	\$ 11,529,000	\$ (430,000)	-3.60%
Licenses and Permits	4,003,169	4,418,210	4,607,413	4,724,983	4,462,983	(262,000)	-5.54%
Fines	696,991	950,901	1,034,691	1,065,000	885,000	(180,000)	-16.90%
Intergovernmental	4,147,482	4,650,380	5,544,539	5,154,761	5,277,873	123,112	2.39%
Other Operating	1,636,206	2,133,152	2,136,748	1,922,560	1,769,467	(153,093)	-7.96%
<b>Total Revenues</b>	<b>21,161,239</b>	<b>23,670,827</b>	<b>25,161,664</b>	<b>24,826,304</b>	<b>23,924,323</b>	<b>(901,981)</b>	<b>-3.63%</b>
<b>OTHER SOURCES</b>	<b>12,502,409</b>	<b>2,324,003</b>	<b>3,761,935</b>	<b>3,112,569</b>	<b>3,206,122</b>	<b>93,553</b>	<b>2.49%</b>
<b>Total Other Sources</b>	<b>12,502,409</b>	<b>2,324,003</b>	<b>3,761,935</b>	<b>3,112,569</b>	<b>3,206,122</b>	<b>93,553</b>	<b>2.49%</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>33,663,648</b>	<b>25,994,830</b>	<b>28,913,499</b>	<b>27,938,873</b>	<b>27,130,445</b>	<b>(808,428)</b>	<b>-2.89%</b>
<b>EXPENDITURES</b>							
General Administration	828,899	727,717	991,757	1,114,503	959,503	(155,000)	-13.91%
Police Department	4,264,968	4,794,651	5,443,191	6,251,162	6,216,698	(34,464)	-0.55%
Public Works Department	2,527,547	2,749,869	3,273,983	3,364,096	3,310,316	(53,780)	-1.60%
City Clerk Department	589,262	596,897	711,846	755,833	744,224	(11,609)	-1.54%
Recreation Department	1,586,149	1,928,529	2,177,594	2,556,909	2,507,665	(49,244)	-1.93%
Fire Department	3,577,029	4,126,402	4,458,942	5,076,394	5,033,283	(43,111)	-0.85%
Planning and Building Department	1,068,121	935,285	1,015,373	1,131,809	1,004,895	(126,914)	-11.21%
Court Clerk Department	816,962	973,634	1,092,036	1,004,718	1,019,528	14,810	1.47%
City Council	163,735	161,141	127,562	244,667	157,004	(87,663)	-35.83%
Finance Department	658,035	914,484	964,909	1,081,429	783,221	(298,208)	-27.58%
Human Resources	2,605,761	2,941,506	3,195,076	3,555,622	3,514,763	(40,859)	-1.15%
Mayor's Office	221,642	293,795	234,878	499,375	619,535	120,160	24.06%
Revenue Department	191,091	269,254	265,641	297,573	288,494	(9,079)	-3.05%
Engineering Department	-	365,580	466,412	535,546	570,316	34,770	6.49%
Senior Center	230,697	238,550	255,041	297,047	289,357	(7,690)	-2.59%
Legal Department	269,951	342,057	353,696	357,507	409,872	52,365	14.65%
Capital Outlay	10,422,884	760,088	1,427,422	120,271	263,937	143,666	119.45%
Capital Outlay - Lease-Purchase	776,961	185,305	1,370,348	250,000	250,000	-	0.00%
Debt Service:							
Interest	62,360	80,120	75,887	93,988	93,988	-	0.00%
Principal	318,409	492,291	569,880	694,757	694,757	-	0.00%
<b>Total Expenditures</b>	<b>31,180,463</b>	<b>23,877,165</b>	<b>28,471,474</b>	<b>29,283,206</b>	<b>28,731,366</b>	<b>(551,850)</b>	<b>-1.88%</b>
<b>OTHER USES</b>	<b>367,946</b>	<b>270,231</b>	<b>263,428</b>	<b>309,747</b>	<b>289,747</b>	<b>(20,000)</b>	<b>-6.46%</b>
<b>Total Other Uses</b>	<b>367,946</b>	<b>270,231</b>	<b>263,428</b>	<b>309,747</b>	<b>289,747</b>	<b>(20,000)</b>	<b>-6.46%</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>31,548,409</b>	<b>24,147,386</b>	<b>28,734,902</b>	<b>29,592,953</b>	<b>29,021,103</b>	<b>(571,850)</b>	<b>-1.93%</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES</b>	<b>2,115,239</b>	<b>1,847,444</b>	<b>178,597</b>	<b>(1,654,080)</b>	<b>(1,890,658)</b>	<b>(236,578)</b>	<b>14.30%</b>
<b>FUND BALANCE - BEGINNING OCT 1</b>	<b>3,012,115</b>	<b>5,127,354</b>	<b>6,974,798</b>	<b>6,965,490</b>	<b>7,163,395</b>	<b>187,905</b>	<b>2.70%</b>
<b>Designated/Reserved</b>	<b>2,116,124</b>	<b>2,367,083</b>	<b>2,515,156</b>	<b>2,482,630</b>	<b>2,392,432</b>	<b>(90,198)</b>	<b>-3.63%</b>
<b>Undesignated/Unreserved</b>	<b>3,855,966</b>	<b>4,607,715</b>	<b>4,638,239</b>	<b>2,828,780</b>	<b>2,870,305</b>	<b>41,525</b>	<b>1.47%</b>
<b>FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 5,127,354</b>	<b>\$ 6,974,798</b>	<b>\$ 7,163,395</b>	<b>\$ 5,311,410</b>	<b>\$ 5,262,737</b>	<b>\$ (48,673)</b>	<b>-0.92%</b>

**GENERAL FUND  
FUND BALANCE ANALYSIS  
2006 - 2009**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Fund Balance October 1	\$ 3,012,115	\$ 5,127,354	\$ 6,974,798	\$ 6,965,490	\$ 7,153,395
<b>Add:</b>					
Revenues	21,241,509	23,670,827	25,151,564	24,826,304	23,924,323
Other Sources	12,422,139	2,324,003	3,761,935	3,112,569	3,206,122
<b>Total revenues and other sources</b>	<b>33,663,648</b>	<b>25,994,830</b>	<b>28,913,499</b>	<b>27,938,873</b>	<b>27,130,445</b>
<b>Less:</b>					
Expenditures	31,180,462	23,877,155	28,471,474	29,283,206	28,731,356
Other Uses	367,947	270,231	263,428	309,747	289,747
<b>Total expenditures and other uses</b>	<b>31,548,409</b>	<b>24,147,386</b>	<b>28,734,902</b>	<b>29,592,953</b>	<b>29,021,103</b>
<b>Fund Balance September 30</b>	<b>\$ 5,127,354</b>	<b>\$ 6,974,798</b>	<b>\$ 7,153,395</b>	<b>\$ 5,311,410</b>	<b>\$ 5,262,737</b>
<b>Percent of Change</b>	<b>70.22%</b>	<b>36.03%</b>	<b>2.56%</b>	<b>-25.75%</b>	<b>-0.92%</b>



**FISCAL POLICY**

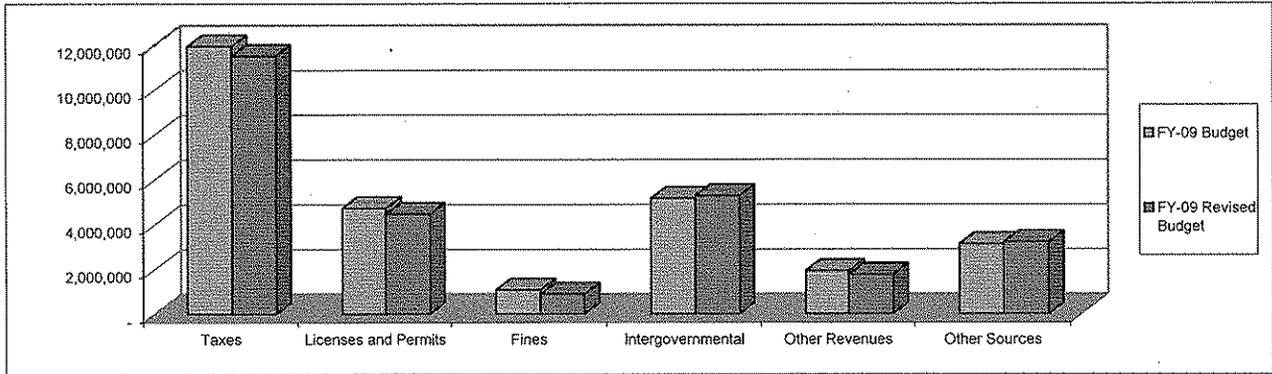
**Balanced Budget:** The operating budget will be balanced, with current revenues, exclusive of the beginning resources. If the operating budget cannot be balanced with current revenues, exclusive of beginning resources, the operating budget may be balanced with beginning resources, which must allow 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**

REVENUES	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget	Amount Over (Under) 2009 Budget	Percent Over (Under) 2009 Budget
<b>TAXES</b>								
Sales Tax	5000-00	\$ 9,035,752	\$ 9,754,248	\$ 9,937,110	\$ 10,000,000	\$ 9,610,000	(390,000)	-3.90%
Table Wine	5130-00	29,825	32,419	34,981	35,000	35,000	-	0.00%
Liquor	6130-00	202,019	233,713	251,119	262,000	262,000	-	0.00%
Rental	6140-00	355,019	408,314	452,728	466,000	436,000	(30,000)	-6.44%
Lodging - Five Cents	6150-00	561,205	587,308	637,520	861,000	661,000	-	0.00%
Lodging - One Cent	6150-10	311,471	321,782	331,025	345,000	345,000	-	0.00%
Cigarette	6160-00	182,100	180,400	183,690	190,000	180,000	(10,000)	-5.26%
<b>TOTAL TAXES</b>		<b>10,677,391</b>	<b>11,518,184</b>	<b>11,828,173</b>	<b>11,959,000</b>	<b>11,529,000</b>	<b>(430,000)</b>	<b>-3.60%</b>
<b>LICENSES AND PERMITS</b>								
Privilege Licenses	5040-00	2,120,518	2,361,108	2,748,771	2,833,000	2,833,000	-	0.00%
Building Permits	5100-00	1,292,954	1,475,379	1,425,542	1,462,000	1,200,000	(262,000)	-17.92%
Trade, Blasting, Burn and Tree Permits	5190-00	325,056	309,255	211,842	217,000	217,000	-	0.00%
Franchise Fees	6260-00	264,641	272,468	221,258	212,983	212,983	-	0.00%
<b>TOTAL LICENSES AND PERMITS</b>		<b>4,003,169</b>	<b>4,418,210</b>	<b>4,607,413</b>	<b>4,724,983</b>	<b>4,462,983</b>	<b>(262,000)</b>	<b>-5.54%</b>
<b>FINES</b>								
Police Fines	5020-00	696,991	950,901	1,034,691	1,065,000	885,000	(180,000)	-16.90%
<b>TOTAL FINES</b>		<b>696,991</b>	<b>950,901</b>	<b>1,034,691</b>	<b>1,065,000</b>	<b>885,000</b>	<b>(180,000)</b>	<b>-16.90%</b>
<b>INTERGOVERNMENTAL</b>								
<b>Shared from Local Units</b>								
Beer Tax	5010-00	470,542	495,734	498,938	495,734	495,734	-	0.00%
Property Tax	5030-00	2,797,880	3,083,635	3,757,265	3,675,000	3,675,000	-	0.00%
Auto Tax	5050-00	71,273	80,916	155,490	149,000	149,000	-	0.00%
Tobacco Tax	5070-00	6,041	6,359	6,123	12,360	12,360	-	0.00%
Payment In Lieu of Taxes	5200-00	1,473	1,473	1,473	1,473	1,473	-	0.00%
<b>Total Share from Local Units</b>		<b>3,347,209</b>	<b>3,668,117</b>	<b>4,419,289</b>	<b>4,333,567</b>	<b>4,333,567</b>	<b>-</b>	<b>0.00%</b>
<b>Shared from State Units</b>								
Excise Tax	5060-00	197,688	100,784	33,841	34,000	34,000	-	0.00%
ABC Tax	5090-00	66,863	66,179	54,812	57,000	57,000	-	0.00%
Grant Revenue	6400-00	482,036	662,666	997,606	613,314	736,187	122,873	20.03%
State Forfeiture	6410-00	22,280	10,741	5,166	-	-	-	0.00%
FEMA Revenue	6430-00	-	-	-	-	-	-	0.00%
FEMA Deployment Revenue	6430-10	-	110,251	1,945	85,000	85,000	-	0.00%
SHA Revenue	6440-00	31,406	31,642	31,880	31,880	32,119	239	0.75%
<b>Total Share from State Units</b>		<b>800,273</b>	<b>982,263</b>	<b>1,125,250</b>	<b>821,194</b>	<b>944,306</b>	<b>123,112</b>	<b>14.99%</b>
<b>TOTAL INTERGOVERNMENTAL</b>		<b>4,147,482</b>	<b>4,650,380</b>	<b>5,544,539</b>	<b>5,154,761</b>	<b>5,277,873</b>	<b>123,112</b>	<b>2.39%</b>
<b>OTHER OPERATING REVENUES</b>								
Trash Collection Fee	5140-00	649,650	839,012	915,638	937,300	937,300	-	0.00%
Animal Impoundment Fee	5160-00	565	475	390	375	375	-	0.00%
Animal License Fee	5170-00	13,930	11,712	13,752	12,600	12,600	-	0.00%
Alarm Fee	5177-00	1,350	1,235	1,180	1,050	1,050	-	0.00%
Subdivision Plat Fee	5370-00	103,298	44,446	29,191	29,191	29,191	-	0.00%
Rezoning Fee	5400-00	13,242	18,647	17,794	17,744	17,744	-	0.00%
Miscellaneous	5600-00	106,776	84,830	134,592	120,000	120,000	-	0.00%
Miscellaneous - Workers Comp Refund	5600-02	45,907	49,901	48,424	48,424	22,063	(26,361)	-54.44%
Miscellaneous - HEMS	5600-03	96,500	289,500	193,000	-	-	-	0.00%
North Alabama Gas District	5640-00	198,149	227,787	249,388	256,869	258,137	1,268	0.49%
Police Department Donations	6000-00	147	-	-	-	-	-	0.00%
Recreation Donations	6001-00	3,089	1,545	16,403	4,000	4,000	-	0.00%
Other Donations	6005-00	5,904	4,262	7,223	5,000	5,000	-	0.00%
Donations - Handicapped Park	6005-20	-	-	432	400	400	-	0.00%
Mayor's Scholarship Revenue	6007-00	100	-	-	-	-	-	0.00%
Recreation Membership Fee	6015-10	38,611	36,715	38,013	37,898	37,898	-	0.00%
Recreation Fee	6020-00	153,620	160,038	169,169	171,000	171,000	-	0.00%
MARS Revenue	6030-10	-	-	2,328	2,328	2,328	-	0.00%
Interest and Penalty	6030-00	135,606	278,433	210,287	190,000	62,000	(128,000)	-67.37%
Property Rental	6600-00	62,582	82,214	87,144	85,981	85,981	-	0.00%
Neighborhood Park Revenue	7560-00	-	-	-	-	-	-	0.00%
Battling Cage Revenue	7586-00	7,200	2,400	2,400	2,400	2,400	-	0.00%
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>1,636,206</b>	<b>2,133,152</b>	<b>2,136,748</b>	<b>1,922,560</b>	<b>1,769,467</b>	<b>(153,093)</b>	<b>-7.96%</b>
<b>TOTAL REVENUES</b>		<b>21,161,239</b>	<b>23,670,827</b>	<b>25,151,564</b>	<b>24,826,304</b>	<b>23,924,323</b>	<b>(901,981)</b>	<b>-3.63%</b>

**GENERAL FUND  
REVENUES AND OTHER SOURCES**

REVENUES	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget	Amount Over (Under) 2009 Budget	Percent Over (Under) 2009 Budget
<b>OTHER SOURCES</b>								
Transfers In	3910-00	1,633,645	1,939,769	2,300,098	2,773,934	2,867,487	93,553	3.37%
Transfers In - Component Units	3910-10	46,573	163,670	67,680	73,635	73,635	-	0.00%
Sales of Assets	5360-00	69,711	35,059	23,809	15,000	15,000	-	0.00%
Donated Assets	6003-00	9,975,519	-	-	-	-	-	0.00%
Capital Leases	8000-00	776,961	185,305	1,370,348	250,000	250,000	-	0.00%
Other	0000-00	-	200	-	-	-	-	0.00%
<b>TOTAL OTHER SOURCES</b>		<b>12,502,409</b>	<b>2,324,003</b>	<b>3,761,935</b>	<b>3,112,569</b>	<b>3,206,122</b>	<b>93,553</b>	<b>3.01%</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>		<b>\$ 33,663,648</b>	<b>\$ 25,994,830</b>	<b>\$ 28,913,499</b>	<b>\$ 27,938,873</b>	<b>\$ 27,130,445</b>	<b>\$ (808,428)</b>	<b>-2.89%</b>



**GENERAL FUND  
EXPENDITURES AND OTHER USES**

Department	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>General Administration</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	1,370,770	1,171,873	1,406,793	1,515,074	1,340,074
Capital	-	25,538	-	-	-
<b>TOTAL</b>	<b>1,370,770</b>	<b>1,197,411</b>	<b>1,406,793</b>	<b>1,515,074</b>	<b>1,340,074</b>
<b>Police</b>					
Personnel	4,060,081	4,523,334	5,076,087	5,799,294	5,781,429
Operations	223,684	353,852	494,903	577,972	561,373
Capital	338,679	258,426	899,598	49,947	65,238
<b>TOTAL</b>	<b>4,622,444</b>	<b>5,135,612</b>	<b>6,470,588</b>	<b>6,427,213</b>	<b>6,408,040</b>
<b>Public Works</b>					
Personnel	1,829,019	1,931,627	2,249,099	2,519,093	2,437,534
Operations	774,662	1,022,281	1,253,687	1,145,307	1,173,086
Capital	10,677,094	143,973	473,853	3,615	17,615
<b>TOTAL</b>	<b>13,280,775</b>	<b>3,097,881</b>	<b>3,976,639</b>	<b>3,668,015</b>	<b>3,628,235</b>
<b>City Clerk</b>					
Personnel	205,262	211,312	233,116	250,214	244,505
Operations	384,000	385,585	478,730	505,619	499,719
Capital	3,135	17,274	-	-	-
<b>TOTAL</b>	<b>592,397</b>	<b>614,171</b>	<b>711,846</b>	<b>755,833</b>	<b>744,224</b>
<b>Recreation</b>					
Personnel	1,117,753	1,221,647	1,320,953	1,570,917	1,533,173
Operations	468,396	706,882	866,076	1,012,783	1,001,283
Capital	74,148	190,899	400,407	45,000	45,000
<b>TOTAL</b>	<b>1,660,297</b>	<b>2,119,428</b>	<b>2,587,436</b>	<b>2,628,700</b>	<b>2,579,456</b>
<b>Fire</b>					
Personnel	3,377,355	3,788,466	4,186,461	4,620,870	4,445,211
Operations	311,587	449,848	404,748	660,456	793,004
Capital	59,093	197,469	839,759	10,000	15,000
<b>TOTAL</b>	<b>3,748,035</b>	<b>4,435,783</b>	<b>5,430,968</b>	<b>5,291,326</b>	<b>5,253,215</b>
<b>Planning and Building</b>					
Personnel	995,454	886,566	942,546	1,029,609	898,823
Operations	72,667	48,719	72,827	102,200	106,072
Capital	19,292	62,221	34,420	-	-
<b>TOTAL</b>	<b>1,087,413</b>	<b>997,506</b>	<b>1,049,793</b>	<b>1,131,809</b>	<b>1,004,895</b>
<b>Court Clerk</b>					
Personnel	335,647	359,087	390,546	422,980	437,790
Operations	481,315	614,547	701,490	581,738	581,738
Capital	8,146	-	5,443	9,209	86,209
<b>TOTAL</b>	<b>825,108</b>	<b>973,634</b>	<b>1,097,479</b>	<b>1,013,927</b>	<b>1,105,737</b>

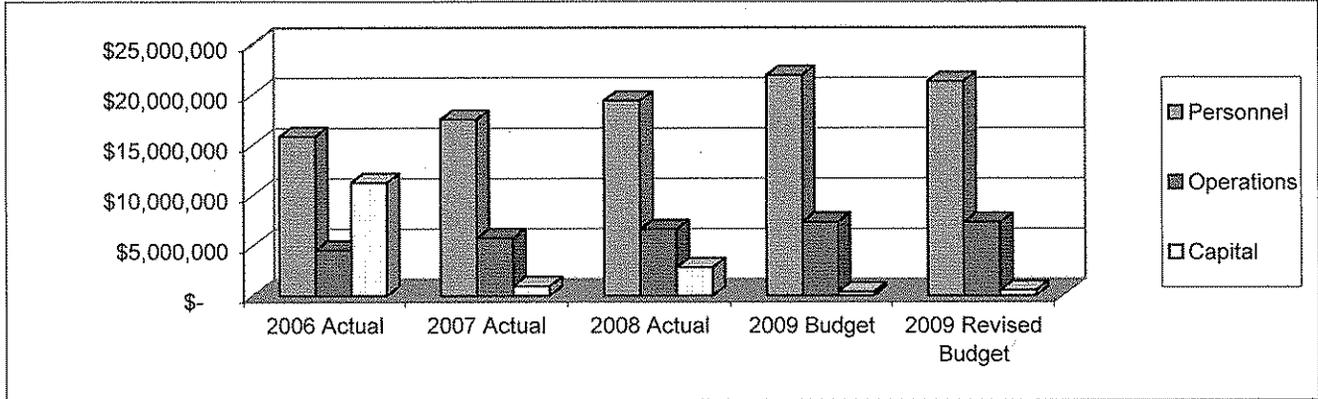
**GENERAL FUND  
EXPENDITURES AND OTHER USES**

Department	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>City Council</b>					
Personnel	128,277	117,772	97,994	155,717	97,254
Operations	35,458	43,369	29,568	88,950	59,750
Capital	-	17,126	5,291	-	-
<b>TOTAL</b>	<b>163,735</b>	<b>178,267</b>	<b>132,853</b>	<b>244,667</b>	<b>157,004</b>
<b>Finance</b>					
Personnel	527,903	562,649	623,453	708,458	586,745
Operations	130,132	351,835	341,456	401,970	225,475
Capital	15,225	5,366	45,216	250,000	265,284
<b>TOTAL</b>	<b>673,260</b>	<b>919,850</b>	<b>1,010,125</b>	<b>1,360,428</b>	<b>1,077,504</b>
<b>Human Resources</b>					
Personnel	2,575,776	2,881,404	3,164,658	3,488,910	3,462,932
Operations	29,985	60,102	30,418	66,712	51,831
Capital	-	3,021	-	-	-
<b>TOTAL</b>	<b>2,605,761</b>	<b>2,944,527</b>	<b>3,195,076</b>	<b>3,555,622</b>	<b>3,514,763</b>
<b>Mayor's Office</b>					
Personnel	164,083	167,548	177,339	344,459	312,907
Operations	57,559	126,247	63,545	165,707	317,419
Capital	-	4,131	21,149	-	16,833
<b>TOTAL</b>	<b>221,642</b>	<b>297,926</b>	<b>262,033</b>	<b>510,166</b>	<b>647,159</b>
<b>Revenue</b>					
Personnel	173,755	212,524	228,312	243,673	242,594
Operations	17,336	56,730	37,329	53,900	45,900
Capital	5,032	-	7,097	-	-
<b>TOTAL</b>	<b>196,123</b>	<b>269,254</b>	<b>272,738</b>	<b>297,573</b>	<b>288,494</b>
<b>Engineering</b>					
Personnel	-	286,070	315,598	352,370	393,100
Operations	-	79,510	150,814	183,176	177,216
Capital	-	14,248	23,236	-	-
<b>TOTAL</b>	<b>-</b>	<b>379,828</b>	<b>489,648</b>	<b>535,546</b>	<b>570,316</b>
<b>Senior Center</b>					
Personnel	179,805	182,149	192,090	213,973	210,874
Operations	50,892	56,401	62,951	83,074	78,483
Capital	-	5,701	32,150	2,500	2,758
<b>TOTAL</b>	<b>230,697</b>	<b>244,251</b>	<b>287,191</b>	<b>299,547</b>	<b>292,115</b>
<b>Legal</b>					
Personnel	138,534	150,843	162,648	173,804	172,669
Operations	131,417	191,214	191,048	183,703	237,203
Capital	-	-	-	-	-
<b>TOTAL</b>	<b>269,951</b>	<b>342,057</b>	<b>353,696</b>	<b>357,507</b>	<b>409,872</b>

**FUND TOTAL**                    \$ 31,548,408    \$ 24,147,386    \$ 28,734,902    \$ 29,592,953    \$ 29,021,103

Percent of Change                    27.72%                    -23.46%                    19.00%                    2.99%                    -1.93%

**GENERAL FUND  
EXPENDITURES AND OTHER USES**



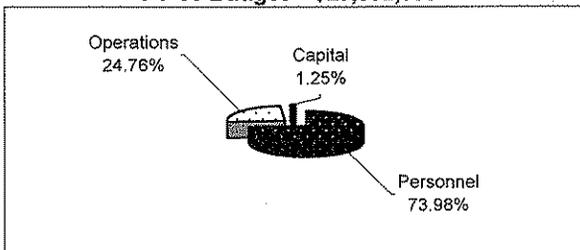
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Revised Budget</u>
<b>Personnel</b>	\$ 15,808,704	\$ 17,482,998	\$ 19,360,900	\$ 21,894,341	\$ 21,257,540
<b>Operations</b>	4,519,860	5,718,995	6,586,383	7,328,341	7,249,626
<b>Capital</b>	11,219,844	945,393	2,787,619	370,271	513,937
<b>TOTAL</b>	<b>\$ 31,548,408</b>	<b>\$ 24,147,386</b>	<b>\$ 28,734,902</b>	<b>\$ 29,592,953</b>	<b>\$ 29,021,103</b>

**Personnel** - includes the salaries and wages paid to employees, benefits such as retirement, social security, health insurance, life insurance workers compensation insurance, plus training, seminars, uniform allowance and job health.

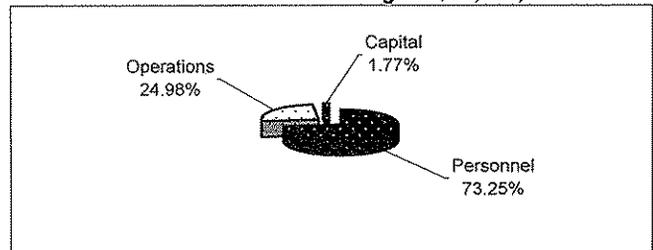
**Operations** - includes expenditures for contractual services and commodities which are expendable items that are consumable or have a short life span such as office supplies, gasoline and minor equipment.

**Capital** - fixed assets which have a value of \$1,000 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 assets.

**FY-09 Budget - \$29,592,953**



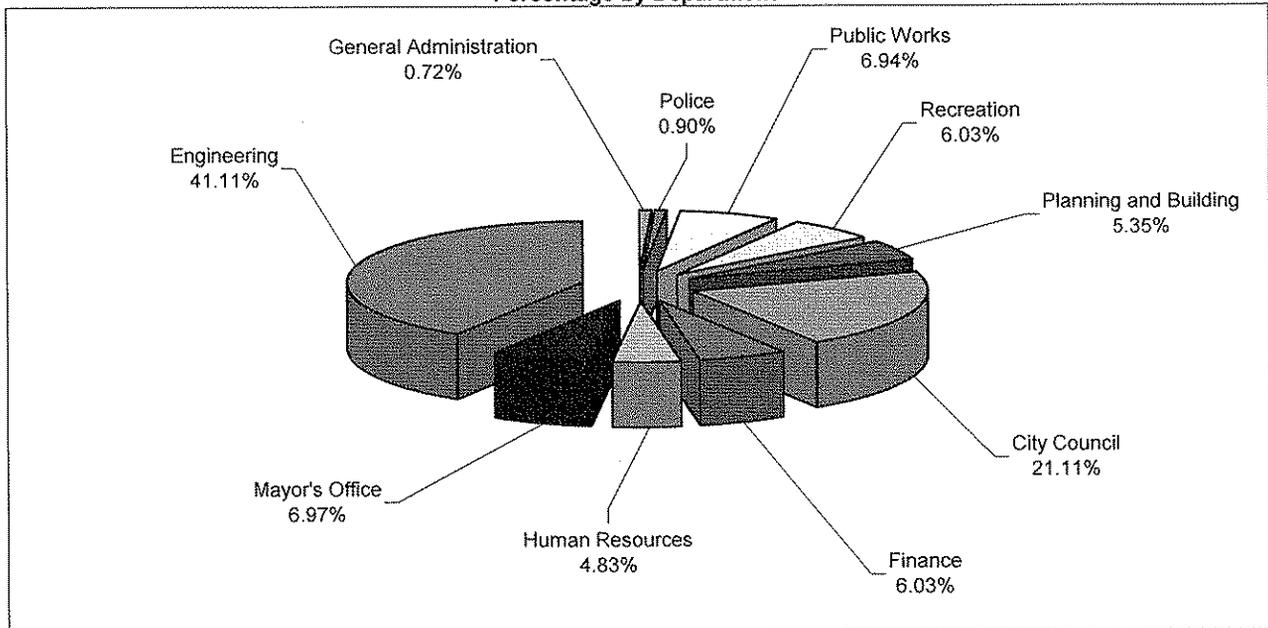
**FY-09 Revised Budget - \$29,021,103**



**GENERAL FUND  
SPECIAL PROJECTS  
BY DEPARTMENT**

DEPARTMENT	AMOUNT	DESCRIPTION
General Administration	\$ 1,200	Portal Potties for Farmers Market
Police	1,500	ID cards for employees
Public Works	11,500	Construct improvements in Edgewater Subdivision
Recreation	10,000	Improvements for soccer program
Planning and Building	8,874	Improvements to storage room (shelving)
City Council	35,000	\$19,000 Tourism; \$4,000 Farmers Market; \$12,000 General
Finance	10,000	Mandate to implement GASB Statement 45
Human Resources	8,000	\$4,000 award luncheon for employees; \$4,000 anniversary pins
Mayor's Office	11,548	Development of park on quarry site
Engineering	68,144	\$15,500 Bridge inspections and ADEM permits and \$52,644 Orthophotography
<b>TOTAL</b>	<b>\$ 165,766</b>	

**Percentage by Department**



**GENERAL FUND  
CAPITAL OUTLAY EXPENDITURES  
BY DEPARTMENT**

Department	Division	Item/Description	Item Type	Cost	Total
Police	Traffic	Three (3) In-Car Digital Video System - Grant Funds	Equipment	24,447	65,238
	Domestic Violence	One (1) Vehicle - Grant Funds	Vehicle	22,000	
	Domestic Violence	Equipment for Vehicle	Equipment	6,791	
	Animal Control	Improvements to animal shelter	Improvement	12,000	
Public Works	Building	Heating Unit	Improvement	2,215	17,615
	Building	Improvements to Building	Improvement	14,000	
	Fleet Management	One (1) Plasma Cutter	Equipment	1,400	
Recreation	Building	Security/Camera system for Dublin	Improvement	20,000	45,000
	Building	Handicap Entrance to Dublin	Improvement	20,000	
	Building	Handrails for Walkway at Dublin	Improvement	5,000	
Fire	Administration	Software	Software	5,000	15,000
	Operations & Fire Preventions	SCUBA Fit Test Program	Equipment	10,000	
Court	Administration	One (1) Computer	Computer	1,800	86,209
	Administration	One (1) Laptop Computer	Computer	2,009	
	Administration	Three (3) Work Stations	Furniture	5,400	
	Building	Chairs, Carpet, Window, Door	Improvement	77,000	
Finance	Building Services	Reroofing the Roundhouse	Improvement	15,284	265,284
	Accounting and Finance	Accounting and HR Hardware and Software - Lease Purchase	Computer	250,000	
Mayor's Office	Administration	Laptop Computer	Computer	1,833	16,833
	IT	Router	Equipment	15,000	
Senior Center	Senior Services	One (1) 12' x 12' Storage Shed	Building	2,500	2,758
<b>TOTAL</b>					<b>\$ 513,937</b>



## GENERAL ADMINISTRATION - 010

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Consultant Fee	1917-00	84,515	-	-	-	-
Sub Contract Work	1930-00	66,110	-	-	-	-
Telephone	2121-00	17,639	15,747	17,834	18,000	18,000
Utilities	2131-00	93,561	98,613	87,778	120,000	120,000
Miscellaneous	2170-00	18,217	10,977	10,574	9,000	7,000
Land Rental - CAC	2311-00	400	400	400	500	500
Rental Contracts	2314-00	4,218	4,841	4,751	5,000	5,000
Gas and Oil	2603-00	350,822	352,279	581,190	551,250	401,250
Contingency	2900-00	-	8,100	-	10,000	7,000
Special Projects - Other	2931-00	41,417	32,723	1,177	1,200	1,200
Special Projects - Non Departmental	2931-70	152,000	204,037	288,053	399,553	399,553
<b>Total Expenditures</b>		<b>828,899</b>	<b>727,717</b>	<b>991,757</b>	<b>1,114,503</b>	<b>959,503</b>
Capital Outlay	2951-00	-	25,538	10,151	-	-
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>25,538</b>	<b>10,151</b>	<b>-</b>	<b>-</b>
Interest Expense	1905-00	17,864	11,632	5,428	1,416	1,416
Payment on Debt	8500-00	156,061	162,293	136,029	89,408	89,408
<b>Total Debt Service</b>		<b>173,925</b>	<b>173,925</b>	<b>141,457</b>	<b>90,824</b>	<b>90,824</b>
Transfers Out	5090-10	324,767	224,047	249,044	269,047	269,047
Transfers Out - Component Unit	5090-20	-	-	-	-	-
Transfers Out - Domestic Violence	5090-30	43,179	46,184	14,384	40,700	20,700
<b>Total Transfers Out</b>		<b>367,946</b>	<b>270,231</b>	<b>263,428</b>	<b>309,747</b>	<b>289,747</b>
<b>Total - General Administration</b>		<b>1,370,770</b>	<b>1,197,411</b>	<b>1,406,793</b>	<b>1,515,074</b>	<b>1,340,074</b>

**DEPARTMENT: POLICE**

**Location and Hours of Operations**

100 Hughes Road, Madison AL 35758  
Twenty-four hours, 7 days a week

**Mission/Programs/Services:**

The mission of the Police Department is to provide professional police service. Our goal is to partner with the community to enhance the quality of life in the City of Madison. We pledge to provide a safe environment through the protection of life and property within the framework of the United States Constitution and the laws of the State of Alabama.

Programs: Rape Aggression Defense, Madison Police Foundation, Kids Camps, Too Good for Drugs

Services: Patrol, Investigation, Traffic, Records, Dispatch, Animal Control and Administration

**FY2008 Highlights and Accomplishments**

Awarded \$134,152 Department of Justice Grant to enhance Domestic Violence efforts. Added a Lieutenant and two (2) officers to the Traffic Safety Division. Assigned an Investigator to work with Madison County Sheriff's Drug Task Force. Took delivery of forty-three (43) laptops and cameras to be installed in patrol units. Worked with Architect to design expansion. Eighth year for MPD Kids Camp. Installed digital & video recording system and server for Investigation's Interview Room. Installed 30 TB Video Storage Server with automated DVD archive recorder/printer. Purchased two (2) large message boards to assist with traffic enforcement and for use by Engineering Department to announce road construction. Added AVL function to the patrol fleet which should be completed this year. Awaiting installation on 2 LiveScan digital fingerprint stations and printers.

**FY2009 Goals and Objectives:**

Police Department, Animal Control, and Storage should be completed.

Installation of 2 LiveScan digital fingerprint stations and printers.

**Major Budgetary Issues and Operational Trends:**

Funding for expansion and fixtures required for expansion, additional personnel and equipment.

## POLICE DEPARTMENT

	FY-06	FY-07	FY-08	FY-09	FY-09
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVISED BUDGET
Personnel	4,060,081	4,523,334	5,079,062	5,799,294	5,781,429
Operations	223,684	353,852	1,045,329	577,972	561,373
Capital	338,679	258,426	350,168	49,947	65,238
<b>TOTAL</b>	<b>4,622,444</b>	<b>5,135,612</b>	<b>6,474,559</b>	<b>6,427,213</b>	<b>6,408,040</b>
<b>PERSONNEL:</b>					
Full time	87.00	93.00	101.00	102.00	102.00
Part time	14.00	15.00	11.00	11.00	11.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
Number of Calls for Service	41,000	43,665	44,200	59,150	59,150
Prisoners Processed	1,200	1,325	1,227	1,230	1,230
\$ Stolen Property	\$ 900,000	\$ 945,000	\$ 746,749	\$ 950,000	\$ 950,000
Average # Animals in Shelter	194	225	258	203	203
<b>Output/Workload</b>					
Citations Issued	6,900	7,200	9,417	11,103	11,103
Warnings Issued	4,596	5,100	4,621	9,894	9,894
Arrests Made	1,031	1,100	1,171	1,208	1,208
\$ Property Recovered	\$ 152,560	\$ 400,000	\$ 70,094	\$ 114,015	\$ 114,015
# Juveniles Arrested	94	115	118	123	123
# Adult Cases Files	3,682	3,850	3,862	3,875	3,875
Accidents Worked	1,315	1,325	1,352	1,080	1,080
Animals Picked Up	162	200	193	178	178
Animals Returned to Owners	125	145	175	92	92
Dead Animals Removed	63	75	77	40	40
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$ 120.06	\$ 128.20	\$ 158.30	\$ 150.17	\$ 149.72
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					

**POLICE DEPARTMENT - 020**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	3,405,460	3,827,904	4,276,650	4,898,341	4,898,341
Promotions	1104-00	-	-	-	4,485	4,485
Overtime	1201-00	167,549	149,283	225,147	190,000	190,000
Payroll Taxes	1304-00	261,609	295,084	329,660	389,601	389,601
Consultant Services	1917-00	-	-	-	-	-
Sub Contract Work	1930-00	-	-	-	34,704	28,405
Animal Control	1940-00	3,767	3,667	6,026	5,000	5,000
Advertising & Publishing	2011-00	2,076	2,218	1,624	2,500	2,500
Printing	2021-00	1,956	3,156	4,455	4,000	4,000
Postage	2025-00	545	572	389	500	800
Telephone	2121-00	26,441	34,487	36,559	39,400	39,200
Miscellaneous	2170-00	199	563	499	500	500
Canine	2172-00	1,157	-	1,043	2,500	2,500
Repairs - City Buildings	2211-00	-	-	90	1,000	1,000
Maintenance Contract	2214-00	31,420	4,662	19,359	36,400	36,400
Repairs	2215-00	10,614	11,635	8,934	12,000	11,700
Rental Contracts	2314-00	22,643	23,122	24,317	31,040	31,040
Supplies - Office	2401-00	11,175	14,979	18,170	14,000	13,000
Office Furniture	2402-00	921	7,536	10,217	7,500	5,500
Small Equipment	2403-00	-	200	2,181	2,500	2,000
Specialty Supplies	2405-00	40,147	32,114	36,331	44,650	44,650
Specialty Supplies - SR Team	2405-04	4,770	6,986	5,623	6,000	6,000
Specialty Supplies - Traffic Div.	2405-07	9,924	6,562	4,793	5,000	4,000
Specialty Supplies - SRO/Cadets	2405-10	935	678	1,010	1,000	1,000
Specialty Supplies-Weapons/Ammo	2405-30	-	18,275	97,517	50,800	47,800
Office Equipment	2406-00	5,291	4,185	5,603	2,500	1,700
Uniforms	2436-00	45,929	62,710	55,803	64,000	64,000
Vehicle Maintenance	2601-00	20,484	27,715	23,019	26,500	26,500
Training	2701-00	48,632	59,666	57,092	68,300	68,300
Auto Mileage	2703-00	1,176	2,774	996	2,000	1,000
Publications	2711-00	3,916	3,219	3,477	4,000	4,000
Association Dues	2712-00	1,252	2,186	1,607	2,700	2,700
Workmen Compensation	2801-00	93,863	90,733	88,284	140,096	124,216
Police Professional Liability Ins.	2802-00	30,936	33,411	36,084	38,971	36,986
Job Health	2807-00	6,103	4,543	7,427	5,500	5,500

**POLICE DEPARTMENT - 020**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Progress and Development	2920-00	-	-	-	-	200
Special Account	2930-00	2,580	3,972	6,189	6,500	6,500
Special Projects	2931-00	1,498	-	2,309	2,500	1,500
Grant #2006-CK-WX-0186	2935-00	-	41,890	28,135	47,020	47,020
Grant #2006-CK-WX-0136	2935-01	-	13,964	16,522	54,654	54,654
Police Donations	7550-00	-	-	50	2,500	2,500
<b>Total Expenditures</b>		<b>4,264,968</b>	<b>4,794,651</b>	<b>5,443,191</b>	<b>6,251,162</b>	<b>6,216,698</b>
Capital Outlay	2951-00	191,969	157,316	742,861	49,947	65,238
Capital Outlay - Lease Purchase	2952-00	146,711	101,110	156,737	-	-
<b>Total Capital Outlay</b>		<b>338,680</b>	<b>258,426</b>	<b>899,598</b>	<b>49,947</b>	<b>65,238</b>
Interest Expense	1905-00	2,080	8,445	10,546	6,599	6,599
Payment on Debt	8500-00	16,717	74,090	117,253	119,505	119,505
<b>Total Debt Service</b>		<b>18,797</b>	<b>82,535</b>	<b>127,799</b>	<b>126,104</b>	<b>126,104</b>
<b>Total - Police Department</b>		<b>4,622,445</b>	<b>5,135,612</b>	<b>6,470,588</b>	<b>6,427,213</b>	<b>6,408,040</b>

## DEPARTMENT: PUBLIC WORKS

### Location and Hours of Operations:

400 Celtic Drive

Work hours: 6:00 a.m. to 3:30 p.m.

### Mission/Programs/Services:

To identify and satisfy customers' needs through service that goes beyond expectation.

Administration - interact with and provide information for other City departments and the general public, maintain records relevant to public works services, as well as administer policies and procedures within the dept.

Streets - construct, improve and maintain the City's streets, bridges, shoulders, and rights-of-ways to allow safe public travel.

Drainage - construct, improve and maintain drainage infrastructures to insure proper flow of storm waters.

Mechanic Shop - maintain and repair all City vehicles and equipment.

Cemeteries - opening and closing of graves and assist customers in location and purchase of lots.

Vector - control of insects that pass disease to human, (rats and mosquitoes). Disposal of large dead animals.

Transportation - install and maintain all City signs and pavement markings. To maintain and repair all traffic signals.

Special Events - assist with City sanctioned events such as Trail of Tears, Gold Wings, Street Festival, etc.

### FY-2008 Highlights and Accomplishments:

Major improvements were made at the following locations throughout the City:

Mill Road - widening

Slaughter/Eastview Intersection

Numerous signal & camera installations

Assisted in Wall Triana paving project

Preparation work for sidewalks on Mill Road

Greenway trails from Brownsferry to Mill Road

Turn lane onto Celtic Drive from Madison Boulevard

Implementation of Vehicle Tracking System

Brownsferry shoulder re-hab

Turn lane onto Plaza from Hughes Road

### FY-09 Goals and Objectives:

Continue support for Capital Improvement Projects

### Major Budgetary Issues and Operational Trends:

Continue providing quality and professional service to the rapidly growing population of the City with budgetary constraints, rising costs of equipment, lack of space and employees. To stay on top of current safety issues.

## PUBLIC WORKS DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	1,829,019	1,931,627	2,249,099	2,519,093	2,437,534
Operations	774,662	1,022,281	1,253,687	1,145,307	1,173,086
Capital	10,677,094	143,973	473,853	3,615	17,615
<b>TOTAL</b>	<b>13,280,775</b>	<b>3,097,881</b>	<b>3,976,639</b>	<b>3,668,015</b>	<b>3,628,235</b>
<b>PERSONNEL:</b>					
Full time	51.00	58.00	58.00	58.00	58.00
Part time	0.00	0.00	0.00	0.00	0.00

### PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
<b>Output/Workload</b>					
Vehicles/Equipment serviced	1,786	2,446	1,617	1,700	1,700
Trailers of Trash picked up	1,594	2,322	1,662	1,800	1,800
Drainage service request	147	158	160	-	-
Drainage service request completed	88	132	140	-	-
Road service request	43	55	75	-	-
Road service request completed	180	204	230	-	-
Traffic signs fabricated, repaired or replaced	1,034	1,182	1,292	1,500	1,500
Traffic signals serviced weekly	25	28	32	38	38
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$ 344.96	\$ 77.33	\$ 97.23	\$ 85.70	\$ 84.77
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					

**PUBLIC WORKS DEPARTMENT - 030**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	1,472,353	1,540,342	1,759,531	1,960,248	1,944,248
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	106,714	154,850	214,516	166,700	166,700
Payroll Taxes	1304-00	114,110	124,705	142,906	162,712	161,488
Sub Contract Work	1930-00	35,765	62,117	46,105	33,220	49,220
Advertising and Publishing	2011-00	386	1,676	1,168	1,064	1,064
Printing	2021-00	238	49	47	200	429
Telephone	2121-00	13,682	14,549	13,261	17,500	17,500
Utilities	2131-00	16,383	15,170	18,905	17,600	20,100
Miscellaneous	2170-00	1,163	1,003	1,654	1,300	1,300
Vector Control	2175-00	711	2,117	13,717	22,000	22,000
Janitorial	2201-00	7,176	5,887	6,245	8,400	8,400
Sanitation	2202-00	343,704	340,682	518,792	385,911	385,911
Repairs - City Buildings	2211-00	2,941	2,871	8,515	6,035	6,035
Maintenance Contract	2214-00	-	-	1,500	-	-
Repairs	2215-00	-	-	35	600	600
Grounds Maintenance	2216-00	6,775	3,661	5,036	5,200	5,200
Rental Contracts	2314-00	15,068	14,263	12,992	13,550	13,550
Supplies - Office	2401-00	2,365	2,475	5,827	4,515	4,515
Office Furniture	2402-00	-	160	180	-	-
Small Equipment	2403-00	633	346	26,778	3,500	3,500
Small Tools	2404-00	6,951	7,116	5,891	7,500	7,500
Specialty Supplies - Chemical	2405-02	5,209	5,019	5,271	6,500	6,500
Specialty Supplies - Drainage	2405.03	55,791	42,277	52,839	66,000	66,000
Office Equipment	2406-00	-	-	383	-	-
Uniforms	2436-00	23,123	8,611	21,829	30,827	25,051
Uniforms - Protective Equipment	2436-03	1,724	3,719	1,673	3,500	5,276
Vehicle Maintenance	2601-00	29,285	43,833	42,076	40,110	40,110
Vehicle Maintenance - Police	2601-02	24,592	37,112	41,751	42,000	42,000
Vehicle Maintenance - Public Works	2601-03	8,797	10,931	26,047	18,900	18,900
Vehicle Maintenance - City Clerk	2601-04	220	-	-	500	500
Vehicle Maintenance - Recreation	2601-05	6,081	4,984	2,694	5,000	4,000
Vehicle Maintenance - Fire	2601-06	2,305	6,545	4,942	7,500	5,500
Vehicle Maintenance - Planning and Building	2601-07	3,590	3,330	2,986	4,500	2,500
Vehicle Maintenance - Finance	2601-10	117	-	-	1,000	500
Vehicle Maintenance - HR	2601-12	107	-	-	-	-
Vehicle Maintenance - Mayor	2601-13	-	-	-	-	-

**PUBLIC WORKS DEPARTMENT - 030**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Vehicle Maintenance - Engineering	2601-15	-	235	112	1,500	5,500
Vehicle Maintenance - Senior Center	2601-16	1,012	1,890	5,033	6,000	3,000
Vehicle Body Repair	2604-00	-	-	-	-	-
Vehicle Body Repair - Senior Center	2604-16	-	-	-	-	1,000
Heavy Equipment Repairs	2608-00	8,604	6,750	4,198	9,500	4,500
Heavy Equipment Repair - Public Works	2608-03	52,103	142,564	86,032	59,535	64,535
Heavy Equipment Repair - Recreation	2608-05	7,339	6,335	6,086	7,500	7,500
Heavy Equipment Repair - Fire	2608-06	31,716	26,449	48,583	31,500	31,500
Heavy Equipment Repair - Finance	2608-10	60	-	-	-	-
Heavy Equipment Repair - Senior Center	2608-16	438	-	396	2,163	2,163
Small Equipment Repair	2609-00	30	-	-	-	-
Small Equipment Repair - Finance	2609-10	-	-	-	-	500
Wrecker	2610-00	375	595	1,075	1,000	1,250
Training	2701-00	8,086	7,258	20,327	15,090	19,090
Auto Mileage	2703-00	3,458	4,086	6,769	5,000	5,000
Seminars	2704-00	2,033	840	2,328	2,000	2,000
Publications	2711-00	669	441	537	700	700
Association Dues	2712-00	656	724	426	500	800
Workmen Compensation	2801-00	101,606	89,907	84,973	177,435	113,100
Job Health	2807-00	1,303	1,395	1,016	581	581
Special Projects	2931-00	-	-	-	-	11,500
<b>Total Expenditures</b>		<b>2,527,547</b>	<b>2,749,869</b>	<b>3,273,983</b>	<b>3,364,096</b>	<b>3,310,316</b>
Capital Outlay	2951-00	10,046,844	59,778	27,923	3,615	17,615
Capital Outlay - Lease/Purchase	2952-00	630,250	84,195	445,930	-	-
<b>Total Capital Outlay</b>		<b>10,677,094</b>	<b>143,973</b>	<b>473,853</b>	<b>3,615</b>	<b>17,615</b>
Interest	1905-00	8,063	29,328	24,141	29,843	29,843
Payment on Debt	8500-00	68,071	174,711	204,662	270,461	270,461
<b>Total Debt Service</b>		<b>76,134</b>	<b>204,039</b>	<b>228,803</b>	<b>300,304</b>	<b>300,304</b>
<b>Total - Public Works Department</b>		<b>13,280,775</b>	<b>3,097,881</b>	<b>3,976,639</b>	<b>3,668,015</b>	<b>3,628,235</b>

**DEPARTMENT: CITY CLERK**

**Location and Hours of Operations:**

**Main Floor - Madison Municipal Complex**  
**100 Hughes Road**  
**Monday – Friday**  
**8:00 a.m. – 5:00 p.m.**

**Mission / Programs / Services:**

The mission of the City Clerk-Treasurer Department is to provide support to all city residents, employees and elected officials. This department manages the daily deposits and record keeping for all funds received by the City and ensures the proper deposit of those funds. In addition, the City Clerk department is the liaison for all matters relating to banking issues. This department orders and activates all purchasing cards for city employees and handles all credit card disputes. This department also coordinates insurance coverage including the processing of all claims filed with the city. It is the responsibility of this department to maintain all permanent records of the city. The sale of all surplus fixed assets handled through this department. All municipal elections are the responsibility of the City Clerk-Treasurer Department. All requests for information received from the public processed through this department. Finally, this department oversees the sale of cemetery lots and the processing of opening and closing of graves in the municipal cemeteries.

**FY 2007-2008 Highlights and Accomplishments:**

During the past year, the department has continued to provide quality service with no additional staff. The process of scanning permanent records has continued. Successfully implemented paperless agenda packets for Council and made agenda packets available to the public through the City website. Continued to ensure that the open meeting act is followed. Supported Council during the School Board interview process. Responsible for ordering and activating all municipal purchasing cards and the handling all disputes.

**FY 2008-2009 Goals and Objectives:**

To successfully conduct general municipal elections; to continue providing the service needed from this department in an efficient, professional and ethical manner. To update the Municipal Code and liquidate fixed assets as needed. Continue to research software programs for production of minutes to reduce turnaround time, software for departmental cemetery records and research software to make preparation of paperless agenda packet easier. Create a scanned backup of permanent records to be kept off site in case of disaster where the original paper documents are destroyed. Training opportunities for staff to achieve certification in various areas related to their position.

**Major Budgetary Issues and Operational Trends:**

This department has continued to provide all necessary services including additional duties without an increase in personnel in over 10 years.

## CITY CLERK DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	205,262	211,312	233,116	250,214	244,505
Operations	384,000	385,585	478,730	505,619	499,719
Capital	3,135	17,274	-	-	-
<b>TOTAL</b>	<b>592,397</b>	<b>614,171</b>	<b>711,846</b>	<b>755,833</b>	<b>744,224</b>
<b>PERSONNEL:</b>					
Full time	4.00	4.00	4.00	4.00	4.00
Part time	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
<b>Output/Workload</b>					
Council Meetings-Regular	24	14 (to date)	26	24	24
Council Meetings-Special	1	5 (to date)	6	5	5
Council Meetings-Organization	1	0	0	0	0
Cash Receipts	\$ 28,120,765 10,896	\$ 38,426,781 14,497	\$ 38,426,781 14,497	\$ 33,797,512 10,164	\$ 33,797,512 10,164
Work sessions	10	2 (to date)	2 (to date)	10	10
Committee meetings	3	7 (to date)	7 (to date)	3	3
Miscellaneous meetings	6	2 (to date)	2 (to date)	1	1
Resolutions/Ordinances	361	183 (to date)	288	230	230
Cemetery spaces sold	68	56 (to date)	56 (to date)	107	107
Notary Services provided	402	360 (to date)	360 (to date)	661	661
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$15.39	\$15.33	\$17.40	\$17.66	\$17.39
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					

**CITY CLERK DEPARTMENT - 040**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	182,141	188,202	205,942	214,495	214,495
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	3,054	4,720	4,489	9,000	9,000
Payroll Taxes	1304-00	13,738	14,143	15,617	17,097	17,097
Election	1914-00	16,734	-	28,541	-	-
Sub Contract Work	1930-00	1,694	1,141	-	-	-
Advertising & Publishing	2011-00	26,300	30,692	35,861	35,000	35,000
Advertising-rezoning	2011-10	1,934	-	14,642	10,000	10,000
Printing	2021-00	1,530	1,598	323	5,000	5,000
Postage	2025-00	30,721	24,774	32,667	40,000	40,000
Telephone	2121-00	34	39	61	125	125
Miscellaneous	2170-00	1,614	315	706	2,600	2,600
Maintenance Contract	2214-00	-	72	1,695	2,500	2,500
Repairs Expense	2215-00	-	202	-	250	250
Rental Contracts	2314-00	7,000	7,577	5,542	7,800	7,800
Supplies - Office	2401-00	6,229	4,848	5,676	6,000	5,500
Office Furniture	2402-00	-	-	264	300	-
Office Equipment	2406-00	191	-	350	500	500
Training	2701-00	5,273	3,893	6,141	8,000	2,500
Auto Mileage	2703-00	159	5	25	200	100
Publications	2711-00	626	356	4,282	4,900	4,900
Association Dues	2712-00	565	288	746	750	750
Credit Card Bank Fees	2714-00	-	5,447	8,957	12,000	7,000
Workmen Compensation	2801-00	729	726	644	1,307	1,098
Bonds and Insurance	2803-00	2,050	2,234	1,049	3,200	3,200
Insurance Deductible	2804-00	30,961	2,721	13,329	21,000	21,000
Multi-Peril Policy Buildings	2805-00	118,653	132,882	140,269	159,132	158,832
Employee Honesty Bond	2806-00	250	250	250	315	315
Job Health	2807-00	77	104	33	-	-
Automobile Insurance	2810-00	119,683	129,852	136,849	143,691	143,691
Equipment Insurance	2811-00	17,322	39,816	46,896	50,671	50,971
<b>Total Expenditures</b>		<b>589,262</b>	<b>596,897</b>	<b>711,846</b>	<b>755,833</b>	<b>744,224</b>

**CITY CLERK DEPARTMENT - 040**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	3,135	17,274	-	-	-
<b>Total Capital Outlay</b>		<b>3,135</b>	<b>17,274</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - City Clerk Department</b>		<b>592,397</b>	<b>614,171</b>	<b>711,846</b>	<b>755,833</b>	<b>744,224</b>

## DEPARTMENT: RECREATION

### Location and Hours of Operations:

Dublin Memorial Park - 8324 Old Madison Pike - Madison, Alabama 35758  
Dublin Park - Monday - Friday 6 am - 9 pm; Saturday 8 am - 8 pm ; Sunday 10 am - 6 pm  
Dublin Indoor Pool - Monday - Friday 6 am - 8 pm; Saturday 8 am - 7:30 pm; Sunday 12 noon - 5:30 pm  
Kids Kingdom/Neighborhood Parks - Open everyday 6 am till Dark or 8:30 pm  
Dublin Outdoor Pool - Memorial Day thru Labor Day (Dates and times vary)  
Palmer Park - 574 Palmer Road - Madison, Alabama 35758 Hours vary due to different Sporting Events

### Mission/Programs/Services:

The mission of the Department is to provide opportunities for recreation, in a positive and safe environment, to all citizens of Madison regardless of family structure, income, gender, age or ethnic origin. The department offers a full service facility equipped to provide youth and adult leagues, special programs, special events, meeting areas, year round swimming and any indoor recreational activity and/or program suitable for the facility. Various Parks equipped with playing fields, playgrounds, ponds, pavilions and walking trails for all ages and groups are located throughout the city. Programs such as Belly Dancing, Swim Lessons, Tennis Lessons, Kidz Art Classes and Baton Lessons are offered by the Department as well as various camps such as Kidz Kamp, Basketball, Soccer, Tennis, Golf and Volleyball. Youth Sports programs such as basketball, football, softball, soccer, swimming, baseball and cheerleading/dance are offered in association with independent parent based organizations. Services such as a dual gymnasium equipped for open play basketball and volleyball, indoor heated pool for year round swimming, lighted tennis courts, Kids Kingdom playground, Special Events for the Holiday Seasons, meeting rooms, areas for birthday parties, private pool parties, family reunions and events of special interest is offered at Dublin Park.

### FY-2008 Highlights and Accomplishments:

**Administrative**-Processed additional memberships, reorganized work schedules to better assist public, planned, organized and implemented all special events, assisted with State Swim Meet.  
**Aquatics**-Hosted the Alabama Recreation & Parks Assoc. State Swim Meet, with 1013 registered participants. Hosted the Madison Dolphins Medal Meet; Thanksgiving Invitational for the Madison Swim Association and a Swim-a-Thon to raise funding for the Madison YMCA Craig & Steven Hogan Family facility. Taught swim lessons for 730 children ages 6 months to 12 years old.  
**Maintenance**-Receipt of 2006 Plant-A-Tree in Alabama Grant in the amount of \$500.00. Completion of brick entrance at Palmer Park complete with address blocks and lighting. Installation of playground equipment at Palmer Park for ages 2-5; equipment, benches and trash receptacles in several Neighborhood Park  
**Programs**-Host site for Local and Regional NFL Punt, Pass & Kick; Pepsi Pitch, Hit & Run and Kellogg's Jr. Olympics Competitions. Provided field use for over 400 softball; 900 baseball; 400 football & 1500 soccer players and gym use for over 900 basketball players. Host site for 2 district baseball tournaments; 6 soccer camps; approx. 12 youth softball tournaments; Liberty School softball tournament., portion of the Madison County softball tourney; southeast largest high school softball tournament; 4 Alabama A&M Tennis Matches; usage by area school tennis and soccer teams. Held 2 basketball clinics and 4 golf clinics.  
**Transportation**-Division in the works to provide transportation services to residents of Madison.

### FY-09 Goals and Objectives:

**Administrative**-Adequately serve and administer to the community by attending training classes, maintain records relevant to the department as well as administer policies and procedures within the department.  
**Aquatics**-Offer more Infant and Pre-school swim lessons; adult swim lessons; teach more Learn-To-Swim programs to the elementary schools. Ensure safety of patrons and staff; offer more in-service training for all lifeguards; replace matting to insure safety of locker room floors.  
**Maintenance**-Completion of 4 additional soccer fields at Dublin Park; inspect neighborhood parks for safety; purchase and install playground equipment, benches, tables and trash receptacles in neighborhood parks.  
**Programs**-Install safety netting or cover spectator seating at Palmer Baseball & Softball Complexes; host State baseball tournament; upgrade lighting system @ Palmer Upper Quad fields and continue above goals.  
**Transportation**-Provide transportation services to Madison elderly and disabled residents for doctor appointments and other transportation as needed, with assistance of DOT in the City of Huntsville.

### Major Budgetary Issues and Operational Trends:

The department will continue to work with city leaders to help meet the demands of the community, continue to provide quality and professional service to the rapidly growing population of the City with budget constraints, cost of equipment, lack of space and employees.

## RECREATION DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	1,117,753	1,221,647	1,320,953	1,570,917	1,533,173
Operations	468,396	706,882	866,076	1,012,783	1,001,283
Capital	74,148	190,899	400,407	45,000	45,000
<b>TOTAL</b>	<b>1,660,297</b>	<b>2,119,428</b>	<b>2,587,436</b>	<b>2,628,700</b>	<b>2,579,456</b>
<b>PERSONNEL:</b>					
Full time	25.00	24.00	25.00	25.00	25.00
Part time	15.00	19.00	16.00	16.00	16.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060.00	40,900	42,800	42,800
Memberships Sold		350.00	514	600	600
Meeting Room Rentals		218.00	250	300	300
Party Packages		225.00	250	300	300
Family Reunions		10.00	10	20	20
Special Events/Programs/Kidz Kamp		15.00	26	30	30
<b>Output/Workload (Hours)</b>					
Processing Memberships		250.00	342	400	400
Special Events/Programs/Kidz Kamp		1,700.00	2,938	3,500	3,500
Purchasing		1,875.00	3,120	3,700	3,700
Assisting Public		3,416.00	4,940	5,040	5,040
Staff/Dept. Head/City Council Meetings		175.00	235	308	308
Safety Meetings/Training		100.00	250	300	300
Miscellaneous Errands		60.00	150	200	200
Maintaining Facility Usage Records		110.00	156	260	260
Payroll Support		165.00	208	230	230
Account Processing		1,300.00	1,750	2,000	2,000
Daily Cash Reconciliation/Reports		887.00	925	1,000	1,000
Administrative Support		780.00	825	950	950
Facility Scheduling		260.00	390	500	500
Office Administration		720.00	1,040	2,080	2,080
Park Board Meetings		18.00	24	24	24
Budget Accounting Processing			3,120	3,300	3,300
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$ 43.12	\$ 52.91	\$ 63.26	\$ 61.42	\$ 60.27
<b>Effectiveness Measures/Outcomes</b>					
Parks Acres per 1000 Citizens					

**PARKS AND RECREATION DEPARTMENT - 050**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	856,266	892,260	973,620	1,173,002	1,173,002
Promotions	1104-00	-	-	-	-	-
Seasonal Employees	1105-00	132,382	174,794	164,369	151,014	151,014
Overtime	1201-00	4,946	10,420	15,804	11,000	11,000
Payroll Taxes	1304-00	72,278	78,127	83,788	102,129	102,129
Consultant Fees	1917-00	-	3,520	-	-	-
Sub Contract Work	1930-00	51,697	154,039	167,786	174,660	174,660
Transportation Services	1931-00	-	-	19,583	50,000	50,000
Tree Removal	1940-00	6,097	5,000	5,358	10,500	5,500
Advertising and Publishing	2011-00	2,048	446	4,256	2,500	2,500
Printing	2021-00	266	-	-	500	500
Postage	2025-00	16	12	12	150	150
Telephone	2121-00	10,017	10,001	12,137	13,250	13,250
Utilities	2131-00	173,603	171,977	182,634	198,925	198,925
Miscellaneous	2170-00	417	679	1,017	600	600
Janitorial	2201-00	19,253	18,419	25,155	26,250	24,250
Repairs - City Buildings	2211-00	18,559	55,862	54,484	20,500	35,500
Repairs - Pool	2212-00	3,426	7,135	6,490	7,000	7,000
Maintenance Contract	2214-00	5,768	6,357	6,038	10,215	10,215
Repairs	2215-00	30,079	29,879	29,384	33,000	18,000
Grounds Maintenance	2216-00	1,286	560	-	3,500	3,500
Rental Contracts	2314-00	23,721	27,297	35,951	33,860	33,860
Supplies - Office	2401-00	7,089	6,353	7,899	13,575	11,575
Office Furniture	2402-00	4,316	955	2,261	1,500	1,500
Small Equipment	2403-00	988	-	2,438	2,625	2,625
Small Tools	2404-00	2,691	3,263	4,452	3,000	3,000
Specialty Supplies	2405-00	34,325	53,267	59,541	73,500	73,500
Office Equipment	2406-00	464	-	345	-	-
Uniforms	2436-00	9,469	11,528	12,572	16,910	16,910
Uniforms - Protective Equipment	2436-05	2,843	1,820	3,236	3,600	3,600
Vehicle Maintenance	2601-00	22	2,302	53	100	100
Heavy Equipment Repairs	2608-00	5,125	180	-	-	-
Small Equipment Repairs	2609-00	1,674	3,126	4,973	5,000	5,000
Training	2701-00	8,904	5,668	14,260	20,790	20,790
Auto Mileage	2703-00	328	76	63	250	250

**PARKS AND RECREATION DEPARTMENT - 050**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Publications	2711-00	53	89	-	300	300
Association Fees	2712-00	1,725	830	1,525	1,985	1,985
Workmen's Compensation	2801-00	36,102	43,599	48,921	89,336	51,592
Job Health	2807-00	3,467	3,431	4,383	3,136	3,136
Special Projects	2931-00	-	-	3,832	-	10,000
Grant Disbursements	2935-00	-	497	960	-	-
Swim Pool Operations	3500-00	18,987	26,728	26,574	30,100	30,100
Game Officials - Basketball	3600-11	(1)	-	-	-	-
Sport Program Equipment	3700-00	921	586	2,508	1,500	1,500
Sport Program Equipment-Soccer	3700-06	7,141	4,496	8,119	8,040	6,040
Sport Program Equipment-Baseball	3700-08	2,112	5,072	4,675	5,735	5,735
Sport Program Equip.-Girls Softball	3700-10	1,755	1,780	910	1,800	1,800
Sport Program Equip. - Basketball	3700-11	1,098	1,583	1,459	1,432	1,432
Sport Program Swim Team	3700-12	-	7,426	443	500	500
Sport Program Equip. - Special Events	3700-15	1,518	8,410	1,766	4,500	3,000
Sport Program Equip. - Adult BB	3700-16	516	-	17	-	-
Sport Program Youth Volleyball	3700-20	-	-	404	200	200
Sport Program Adult Volleyball	3700-21	-	-	-	-	-
Sport Program Dublin-Dublin Operation	3700-23	1,975	2,174	2,462	3,000	3,000
Sport Program Preschool-Preschool	3700-31	2,257	1,791	3,662	3,500	3,500
Sport Program Equipment-Football	3700-40	2,131	4,566	3,943	4,100	100
Sport Program Equipment-Tennis	3700-50	1,029	2,175	921	1,840	1,840
Seasonal Programs	3800-00	11,903	17,811	25,506	32,500	27,500
Recreation Donation Account	7550-00	(1,379)	-	(2,720)	-	-
Neighborhood Park Account	7560-00	2,476	60,163	137,365	200,000	200,000
<b>Total Expenditures</b>		<b>1,586,149</b>	<b>1,928,529</b>	<b>2,177,594</b>	<b>2,556,909</b>	<b>2,507,665</b>

## PARKS AND RECREATION DEPARTMENT - 050

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	74,148	190,899	327,645	45,000	45,000
Capital Outlay - Lease Purchases	2952-00	-	-	72,762	-	-
<b>Total Capital Outlay</b>		<b>74,148</b>	<b>190,899</b>	<b>400,407</b>	<b>45,000</b>	<b>45,000</b>
Interest	1905-00	-	-	1,610	3,577	3,577
Payment on Debt	8500-00	-	-	7,825	23,214	23,214
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>9,435</b>	<b>26,791</b>	<b>26,791</b>
<b>Total - Recreation Department</b>		<b>1,660,297</b>	<b>2,119,428</b>	<b>2,587,436</b>	<b>2,628,700</b>	<b>2,579,456</b>

## DEPARTMENT: FIRE

### Location and Hours of Operations:

Serving the Public 24 hours a day, seven days a week from three locations; 101 Mill Rd, 12266 County Line Road, and 1227 Hughes Road

### Mission/Programs/Services:

We provide dynamic, diverse and relevant life safety services to our customers, including fire suppression, fire prevention, advanced life support medical first response, life safety education, and hazardous situation mitigation.

### FY-2008 Highlights and Accomplishments:

- Complete Compressed Air Foam implementation with arrival of new Quint
- Decreased leave and overtime liability through addition of personnel
- Began transition to "Quint" concept of operation through arrival of 1st Quint Apparatus
- Achieve inexpensive capability to combat urban interface fires
- Secured SAFER grant funding to add six personnel (\$632,550)
- Secured DHS funding for heavy rescue (25,200)
- Secured Fire Prevention and Safety Grant funding, life safety education trailer (\$81,495)
- Improved patient care with equipment for direct visualization endotracheal intubation
- Continued work on department training tower
- All agreements in place for completion of traffic preemption system
- Successfully secured Alabama Fluid and Drug license
- Posted net gain of 7 paramedics at firefighter level

### FY-09 Goals and Objectives:

- Determine and implement Course of Action regarding replacement of Station 2
- Design and implement a continuing education program for fire officers
- Overcome deficits in training and EMS management by addition of staff officer
- Overcome deficits in fire prevention by addition of staff member in the office of the fire marshal
- Participate in IAFC/IAFF labor management initiative
- Begin the accreditation process through the Center for Public Safety Excellence
- Continue progress toward completion on department training tower

### Major Budgetary Issues and Operational Trends:

- Building up administrative to staff for more efficient operations
- Planning future fire stations and manpower to sustain ISO Class 3 rating

## FIRE DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	3,377,355	3,788,466	4,186,461	4,620,870	4,445,211
Operations	311,587	449,848	404,748	660,456	793,004
Capital	59,093	197,469	839,759	10,000	15,000
<b>TOTAL</b>	<b>3,748,035</b>	<b>4,435,783</b>	<b>5,430,968</b>	<b>5,291,326</b>	<b>5,253,215</b>
<b>PERSONNEL:</b>					
Full time	52.00	64.00	70.00	70.00	70.00
Part time	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
Output/Workload					
Call Answered	3,600	5,800	4,325	3,012	3,012
Efficiency Measures/Impact					
M & O Budget per Capita	\$97.35	\$110.73	\$132.79	\$123.63	\$122.74
M & O Budget % of City Budget					
Effectiveness Measures/Outcomes					

## FIRE DEPARTMENT - 060

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	2,650,900	3,075,595	3,388,771	3,758,306	3,658,306
Merit Increases	1102-00	-	-	-	-	-
Paramedic Incentive Expense	1103-06	46,850	68,788	89,062	111,750	109,000
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	103,378	121,974	108,646	100,000	95,000
Payroll Taxes	1304-00	204,715	235,865	260,077	290,636	295,466
Consultant Fee	1917-00	-	-	-	-	-
Sub Contract Work	1930-00	4,833	4,510	7,440	21,000	16,000
Deployment Expense	1940-00	5,881	-	-	85,000	85,000
Advertising and Publishing	2011-00	801	1,396	339	1,200	1,200
Printing	2021-00	-	524	42	700	700
Telephone	2121-00	10,961	15,252	18,735	20,700	20,700
Utilities	2131-00	49,681	46,283	47,351	50,000	58,000
Miscellaneous	2170-00	692	569	483	900	900
Janitorial	2201-00	3,982	3,831	4,674	4,500	4,500
Repairs - City Buildings	2211-00	10,539	11,752	13,752	27,000	35,000
Maintenance Contract	2214-00	12,440	20,796	14,049	24,735	24,735
Repairs	2215-00	1,564	4,892	4,408	5,500	5,500
Grounds Maintenance	2216-00	65	3,024	392	1,000	1,000
Rental Contracts	2314-00	9,170	8,562	9,910	10,400	6,250
Supplies - Office	2401-00	3,807	4,916	5,298	5,500	5,500
Office Furniture	2402-00	7,544	6,193	1,290	2,000	1,000
Small Equipment (not office)	2403-00	-	-	350	-	30
Small Tool	2404-00	2,603	2,208	1,670	1,500	1,470
Small Tools - Suppression	2404-10	28,637	8,407	28,205	14,400	14,400
Small Tools - EMS	2404-20	7,317	1,916	4,124	6,500	6,500
Supplies - Industrial	2405-00	4,754	4,544	5,450	5,000	5,000
Supplies - Industrial - Suppression	2405-10	3,642	6,697	11,025	8,500	8,500
Supplies - Industrial - EMS	2405-20	3,996	4,656	10,579	8,000	8,000
Firemen	2412-00	762	840	466	1,070	1,070
Supplies - Public Education Materials	2413-00	1,603	2,621	8,999	9,000	9,000
Supplies - Investigation Materials	2414-00	502	706	619	1,000	1,000
Uniforms	2436-00	24,027	36,510	40,427	35,900	35,900
Uniforms - Protective Equipment	2436-06	114,050	22,209	33,308	34,500	34,500
Vehicle Maintenance	2601-00	6,763	9,117	11,825	14,000	14,000

## FIRE DEPARTMENT - 060

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Vehicle Mechanical Repair	2602-00	5,085	11,184	3,297	500	500
Vehicle Body Repair	2604-00	-	-	-	-	-
Small Equipment Repair	2609-00	2,890	4,645	2,363	3,500	3,500
Training	2701-00	117,538	76,137	114,401	85,000	75,000
Auto Mileage	2703-00	539	821	1,171	1,000	1,000
Seminars	2704-00	457	250	260	450	450
Publications	2711-00	10	904	39	1,000	1,000
Associations Dues	2712-00	2,403	2,420	2,642	3,300	3,300
Workmen's Compensation	2801-00	105,013	131,360	131,273	202,828	139,089
Job Health	2807-00	10,427	19,778	20,236	1,500	2,500
Special Account	2930-00	2,000	2,000	2,000	2,000	2,000
Special Projects	2931-00	4,208	19,865	30,001	-	-
Grant Exp-EMA #06-342-R	2935-00	-	75,463	-	-	-
Grant Exp-EMA #06-353-R	2935-01	-	5,848	17,752	-	-
Grant Exp-EMA #05-219-R	2935-02	-	-	270	-	-
Grant Exp-EMA #07-171-R	2935-03	-	34,978	573	-	-
Grant Exp-2007-FP-787	2935-04	-	-	-	79,919	79,919
AMAS Sustainment Grant	2935-05	-	-	-	25,200	25,200
Grant	2935-06	-	-	-	-	38,250
Grant	2935-07	-	-	-	-	70,522
Grant	2935-08	-	-	-	-	17,926
Fire Department Donations	7550-00	-	5,596	898	10,000	10,000
<b>Total Expenditures</b>		<b>3,577,029</b>	<b>4,126,402</b>	<b>4,458,942</b>	<b>5,076,394</b>	<b>5,033,283</b>
Capital Outlay	2951-00	59,093	197,469	163,913	10,000	15,000
Capital Outlay - Lease Purchase	2952-00	-	-	675,846	-	-
<b>Total Capital Outlay</b>		<b>59,093</b>	<b>197,469</b>	<b>839,759</b>	<b>10,000</b>	<b>15,000</b>
Interest	1905-00	34,353	30,715	33,317	44,483	44,483
Payment on Debt	8500-00	77,560	81,197	98,950	160,449	160,449
<b>Total Debt Service</b>		<b>111,913</b>	<b>111,912</b>	<b>132,267</b>	<b>204,932</b>	<b>204,932</b>
<b>Total - Fire Department</b>		<b>3,748,035</b>	<b>4,435,783</b>	<b>5,430,968</b>	<b>5,291,326</b>	<b>5,253,215</b>

## DEPARTMENT: PLANNING AND BUILDING

### **Location and Hours of Operations:**

100 Hughes Road, Madison, Alabama

Lower Floor

Open 8:00 AM – 5:00 PM

Permit Issuance ends at 4:30 to reconcile cash receipts and back up computers.

Inspectors may work flex hours to accommodate contractors' schedules.

### **Mission / Programs / Services:**

Department is responsible for all land use planning and land use regulation citywide. Components include Comprehensive Planning, Zoning, Current Planning, Special Projects, Variances and Appeals, Permitting, Building Inspection, Sign Regulation, Home Occupation Regulation, Code Enforcement, Floodplain Administration, and staff support for the Planning Commission, Zoning Board of Adjustment, Contractors' Board of Appeals, Architectural Review Board, and Greenways Committee.

### **FY 2008 Highlights and Accomplishments:**

The department expects to permit and inspect about 400 single-family homes during the 2008 FY, a decrease of about 10%. This is a nationwide trend and is due to tightening of credit standards and disruptions in the mortgage market. Several major commercial projects completed, such as Furniture Row and the County Line Road Publix Center. A number of other large commercial projects are in the planning stages and we are consulting with developers concerning these. The department also put significant staff time in working with developers on the Wann Springs project. The department hired a new Chief Building Official, and he is performing admirably. Finally, three departmental employees elected to statewide and national positions in their professional organizations

### **FY 2009**

#### **Goals and Objectives:**

Our emphasis in FY 2008 will be on development of a new Comprehensive Plan to develop land use, transportation, environmental, and recreational strategies for the newly annexed areas in Limestone County, as well as updating the plan with respect to development and redevelopment in Madison County. At the same time, this plan will need implementation as the Limestone areas are developed, which is already beginning to occur. We expect to see rezoning, site plan, and permit applications for at least one-half million square ft. of nonresidential space next year, much of it related to Wann Springs.

#### **Major Budgetary Issues and Operational Trends:**

Due to the effects of BRAC, as well as annexation activity, we expect a significant increase in building next year and through CY2012. Depending on annexation decisions, this growth could continue indefinitely, driven by the continuing expansion of Redstone Arsenal, MSFC, and Madison's excellent schools. Land prices and availability and interest rates are expected to continue to dampen housing demand until BRAC move-ins arrive in larger numbers in mid-2009. Additionally, with the population exceeding 40,000, it would be beneficial to set up a Code Enforcement Division with its own division chief, so we are requesting this position in the 2009 FY budget.

## PLANNING AND BUILDING DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	995,454	886,566	942,546	1,029,609	898,823
Operations	72,667	48,719	72,827	102,200	106,072
Capital	19,292	62,221	34,420	-	-
<b>TOTAL</b>	<b>1,087,413</b>	<b>997,506</b>	<b>1,049,793</b>	<b>1,131,809</b>	<b>1,004,895</b>
<b>PERSONNEL:</b>					
Full time	22.00	19.00	19.00	19.00	18.00
Part time	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,600	40,900	42,800	42,800
<b>Output/Workload</b>					
Single Family Permits	582	550	550	400	400
All Other Building Permits	336	325	520	350	350
Trade, Zoning and Misc. Permits	4,775	3,000	4,400	3,578	3,578
Residential Certificates of Occupancy	584	550	600	425	425
Commercial Certificates of Occupancy	61	60	65	80	80
Board of Adjustments Cases	12	30	30	29	29
Code Enforcement Cases	1,200	750	825	975	975
# of Residential Lots Appr.	810	551	600	250	250
# of Site Plans Appr.	38	25	25	30	30
# of Rezoning, Code Changes, etc.	18	16	16	30	30
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$28.24	\$24.57	\$25.67	\$26.44	\$23.48
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					

## PLANNING AND BUILDING DEPARTMENT - 070

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	879,655	787,582	841,105	885,329	778,194
Overtime	1201-00	4,209	3,646	8,266	12,000	12,000
Payroll Taxes	1304-00	66,369	58,558	63,042	68,646	60,450
Microfilm - Small Maps	1902-00	500	-	-	-	-
Microfilm - Large Maps	1902-10	1,000	(95)	50	1,000	1,000
Consultant Fee	1917-00	17,016	1,657	2,490	18,000	23,498
Board Services	1920-00	2,080	5,043	6,456	4,000	4,000
Sub Contract Work	1930-00	4,720	5,335	2,590	-	-
Advertising and Publishing	2011-00	3,983	214	6,990	4,000	4,000
Printing	2021-00	7,359	2,857	4,872	8,000	6,000
Telephone	2121-00	5,443	4,574	3,237	7,200	7,200
Miscellaneous	2170-00	1,854	2,120	3,974	4,000	2,000
Maintenance Contract	2214-00	1,110	-	-	-	-
Repairs-General	2215-00	34	-	172	2,000	2,000
Rental Contracts	2314-00	5,302	5,286	4,653	14,000	11,500
Supplies - Office	2401-00	9,529	10,017	17,564	18,000	15,500
Supplies - Office Furniture	2402-00	739	2,112	7,193	2,000	2,000
Small Tools	2404-00	699	1,474	2,391	3,000	3,000
Specialty Supplies	2405-00	264	550	719	1,000	1,000
Office Equipment	2406-00	875	784	1,536	3,000	1,500
Uniforms	2436-00	1,026	1,473	-	4,000	1,000
Training	2701-00	17,626	9,920	8,149	17,500	17,500
Auto Mileage	2703-00	302	411	251	1,000	1,000
Seminars	2704-00	8,945	8,588	8,242	12,000	12,000
Publications	2711-00	1,401	1,639	2,568	6,000	6,000
Associations Dues	2712-00	970	3,288	2,218	4,000	4,000
Worker's Compensation	2801-00	17,015	16,470	13,597	28,134	15,679
Job Health	2807-00	609	329	145	2,000	2,000
Progress and Development	2920-00	642	210	1,596	2,000	2,000
Special Projects	2931-00	6,845	1,243	1,307	-	8,874
<b>Total Expenditures</b>		<b>1,068,121</b>	<b>935,285</b>	<b>1,015,373</b>	<b>1,131,809</b>	<b>1,004,895</b>

**PLANNING AND BUILDING DEPARTMENT - 070**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	19,292	62,221	34,420	-	-
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>19,292</b>	<b>62,221</b>	<b>34,420</b>	-	-
Interest	1905-00	-	-	-	-	-
Payment on Debt	8500-00	-	-	-	-	-
<b>Total Debt Service</b>		-	-	-	-	-
<b>Total - Planning and Building Department</b>		<b>1,087,413</b>	<b>997,506</b>	<b>1,049,793</b>	<b>1,131,809</b>	<b>1,004,895</b>

## DEPARTMENT: COURT CLERK

### **Location and Hours of Operations:**

**Municipal Court Office (Room 110)**

**Open: 8:00 a.m. – 5:00 p.m. (Closed weekends and city approved holidays)**

### **Mission / Programs / Services:**

Department is responsible for receiving, recording and maintaining, traffic, parking and non-traffic cases; conducting a variety of hearings including probable cause hearings, initial appearance hearings and administrative hearings; setting monetary, property or recognizance bail for cases; jail management of incarcerated prisoners and release of such prisoners when appropriate; meeting with citizens making criminal complaints; issuance of warrants for police and citizen complaints when probable cause is determined; issuance of failure to appear, failure to pay, bail jumping and violation of probation warrants; maintaining all court records per Alabama State Law; daily collection and reporting of fines/costs/fees and transmittal to city clerk office; monthly reporting and disbursement of state court costs; monthly and annual reporting to state agencies and governing body; administration of defensive driving courses; issuance of a variety of legal forms and documents ; pursuing bond forfeitures; preparation of court dockets; court session administration.

### **FY 2008 Highlights and Accomplishments:**

- Court collections now exceed court expenses
- Completed record court year with an approximate 37% increase in caseload
- Transitioned to Windows allowing for more court functions to be performed electronically rather than manually
- Began second weekly docket focusing on prisoners. This allows the Friday session to move more quickly and avoids the security issue of having prisoners mixed with the general population

### **FY 2009 Goals and Objectives:**

- Electronic receipt of E-Ticket information from the Department of Public Safety reducing work duplication and manual input
- On-line payments for citizen convenience
- Public defender position to improve courtroom efficiency
- Set up computer in courtroom to take advantage of electronic research and to delete duplicate entry of data and manual completion of forms
- Amnesty program to collect unpaid fines

### **Major Budgetary Issues and Operational Trends:**

- Purchase of computer and associated setup for courtroom
- Sub-contracting public defender position
- Increased training for judges and court staff
- Purchase of computer work stations completing the transition from the pre-computer desk setups

## COURT CLERK DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	335,647	359,087	390,546	422,980	437,790
Operations	481,315	614,547	701,490	581,738	581,738
Capital	8,146	-	5,443	9,209	86,209
<b>TOTAL</b>	<b>825,108</b>	<b>973,634</b>	<b>1,097,479</b>	<b>1,013,927</b>	<b>1,105,737</b>
<b>PERSONNEL:</b>					
Full time	6.00	6.00	6.00	6.00	6.00
Part time (Judges)	2.00	2.00	2.00	2.00	2.00

### PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
<b>Output/Workload</b>					
Cases Opened	6,681	11,086	14,900	15,800	15,800
Cases Closed	6,772	11,441	14,800	15,688	15,688
Warrants Issued	837	997	1,537	1,629	1,629
Driving School Students	1,184	1,367	1,161	1,231	1,231
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$21.43	\$24.30	\$26.83	\$23.69	\$25.83
M & O Budget % of City Budget					

### Effectiveness Measures/Outcomes

**COURT CLERK DEPARTMENT - 080**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	304,262	325,936	356,427	332,788	332,788
Salaries - Judges	1101-30	-	-	-	45,457	60,834
Salaries - Bailiff	1104-00	652	1,487	825	1,717	1,717
Overtime	1201-00	-	93	-	300	800
Overtime - Bailiff	1201-08	5,567	5,650	5,659	5,373	5,373
Payroll Taxes	1304-00	21,263	21,429	23,543	29,501	30,716
Returned/Reduced Bonds	1801-00	15,486	16,442	14,914	17,237	17,237
Fair Trial Fund	1820-00	20,331	30,078	31,406	29,363	29,363
Crime Victims Compensation	1821-00	12,178	20,209	20,646	19,164	19,164
State General Fund	1822-00	103,108	155,594	93,778	112,534	-
Alabama Peace Officers	1824-00	15,029	26,060	27,233	25,402	25,402
State Drivers Fund	1828-00	38,123	59,143	36,063	43,276	-
Criminal History Processing	1829-00	14,829	15,660	7,473	8,968	-
Impaired Drivers Trust Fund	1830-00	3,365	2,302	1,140	1,368	-
DNA	1831-00	9,950	14,938	8,981	10,777	-
Alabama Chemical Testing	1832-00	3,562	2,385	1,124	1,349	-
DUI Fines - State General Fund	1833-00	6,329	4,426	2,050	2,460	-
AL Forensic Service Trust Fund	1834-00	1,400	1,762	297	356	-
Post Commission Fund	1835-00	9,233	14,637	7,721	9,265	-
Traffic Safety Trust Fund	1836-00	9,233	14,637	7,721	9,265	-
Advanced Tech & Data Fund	1837-00	14,673	22,223	13,373	16,049	-
UJS Drug Docket Fees	1842-00	863	1,027	240	288	-
AL Head Injury Foundation	1843-00	-	195	165	198	-
State Court Costs - ALL	1845-00	-	-	162,880	-	216,153
Interpreting Services	1850-00	-	-	100	400	400
Sub Contract Work	1930-00	100	4,795	21,780	22,100	22,100
Advertising and Publishing	2011-00	202	-	-	-	-
Printing	2021-00	1,217	880	199	500	500
Telephone	2121-00	574	521	696	960	960
Miscellaneous	2170-00	15	20	-	-	-
Maintenance Contract	2214-00	840	840	1,250	4,200	4,200
Rental Contracts	2314-00	1,698	1,464	1,093	1,020	1,020
Supplies - Office	2401-00	3,461	2,849	5,308	3,700	3,700
Supplies - Office Furniture	2402-00	488	955	652	500	500
Small Equipment	2403-00	-	-	-	-	-

## COURT CLERK DEPARTMENT - 080

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Specialty Supplies - DDS	2405-00	3,549	1,187	-	-	-
Office Equipment	2406-00	752	646	389	2,300	2,300
Training	2701-00	2,641	3,203	2,984	5,300	4,050
Auto Mileage	2703-00	286	43	118	150	150
Publications	2711-00	706	895	1,198	1,250	1,250
Associations Dues	2712-00	(50)	-	-	300	300
Workmen's Compensation	2801-00	1,262	1,289	1,108	2,544	1,512
Jail	2932-00	131,606	107,262	129,568	130,567	130,567
Fair Trial Fund - State	7500-00	58,179	90,472	101,934	106,472	106,472
<b>Total Expenditures</b>		<b>816,962</b>	<b>973,634</b>	<b>1,092,036</b>	<b>1,004,718</b>	<b>1,019,528</b>
Capital Outlay	2951-00	8,146	-	5,443	9,209	86,209
<b>Total Capital Outlay</b>		<b>8,146</b>	<b>-</b>	<b>5,443</b>	<b>9,209</b>	<b>86,209</b>
<b>Total - Court Department</b>		<b>825,108</b>	<b>973,634</b>	<b>1,097,479</b>	<b>1,013,927</b>	<b>1,105,737</b>

**DEPARTMENT: CITY COUNCIL**

<b>Location and Hours of Operations:</b> 100 Hughes Road
<b>Mission / Programs / Services:</b>
<b>FY 2008 Highlights and Accomplishments:</b>
<b>FY 2009 Goals and Objectives:</b>
<b>Major Budgetary Issues and Operational Trends:</b>



**CITY COUNCIL - 090**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries-Employee	1101-00	39,300	20,055	-	50,750	-
Salaries-Council	1101-20	79,396	81,702	84,756	86,642	86,642
Payroll Taxes	1304-00	9,069	7,850	6,432	10,510	6,628
Consultant Fee	1917-00	-	-	-	-	-
Sub Contract Work	1930-00	-	-	-	-	-
Advertising & Publishing	2011-00	300	672	300	700	700
Printing	2021-00	-	122	-	1,000	1,000
Telephone	2121-00	8,159	10,553	8,013	12,600	10,600
Miscellaneous	2170-00	688	320	276	1,000	1,200
Rental Contracts	2314-00	232	253	252	300	300
Supplies - Office	2401-00	1,138	3,202	429	1,000	1,000
Office Furniture	2402-00	2,146	-	-	-	-
Office Equipment	2406-00	430	-	-	-	-
Auto Mileage	2703-00	245	400	-	600	600
Seminars	2704-00	2,674	7,670	6,473	7,000	3,500
Publications	2711-00	95	134	-	200	200
Association Dues	2712-00	923	2,543	990	3,150	3,150
Expense Allowance	2750-00	9,031	7,062	8,315	7,000	5,000
Expense Allowance-Other	2750-10	807	275	35	1,400	-
Workmen's Compensation	2801-00	512	495	333	815	484
Job Health Expense	2807-00	-	-	-	-	-
Progress and Development	2920-00	-	1,051	-	1,000	1,000
Special Projects	2931-00	8,590	16,782	10,958	59,000	35,000
<b>Total Expenditures</b>		<b>163,735</b>	<b>161,141</b>	<b>127,562</b>	<b>244,667</b>	<b>157,004</b>
Capital Outlay	2951-00	-	17,126	5,291	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>17,126</b>	<b>5,291</b>	<b>-</b>	<b>-</b>
<b>Total - City Council</b>		<b>163,735</b>	<b>178,267</b>	<b>132,853</b>	<b>244,667</b>	<b>157,004</b>

## DEPARTMENT: FINANCE

### **Location and Hours of Operations:**

100 Hughes Road  
Madison, Alabama 35758  
Monday – Friday  
8:00 am – 5:00 pm

### **Mission / Programs / Services:**

It is the Mission of the Finance Department to conduct all activities within the framework of applicable legal requirements and professional standards.

The Finance Department is responsible for the administration of Financial Activities, Information Technology Activities and Building Services Activities.

Financial services comprised of accounting, budgeting, payroll, procurement and reporting. Information Technology services comprised of computer and communication. Building Services comprised of building maintenance and landscaping.

### **FY 2008 Highlights and Accomplishments:**

- Completed implementation of Governmental Accounting Standards Board (GASB) Statement No. 34 (Accounting for Infrastructure)
- Processed the proposed annual budget for adoption before October 1
- City's Single Audit completed with no violations
- Provided documents to bond rating agencies which assisted in bond rating upgrade
- Completed bid for new roof at City Hall and recommended construction with Police Department Expansion Project
- Acquired joint purchasing agreement with the City of Huntsville
- Implemented Barracuda spam filter firewall which blocked 5,000,000 spam e-mails
- Upgraded phone and voice mail systems; Upgraded software for Court Department
- Implemented video server to facilitate videos from cars to secure storage for Police Department; Implemented video server to record interviews and store securely for Police Department
- Implemented electronic fingerprinting system for Police Department

### **FY 2009 Goals and Objectives:**

- Continue to improve the Building Services Division
- Improve the Capital Improvement Program monthly reporting process
- Complete the financial report within 100 days after fiscal year end and submit the report to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting Award
- Acquire and implement new hardware and software to enhance integration between Finance and Human Resources
- Implement semi-annual program for maintenance of floors
- Implement open purchase orders process for certain vendors
- Improve the annual contracts procedures

### **Major Budgetary Issues and Operational Trends:**

Mandate to implement Governmental Accounting Standards Board (GASB) Statement No. 45 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions). Demand to improve and define the activities of the Building Services Division.

## FINANCE DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	\$ 527,903	\$ 562,649	\$ 623,453	\$ 708,458	\$ 586,745
Operations	130,132	351,835	341,456	401,970	225,475
Capital	15,225	5,366	45,216	250,000	265,284
<b>TOTAL</b>	<b>\$ 673,260</b>	<b>\$ 919,850</b>	<b>\$ 1,010,125</b>	<b>\$ 1,360,428</b>	<b>\$ 1,077,504</b>
<b>PERSONNEL:</b>					
Full Time	11.00	12.00	13.00	13.00	12.00
Part Time	0.00	0.00	0.00	0.00	0.00

### PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
Number of Funds	44	47	47	39	39
Number of Audits	1	1	1	1	1
Number of Formal Bids Prepared	35	45	60	70	70
Number of Purchase Orders Issued	4,144	4,000	4,300	4,900	4,900
\$ Amount of Purchase Orders Issued	\$ 7,468,420	\$ 8,000,000	\$ 9,000,000	\$ 9,500,000	\$ 9,500,000
Number of Employees Using Direct Deposit	195	200	220	225	225
Number of Cleared Checks	9,800	9,800	10,000	15,000	15,000
\$ Amount of Cleared Checks	\$ 27,000,000	\$ 27,000,000	\$ 27,500,000	\$ 28,000,000	\$ 28,000,000
Number of Mainframe Computers	1	1	1	1	1
Number of PC CPU's	195	205	205	205	-
Number of Printers	100	93	93	93	-
Number of Servers	13	21	21	21	-
<b>Output/Workload</b>					
Annual Financial Report	1	1	1	1	1
Annual Budget Document	2	2	2	2	2
Budget Adjustments	581	600	625	625	625
Number of Manual Accounts Payable Checks	1,608	500	3,000	3,250	3,250
Number of Journal Entries Posted	6,282	6,400	6,500	6,500	6,500
Number of Accounts Payable Checks	11,329	12,000	12,250	12,250	12,250
Number of Payroll Checks Issued	8,368	8,375	9,000	9,010	9,010
Number of PC Hardware Fixes	500	550	550	550	-
Number of PC Upgrades	75	65	65	65	-
Number of SW Installations	1,500	1,500	1,500	1,500	-
Number of SW Trouble Shoots	2,000	2,250	2,250	2,250	-
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$17.49	\$22.96	\$24.70	\$31.79	\$25.18
% of Employees Using Direct Deposit	68%	68%	73%	73%	73%
Avg. # of Business Days to Close Month End	21	21	21	21	21

#### Effectiveness Measures/Outcomes

## FINANCE DEPARTMENT - 100

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	484,437	515,885	571,358	639,657	534,171
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	-	503	767	800	800
Payroll Taxes	1304-00	36,030	38,457	42,337	48,995	40,925
Audit Fees	1910-00	26,532	43,925	48,497	50,000	50,000
Software Support Contract	1915-00	12,632	23,153	13,132	19,250	19,250
Consultant Fee	1917-00	-	120,683	110,084	135,435	-
Internet and Web Page Service	1918-00	550	11,387	12,568	12,560	-
Sub Contract Work	1930-00	-	18,132	21,395	6,536	13,536
Advertising and Publishing	2011-00	326	243	2,140	1,500	1,500
Printing	2021-00	2,229	3,551	4,275	4,500	4,500
Telephone	2121-00	1,003	1,772	1,959	1,980	1,980
Miscellaneous	2170-00	170	219	301	300	300
Janitorial Expense	2201-00	11,348	10,705	12,662	12,500	11,500
Repairs - City Buildings	2211-00	30,683	53,998	38,512	40,000	40,000
Maintenance Contract	2214-00	21,270	26,567	31,890	35,100	1,600
Repairs	2215-00	459	321	296	300	300
Grounds Maintenance	2216-00	1,691	11,401	17,272	18,450	18,450
Rental Contracts	2314-00	2,762	5,053	5,143	6,000	6,000
Supplies - Office	2401-00	10,428	9,698	8,709	8,000	8,000
Office Furniture	2402-00	1,397	1,808	478	500	-
Small Tools	2404-00	183	543	699	500	500
Specialty Supplies	2405-00	-	111	4,146	1,040	1,040
Office Equipment	2406-00	790	2,139	880	1,000	500
Uniforms	2436-00	570	870	-	1,600	1,600
Training	2701-00	4,953	2,987	4,494	9,000	4,000
Auto Mileage	2703-00	30	62	28	100	100
Publications	2711-00	1,087	1,814	2,718	2,750	2,750
Associations Dues	2712-00	4,562	4,052	3,672	4,670	4,670
Workmen's Compensation	2801-00	1,880	3,867	4,497	8,206	5,249
Job Health	2807-00	33	80	-	200	-
Special Projects	2931-00	-	498	-	10,000	10,000
<b>Total Expenditures</b>		<b>658,035</b>	<b>914,484</b>	<b>964,909</b>	<b>1,081,429</b>	<b>783,221</b>

## FINANCE DEPARTMENT - 100

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	15,225	5,366	45,216	-	15,284
Capital Outlay - Lease/Purchase	2952-00	-	-	-	250,000	250,000
<b>Total Capital Outlay</b>		<b>15,225</b>	<b>5,366</b>	<b>45,216</b>	<b>250,000</b>	<b>265,284</b>
Interest	1905-00	-	-	-	7,230	7,230
Payment on Debt	8500-00	-	-	-	21,769	21,769
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>28,999</b>	<b>28,999</b>
<b>Total - Finance Department</b>		<b>673,260</b>	<b>919,850</b>	<b>1,010,125</b>	<b>1,360,428</b>	<b>1,077,504</b>

## DEPARTMENT: HUMAN RESOURCES

### Location and Hours of Operations:

Madison City Hall, 100 Hughes Road, Madison, AL 35758, 8:00 – 5:00 p.m.

### Mission / Programs / Services:

The HR Department is committed to hiring, compensating and developing the city's workforce to ensure its ability to serve the city's citizens and keep Madison as one of the most livable cities. HR develops and administers a wide range of human resources policies, procedures and programs, including recruiting, orienting, compensating, and developing qualified employees, promoting fair and equitable application of personnel policies, managing the Equal Employment Plans, programs and policies, coordinating the compensation and benefits program. This program includes payroll system set-up, pay increase processes, retirement benefits, medical benefits, leave benefits, leave donation benefits, life insurance, dental benefits, worker's compensation and safety program, other fringe benefit programs such as Tuition Reimbursement and EAP Program), representing the City in external claims and appeals, and Acting in an advisory capacity concerning personnel administration.

### FY 2008 Highlights and Accomplishments:

- Provision of administrative support and research for a record number of EEOC complaints, facilitating on-site investigations, providing mediation resolution, and training supervisors in employment law.
- Develop multiple EEO Plans for the city, due to the volume of grant money (one for PD and one city-wide).
- As a result of proposing a policy change for all employees to receive increases once per year, staff successfully processed a substantial increase in pay changes over the previous year (from 166 to 406 changes annually).
- Recommended the City implement the DROP Retirement program, after more research, and enrolled the first 2 city DEOP participants.
- Managed the Blue Cross contract, which has caused the City's deficit to continue to decrease from -\$532,026 to under -\$200,000).
- Maintained Safety Committee and Manual, resulting in a declining experience factor for city (from 1.06 in 2006 to .84 in 2008), resulting in lower worker's compensation costs to the City.
- Modification of Substance Abuse policy and procedures, resulting in a higher number of random drug tests, to better ensure compliance to policy.
- Provided 4 successful employee programs, Awards Luncheon, Veterans Day, Halloween and Take Your Child To Work Day.

### FY 2009 Goals and Objectives:

- Continue analysis of dated and archived HR records, and determine disposition needs.
- Continue audit of all current Personnel Files for compliance to standard.
- Continue to make annual pay changes accurately, considering the increase of approximately 300% in pay changes per year (instead of every five years on average).
- Post all city-wide personnel policies on the City's intranet.
- Provide more legal training and policy training for managers/supervisors.
- Complete the Compensation Study and update all FLSA classifications and job descriptions.

### Major Budgetary Issues and Operational Trends:

- Completion of Compensation Study to benchmark all city positions pay based on external and internal equity; and implement guidelines of the study, including a new pay plan and required pay changes.
- Human Resources continue to operate with inadequate benefits management tools and employee information tools. A complete HRIS system is needed which will interact with the Payroll system, and expertise is needed for direction and training and development in this area. The city needs to be able to better track complete employee pay change history and current benefit selections for each employee.
- The number of pay change increases (due to the change to step increases each year instead of every five years) has increased the workload of Coordinators. More payroll input processes may be reassigned to Human Resources, greatly increasing process tasks (along with a greater number of employees and overall participants in benefit plans).

## HUMAN RESOURCES DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 BUDGET
Personnel	2,575,776	2,881,404	3,164,658	3,488,910	3,462,932
Operations	29,985	60,102	30,418	66,712	51,831
Capital	-	3,021	-	-	-
<b>TOTAL</b>	<b>2,605,761</b>	<b>2,944,527</b>	<b>3,195,076</b>	<b>3,555,622</b>	<b>3,514,763</b>
<b>PERSONNEL:</b>					
Full time	4.00	4.00	4.00	5.00	4.00
Part time	0.00	0.00	0.00	0.00	0.00
<b>PERFORMANCE MEASURES/SERVICE LEVELS</b>					
<b>Input/Demand</b>	<b>FY-06</b>	<b>FY-07</b>	<b>FY-08</b>	<b>FY-09</b>	<b>FY-09</b>
Number of Citizens	38,500	40,060	40,900	42,800	42,800
<b>Output/Workload</b>					
# Employees (End of Fiscal Year)	317	328	389		
# Regular Employees (End of Fiscal Year)	291	309	331		
# Temporary Employees (End of Fiscal Year)	26	19	58		
# Job Positions/Requisitions Filled	141	135	143		
# Applicants (*Estimate)	1,551	1,018	1,000*		
# Terminations Processed (*Estimate)	105	85	80*		
# Terminations -- Regular Employees	44	33			
# Retirements	1	5	2		
# Active Employees on DROP Program	--	2	2		
# Blue Cross Employee Participants	264	257	257	292	292
# Blue Cross TOTAL on Plan	530	510	542	560	560
BCBS Medical Exp Pd ( <b>Beg. Fiscal Year</b> )	\$1,442,051	1,464,000	1,666,103		
BCBS Deficit ( <b>Beg. Fiscal Year</b> )	(\$532,026)	(\$412,526)	(\$327,752)		
BCBS Rate Increase ( <b>Beg. Fiscal Year</b> )	17%	5.08%	0%		
# Principal Participants	264	280	293		
# AFLAC Participants	107	109	112		
# Insurance Changes ( <i>Beyond open enrollment</i> )	90	148	107		
# Pay Changes	Not Tracked	166	406		
# Merits Processed	51	71	102		
# Performance Evaluations Tracked	268	266	277		
# Worker's Comp Incidents	59	46	36		
Worker's Comp. Experience Modification Rate	1.06	0.91	0.84		
# Employees Receiving Safety Award	229	240	--		
Safety Award Amount	100	100	--		
# Service Awards	46	46	44		
# Tuition Participants	8	7	7		
# Active EEOC Complaints	1	6	7		
<b>Employee Events</b> (A-Service Luncheon; B-Veterans; C-Halloween; D-Child to Work Day)	AB	ABC	ABCD		
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	\$67.68	\$73.50	\$78.12	\$83.08	\$82.12
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					
Turnover/Regular Employees	15.12%	10.68%			
Number High Due to Reg. P/T Employees	18	4			
Adjusted Turnover FT Regular	9.50%	9.50%			
/fy06:273/26; fy07:304/29; fy08: )					

## HUMAN RESOURCES DEPARTMENT - 120

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	190,288	205,484	221,343	266,065	232,065
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	96	118	30	800	800
Employee Retirement	1301-00	844,405	979,862	1,126,186	1,239,430	1,239,430
State Unemployment Insurance	1303-00	6,202	9,407	3,565	15,000	15,000
Payroll Taxes	1304-00	13,869	14,831	15,817	20,415	17,815
Employee Assistance Program	1305-00	270	540	814	3,000	2,000
Employee Tuition Assist. Program	1305-01	5,848	8,050	8,382	13,000	15,000
Employment Recruitment	1310-00	-	-	106	12,000	22,000
Life Insurance	1334-00	157,209	134,574	167,503	200,000	150,000
Health Insurance	1336-00	1,348,949	1,519,170	1,607,247	1,700,000	1,750,000
Subcontract Work	1930-00	-	32,500	-	10,000	10,000
Advertising and Publishing	2011-00	294	-	436	1,200	1,200
Printing	2021-00	63	569	638	1,000	1,000
Postage	2025-00	23	232	128	300	300
Telephone	2121-00	270	617	612	750	750
Miscellaneous	2170-00	442	489	254	500	500
Rental Contracts	2314-00	6,224	5,471	5,015	8,100	8,100
Supplies - Office	2401-00	5,268	5,274	5,651	6,300	5,800
Office Furniture	2402-00	-	460	326	1,200	-
Office Equipment	2406-00	-	-	-	800	800
Small Tools	2404-00	366	-	-	-	-
Training	2701-00	5,358	6,880	7,839	12,500	12,500
Auto Mileage	2703-00	159	154	174	450	450
Publications	2711-00	1,443	1,667	1,324	1,800	1,800
Association Dues	2712-00	1,260	1,186	1,262	2,100	2,100
Worker's Compensation	2801-00	713	763	641	1,500	1,122
Job Health	2807-00	2,569	1,725	5,185	5,200	5,200
Safety Equipment	2921-00	10,059	8,478	8,629	24,212	11,031
Special Projects	2931-00	4,114	3,005	5,969	8,000	8,000
<b>Total Expenditures</b>		<b>2,605,761</b>	<b>2,941,506</b>	<b>3,195,076</b>	<b>3,555,622</b>	<b>3,514,763</b>

## HUMAN RESOURCES DEPARTMENT - 120

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	-	3,021	-	-	-
<b>Total Capital Outlay</b>		-	<b>3,021</b>	-	-	-
<b>Total - Human Resources</b>		<b>2,605,761</b>	<b>2,944,527</b>	<b>3,195,076</b>	<b>3,555,622</b>	<b>3,514,763</b>

## DEPARTMENT: MAYOR

### Location and Hours of Operations:

100 Hughes Road  
Madison, AL 35758  
8:00am until 5:00pm, Monday through Friday

### Mission / Programs / Services:

The Mayor's office has a mission of improving the quality of life for EVERY Madison resident. Providing a responsive government characterized by honesty, integrity, accessibility, efficiency, and accountability is the keystone to accomplishing our mission. This office will work tirelessly to ensure that our #1 asset, our schools, gets the support it needs to continue to be tops in the state. The Mayor's office takes great pride in being one of the primary interfaces with the volunteer and business community.

### FY 2008 Highlights and Accomplishments:

- Continued retail recruitment efforts and issued numerous business licenses
- Announcement of 450 acres retail development off County Line Road
- Started service on the Madison Assisted Ride System (MARS)
- Required that new annexations in Limestone County pay a per lot assessment fee upon development of the property to recover impact costs for schools and roads
- Blocked proposed constitutional amendment that would have prevented further annexations in Limestone County
- Presentation of fourth annual Mayor's Scholarship Award
- Opened 8<sup>th</sup> polling place in Limestone County
- Extended recycling services to Limestone County Residents
- Displayed support of the military community through the Holiday Cheer Brigade and formation of Madison BRAC Committee
- Numerous Capital Improvement Projects completed

### FY 2009 Goals and Objectives:

- Empower City employees to be proactive and responsive to our residents needs
- Ensure our school system gets the funding needed to be the best
- Continue to improve roads and infrastructure(I-565 /County Line Rd interchange , Gillespie Rd extension, Balch Rd extension, Mill Rd, Old Madison Pike, etc.)
- Redesign the City website to be more interactive, informational, and more representative of our City
- Strengthen relationships with neighboring governments and State and Federal representatives
- Hire an economic development coordinator to drive retail and commercial business

### Major Budgetary Issues and Operational Trends:

- Must get community more involved; leveraging volunteerism to save money on projects
- Must get more value from outside agencies that receive funding from the City



**MAYOR'S OFFICE - 130**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	151,753	154,118	163,363	188,019	252,505
Merit Increase	1102-00	-	-	-	127,250	30,000
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	-	-	-	1,050	1,050
Payroll Taxes	1304-00	10,934	11,249	11,974	24,198	21,692
Consultant Services	1917-00	1,478	70,272	8,528	84,000	48,000
Consultant Services - IT	1917-18	-	-	-	-	135,435
Internet and Web Page Services	1918-00	-	-	-	-	12,560
Sub Contract Work	1930-00	-	-	-	-	-
Advertising and Publishing	2011-00	335	4,997	300	6,825	5,825
Printing	2021-00	466	393	28	1,050	1,050
Telephone	2121-00	1,610	1,096	731	2,100	2,100
Miscellaneous	2170-00	564	931	455	1,050	1,050
Maintenance Contracts	2214-00	-	-	-	-	46,500
Rental Contracts	2314-00	12,301	11,503	6,428	3,000	3,000
Supplies - Office	2401-00	1,471	1,239	393	2,000	2,000
Office Furniture	2402-00	526	174	167	525	525
Office Equipment	2406-00	627	567	230	525	575
Training	2701-00	783	-	125	1,000	1,500
Training - IT	2701-18	-	-	-	-	4,000
Auto Mileage	2703-00	193	69	135	250	250
Seminars - Mayor	2704-00	1,745	1,492	1,395	2,000	1,500
Publications	2711-00	95	166	315	210	210
Association Dues	2712-00	18,266	19,326	19,282	21,000	21,000
Expense Allowance	2750-00	9,619	4,751	6,558	10,000	10,000
Mayor's Scholarship Fund	2760-00	-	-	-	-	-
Workmen's Compensation	2801-00	613	612	482	942	660
Job Health	2807-00	-	77	-	-	-
Progress and Development	2920-00	4,109	2,982	18	5,000	5,000
Special Projects	2931-00	4,154	7,781	13,971	17,381	11,548
<b>Total Expenditures</b>		<b>221,642</b>	<b>293,795</b>	<b>234,878</b>	<b>499,375</b>	<b>619,535</b>

**MAYOR'S OFFICE - 130**

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	-	4,131	2,076	-	16,833
Capital Outlay - Lease Purchase	2952-00	-	-	19,073	-	-
<b>Total Capital Outlay</b>		-	<b>4,131</b>	<b>21,149</b>	-	<b>16,833</b>
Interest Expense	1905-00	-	-	845	840	840
Payment on Debt	8500-00	-	-	5,161	9,951	9,951
<b>Total Debt Service</b>		-	-	<b>6,006</b>	<b>10,791</b>	<b>10,791</b>
<b>Total - Mayor's Office</b>		<b>221,642</b>	<b>297,926</b>	<b>262,033</b>	<b>510,166</b>	<b>647,159</b>

## DEPARTMENT: REVENUE

### Location and Hours of Operations:

100 Hughes Road, 8:00 A.M. to 5:00 P.M. Monday through Friday

Mailing Address: P.O. Box 99, Madison, Alabama 35758

### Mission/Programs/Services:

The Revenue Department collects the city administered taxes of the City of Madison, as well as the business licenses. These include sales tax, rental tax, lodging tax, gasoline tax, cigarette tax, liquor tax and business licenses.

### FY-2008 Highlights and Accomplishments:

Successfully completed the implementation of the requirements of the "Municipal Business License Reform Act of 2006."

Overall, revenues estimates were accurate for FY 07/08

To date, RiverTree Systems audits have netted an additional \$24,000 for the City of Madison.

### FY-09 Goals and Objectives:

Collection of the maximum amount of taxes and licenses legally due to the City of Madison.

Continue conservative revenue estimates for budgeting purposes.

### Major Budgetary Issues and Operational Trends:

## REVENUE DEPARTMENT

	FY-06	FY-07	FY-08	FY-09	FY-09
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVISED BUDGET
Personnel	173,755	212,524	228,312	243,673	242,594
Operations	17,336	53,730	37,329	53,900	45,900
Capital	5,032	-	7,097	-	-
<b>TOTAL</b>	<b>196,123</b>	<b>266,254</b>	<b>272,738</b>	<b>297,573</b>	<b>288,494</b>
<b>PERSONNEL:</b>					
Full time	3.00	4.00	4.00	4.00	4.00
Part time	0.00	0.00	0.00	3.00	0.00

### PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
# of City Tax Accounts	2,957	3,102	3,011	3,100	3,100
# of Licenses Issued	5,300	5,600	5,800	5,550	5,550
<b>Output/Workload</b>					
Sales Tax - General	\$ 8,930,000	\$ 9,425,000	\$ 10,224,000	\$ 10,420,000	\$ 10,420,000
Sales Tax - 1/2 Cent	\$ 2,232,500	\$ 2,356,250	\$ 2,556,000	\$ 2,625,000	\$ 2,625,000
Privilege Licenses	\$ 2,095,000	\$ 2,200,000	\$ 2,470,000	\$ 2,750,000	\$ 2,750,000
Liquor License	\$ 200,000	\$ 205,000	\$ 235,000	\$ 257,500	\$ 257,500
Rental Tax	\$ 346,000	\$ 360,000	\$ 400,000	\$ 460,000	\$ 460,000
Lodging Tax - five cents	\$ 550,000	\$ 575,000	\$ 601,000	\$ 643,000	\$ 643,000
Lodging Tax - \$1 + 1%	\$ 298,000	\$ 305,000	\$ 325,000	\$ 345,000	\$ 345,000
Cigarette Tax	\$ 175,000	\$ 180,000	\$ 185,000	\$ 190,000	\$ 190,000
2 Cent Gasoline Tax	\$ 315,000	\$ 320,000	\$ 375,000	\$ 380,000	\$ 380,000
<b>Total</b>	<b>\$ 15,141,500</b>	<b>\$ 15,926,250</b>	<b>\$ 17,371,000</b>	<b>\$ 18,070,500</b>	<b>\$ 18,070,500</b>

#### Efficiency Measures/Impact

M & O Budget per Capita	\$5.09	\$6.65	\$6.67	\$6.95	\$6.74
M & O Budget % of City Budget					

#### Effectiveness Measures/Outcomes

## REVENUE DEPARTMENT - 140

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	159,862	196,329	210,936	223,106	223,106
Overtime	1201-00	-	-	-	-	-
Payroll Taxes	1304-00	11,591	14,184	15,441	17,068	17,068
Consultant Fee	1917-00	600	40,537	19,350	35,000	27,500
Advertising & Publishing	2011-00	-	-	-	-	-
Printing	2021-00	7,724	7,230	10,011	10,000	10,000
Telephone	2121-00	75	75	99	150	150
Miscellaneous	2170-00	(10)	-	-	-	-
Maintenance Contract	2214-00	1,660	1,719	442	1,850	1,850
Rental Contract	2314-00	3,233	3,238	2,916	3,450	3,450
Supplies - Office	2401-00	2,899	3,220	3,651	2,500	2,000
Training	2701-00	1,650	1,308	1,285	2,200	1,700
Auto Mileage	2703-00	1,009	578	690	750	750
Association Dues	2712-00	146	133	170	200	200
Workmen's Compensation	2801-00	652	703	650	1,299	720
Job Health	2807-00	-	-	-	-	-
Special Projects	2931-00	-	-	-	-	-
<b>Total Expenditures</b>		<b>191,091</b>	<b>269,254</b>	<b>265,641</b>	<b>297,573</b>	<b>288,494</b>
Capital Outlay	2951-00	5,032	-	7,097	-	-
<b>Total Capital Outlay</b>		<b>5,032</b>	<b>-</b>	<b>7,097</b>	<b>-</b>	<b>-</b>
<b>Total - Revenue Department</b>		<b>196,123</b>	<b>269,254</b>	<b>272,738</b>	<b>297,573</b>	<b>288,494</b>

**DEPARTMENT: ENGINEERING**

**Location and Hours of Operations:**  
100 Hughes Rd.  
Madison, AL 35758  
(Basement level of City Hall, Room 315)

**8:00 a.m. to 5:00 p.m. Engineers and Inspectors work flexible hours to support construction activity**

**Mission / Programs / Services:**

- Responsible for implementing, coordinating and maintaining the citywide mapping
- Responsible for engineering plan review and construction inspection of site development relative to citywide street and storm drainage systems
- Responsible for the street, bridge, sidewalk and storm drainage Capital Improvements
- Responsible for developing and implementing a citywide street maintenance program to evaluate, prioritize and design street repair and maintenance
- Responsible for developing and implementing a citywide storm drainage improvement program to evaluate, prioritize and design storm drainage improvements.
- Provide Civil Engineering support for all City Departments

**FY 2008 Highlights and Accomplishments:**

- Began implementation of a citywide server based geographic information system.
- Planametric base maps updated to 2008, Ortho photomaps updated to 2007, 2 ft. contour maps updated to 2008, map coverage updated to include Limestone County expansion area.
- Completed \$1,800,000 of Capital Improvements projects including: Balch Rd. Extension (50%) to Mill, Balch Rd. Improvements from Rickwood to Gooch, New traffic signals at Eastview/Slaughter, Mt. Brook/Zeirdt, and Crownridge/Co. Line, Gillespie Rd. Ext to Co. Line (50%)
- Completed \$700,000 of Road Maintenance projects including: Wall Triana Hwy from Mill Rd. to Gooch Lane and Mill Rd. from Co. Line to Red Oak (50%), traffic signal upgrades at Sullivan/Mill and Wall Triana/Gooch

**FY 2009 Goals and Objectives:**

- Complete City Wide Server based Geographic Information System
- Continue Capital Improvement Projects with completion of Balch Rd., Eastview and Gillespie Rd. Extensions, replace the Mill Rd Bridge over Mill Creek, improve Hughes/US 72 Intersection, improve Wall Triana from Gooch to the North City Limits, improve Wall Triana over I-565, replace Wall Triana bridges over Mill Creek and Telluride Branch.
- Continue Street Maintenance projects including: complete Mill Rd. paving and County Line Rd. (Palmer to Hardiman)

**Major Budgetary Issues and Operational Trends:**

- Promotions requested for a Jr. Engineer from a Drafter position due to a recent graduation from UAH, and for a Sr. Engineer to provide an appropriate pay difference and to reflect an excellent job performance.

## ENGINEERING DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	-	286,070	315,598	352,370	393,100
Operations	-	79,510	150,814	183,176	177,216
Capital	-	14,248	23,236	-	-
<b>TOTAL</b>	-	<b>379,828</b>	<b>489,648</b>	<b>535,546</b>	<b>570,316</b>
<b>PERSONNEL:</b>					
Full time	-	5.00	7.00	6.00	7.00
Part time	-	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,050	40,900	42,800	42,800
<b>Output/Workload</b>					
Engineering Projects Let for Const.		\$ 3,146,000	\$ 5,493,000	\$ 2,500,000	\$ 2,500,000
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita (less capital)	\$0.00	\$9.48	\$11.97	\$12.51	\$13.33
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					
Percentage of Construction		12.15%			8.14%

## ENGINEERING DEPARTMENT - 150

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	-	263,916	288,751	310,525	352,075
Overtime	1201-00	-	-	1,032	5,000	5,000
Payroll Taxes	1304-00	-	17,994	20,690	24,138	27,317
Microfilm - Large Maps	1902-10	-	1,984	571	1,000	1,000
Consultant Fee	1917-00	-	25,744	12,446	27,822	32,822
Sub Contract Work	1930-00	-	28,501	24,367	20,000	10,000
Advertising and Publishing	2011-00	-	-	1,063	2,000	1,000
Printing	2021-00	-	1,365	1,879	2,800	2,800
Telephone	2121-00	-	85	109	300	300
Miscellaneous	2170-00	-	509	562	600	600
Maintenance Contract	2214-00	-	1,367	2,734	52,360	52,900
Repairs-General	2215-00	-	-	-	-	-
Rental Contracts	2314-00	-	-	-	-	-
Supplies - Office	2401-00	-	2,144	28,506	3,000	2,500
Supplies - Office Furniture	2402-00	-	2,134	2,116	1,000	1,000
Small Tools	2404-00	-	571	875	600	600
Specialty Supplies	2405-00	-	168	2,367	1,500	1,500
Office Equipment	2406-00	-	820	3,352	750	750
Uniforms	2436-00	-	-	-	250	250
Training	2701-00	-	1,800	1,124	5,000	3,460
Auto Mileage	2703-00	-	111	56	300	300
Seminars	2704-00	-	2,212	716	2,100	2,100
Publications	2711-00	-	431	222	1,000	500
Associations Dues	2712-00	-	215	150	300	300
Worker's Compensation	2801-00	-	2,233	3,031	5,107	2,648
Job Health	2807-00	-	127	254	250	250
Progress and Development	2920-00	-	-	-	200	200
Special Projects	2931-00	-	11,149	69,439	67,644	68,144
<b>Total Expenditures</b>		-	<b>365,580</b>	<b>466,412</b>	<b>535,546</b>	<b>570,316</b>

## ENGINEERING DEPARTMENT - 150

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	-	14,248	23,236	-	-
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-
<b>Total Capital Outlay</b>		-	<b>14,248</b>	<b>23,236</b>	-	-
<b>Total - Engineering Department</b>		-	<b>379,828</b>	<b>489,648</b>	<b>535,546</b>	<b>570,316</b>

## DEPARTMENT: SENIOR CENTER

### Location and Hours of Operations:

1282 Hughes Road  
Madison, AL 35758  
Monday - Friday 8am - 4:00pm

### Mission/Programs/Services:

Recreation for Senior Citizens  
Lunch  
Home Bound Meals

Provide a focal point where persons 60 years of age and older, as individuals or in groups, come together to promote fellowship and services and social activities which enhance their dignity. To support their independence and to encourage their involvement in and with the community.

### FY-2008 Highlights and Accomplishments:

Ceramic Show  
2 Chartered bus trips, one to Nashville and one to Chattanooga  
Health Fair  
AARP Tax Aides  
Farmer's Market Coupons

### FY-09 Goals and Objectives:

Addition to the Senior Center through a grant - a safe room, 2 meeting rooms, and additional rest rooms.

Add an additional parking lot.

### Major Budgetary Issues and Operational Trends:

Adding on to the Senior Center if we do not get the grant.  
Adding additional activities in our confined space.

## SENIOR CENTER

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	179,805	182,149	192,090	213,973	210,874
Operations	50,892	56,401	62,951	83,074	78,483
Capital	-	5,701	32,150	2,500	2,758
<b>TOTAL</b>	<b>230,697</b>	<b>244,251</b>	<b>287,191</b>	<b>299,547</b>	<b>292,115</b>
<b>PERSONNEL:</b>					
Full time	5.00	5.00	5.00	6.00	6.00
Part time	3.00	3.00	3.00	2.00	2.00
<b>PERFORMANCE MEASURES/SERVICE LEVELS</b>					
<b>Input/Demand</b>	<b>FY-06</b>	<b>FY-07</b>	<b>FY-08</b>	<b>FY-09</b>	<b>FY-09</b>
Number of Citizens	38,500	40,060	40,900	42,800	42,800
<b>Output/Workload</b>					
# of Home Bound Meals	5,500	5,500	6,350	6,670	6,670
# of Congregate Meals	7,500	7,500	8,250	8,660	8,660
# of Hours of Tax Assistance	144	144	144	144	144
# of Rides to Doctor's Offices	350	350	350	350	350
# of Rides for Grocery Shopping	350	350	350	350	350
Number of Clients Served	15,600	15,600	409	500	500
# of Hrs. of Recreational Activities	15,000	15,000	80,000	15,750	15,750
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	<b>\$5.99</b>	<b>\$6.10</b>	<b>\$7.02</b>	<b>\$7.00</b>	<b>\$6.83</b>
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					

## SENIOR CENTER DEPARTMENT - 160

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	163,776	164,319	172,986	189,845	189,845
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	472	896	530	1,000	1,000
Payroll Taxes	1304-00	11,658	13,101	13,441	14,600	14,600
Sub Contract Work	1930-00	-	1,274	-	970	870
Advertising and Publishing	2011-00	259	248	639	300	300
Printing	2021-00	-	177	50	150	150
Postage	2025-00	96	171	166	210	210
Telephone	2121-00	6,833	6,518	6,798	6,410	6,410
Utilities	2131-00	18,412	18,706	16,871	19,900	19,900
Miscellaneous	2170-00	49	185	84	138	138
Janitorial	2201-00	1,977	2,174	2,202	3,000	3,000
Repairs - City Buildings	2211-00	349	1,749	9,137	15,030	9,772
Maintenance Contract	2214-00	312	762	432	750	1,317
Repairs	2215-00	1,568	770	2,859	2,700	2,700
Rental Contracts	2314-00	5,953	7,646	7,623	9,000	9,000
Supplies - Office	2401-00	2,236	2,040	2,774	2,800	2,800
Office Furniture	2402-00	225	-	-	100	100
Small Tools	2404-00	35	18	53	100	100
Uniforms	2436-00	719	742	1,487	1,092	1,392
Vehicle Maintenance	2601-00	-	104	-	-	-
Small Equipment Repairs	2609-00	-	-	-	100	100
Training	2701-00	493	490	498	550	450
Auto Mileage	2703-00	-	-	-	25	25
Publications	2711-00	224	330	339	350	450
Association Fees	2712-00	-	95	-	95	195
Workmen Compensation	2801-00	2,612	2,349	3,006	6,886	3,587
Job Health	2807-00	75	252	142	-	-
Special Account	2930-00	5,045	8,431	6,360	10,000	10,000
Special Projects	2931-00	-	-	-	-	-
Seasonal Programs	3800-00	235	3	5	150	150
Recreation Donation	7550-00	6,309	4,177	5,843	9,896	9,896
Nutrition Site Program	7570-00	775	823	716	900	900
<b>Total Expenditures</b>		<b>230,697</b>	<b>238,550</b>	<b>255,041</b>	<b>297,047</b>	<b>289,357</b>

## SENIOR CENTER DEPARTMENT - 160

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Capital Outlay	2951-00	-	5,701	32,150	2,500	2,758
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-
<b>Total Capital Outlay</b>	2952-00	-	5,701	32,150	2,500	2,758
Interest Expense	1905-00	-	-	-	-	-
Payment on Debt	8500-00	-	-	-	-	-
<b>Total Debt Service</b>		-	-	-	-	-
<b>Total - Senior Center</b>		<b>230,697</b>	<b>244,251</b>	<b>287,191</b>	<b>299,547</b>	<b>292,115</b>

**DEPARTMENT: LEGAL**

**Location and Hours of Operations:**

100 Hughes Road  
Madison City Hall  
Rooms 117 and 120  
8:00 a.m. to 5:00 p.m. Monday thru Friday

**Mission / Programs / Services:**

The Legal Department provides legal services to the Mayor, City Council, and all City departments. This includes prosecution of misdemeanors in the City of Madison Municipal Court and Madison County Circuit Court.

**FY 2008 Highlights and Accomplishments:**

Assisted in blocking the de-annexation attempt  
  
Introduced improvement districts for Limestone County  
  
Negotiated development agreement with Wann Springs Development Group.

**FY 2009 Goals and Objectives:**

To continue to provide competent legal services to the City

**Major Budgetary Issues and Operational Trends:**

## LEGAL DEPARTMENT

EXPENDITURES	FY-06 ACTUAL	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 BUDGET	FY-09 REVISED BUDGET
Personnel	138,534	150,843	162,648	173,804	172,669
Operations	131,417	191,214	191,048	183,703	237,203
Capital	-	-	-	-	-
<b>TOTAL</b>	<b>269,951</b>	<b>342,057</b>	<b>353,696</b>	<b>357,507</b>	<b>409,872</b>
<b>PERSONNEL:</b>					
Full time	2.00	2.00	2.00	2.00	2.00
Part time	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS					
Input/Demand	FY-06	FY-07	FY-08	FY-09	FY-09
Number of Citizens	38,500	40,060	40,900	42,800	42,800
<b>Output/Workload</b>					
# of Council Meetings - Regular	24	24	24	24	24
# of Council Meetings - Special		5	5	5	5
# of Organizational Meetings	1	1	1	2	1
# of Resolutions/Ordinance	303	303	303	361	361
<b>Efficiency Measures/Impact</b>					
M & O Budget per Capita	<b>\$7.01</b>	<b>\$8.54</b>	<b>\$8.65</b>	<b>\$8.35</b>	<b>\$9.58</b>
M & O Budget % of City Budget					
<b>Effectiveness Measures/Outcomes</b>					

## LEGAL DEPARTMENT - 190

Account Name	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Salaries	1101-00	127,597	135,934	148,887	155,223	155,223
Promotions	1104-00	-	-	-	-	-
Overtime	1201-00	-	-	-	-	-
Payroll Taxes	1304-00	9,744	10,318	11,156	11,875	11,875
Consultant Services	1917-00	116,447	168,853	171,445	159,500	212,000
Sub Contract Work	1930-00	314	283	549	257	257
Advertising and Publishing	2011-00	-	-	-	-	-
Printing	2021-00	-	-	-	268	268
Telephone	2121-00	1,795	2,866	3,273	3,360	3,360
Miscellaneous	2170-00	63	748	211	525	525
Maintenance Contracts	2214-00	-	-	-	-	-
Repairs	2215-00	-	-	-	-	-
Rental Contracts	2314-00	2,443	2,434	2,631	3,150	3,150
Supplies - Office	2401-01	1,357	1,407	944	1,733	1,653
Office Equipment	2406-00	-	-	-	-	80
Training	2701-00	670	4,058	2,141	5,775	4,775
Auto Mileage	2703-00	591	1,204	1,182	1,050	1,050
Publications	2711-01	7,952	9,032	8,122	9,975	9,975
Association Dues	2712-00	455	655	375	735	735
Workmen's Compensation	2801-00	523	533	464	931	796
Job Health	2807-00	-	-	-	-	-
Progress and Development	2920-00	-	-	-	-	4,150
Special Projects	2931-00	-	3,732	2,316	3,150	-
<b>Total Expenditures</b>		<b>269,951</b>	<b>342,057</b>	<b>353,696</b>	<b>357,507</b>	<b>409,872</b>
Capital Outlay	2951-00	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - Legal Department</b>		<b>269,951</b>	<b>342,057</b>	<b>353,696</b>	<b>357,507</b>	<b>409,872</b>



**THE CITY OF**  
**MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**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 to expenditures for specified purposes.

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

- State and Local Gasoline Taxes and Inspection Fees
- TVA Tax Distribution
- Senior Center Donation
- Library
- Water Distribution and Storage Project
- Corrections and Court Fines
- Municipal Government Capital Improvement
- Domestic Violent Grant
- Cemetery

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

Revenues and expenditures of each fund for fiscal year 2006 to budget year 2009 are included in this document.

**SPECIAL REVENUE FUNDS  
SUMMARY**

	State and Local Gasoline Taxes and Inspection Fees Fund	TVA Tax Distribution Fund	Senior Center Donation Fund	Library Fund	Water Distribution and Storage Project Fund	Corrections and Court-Etc Fines Fund	Municipal Government Capital Improvement Fund	Domestic Violence Grant Fund	Cemetery Fund	All Funds Total All Funds Budget
<b>REVENUES</b>										
Gasoline Taxes	\$ 924,604	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 924,604
Other	-	79,104	-	-	-	-	356,771	-	-	435,875
Property Tax	-	-	-	260,967	2,860,200	-	-	-	-	3,121,167
Sales Tax	-	-	-	-	2,585,856	-	-	-	-	2,585,856
Fines	-	-	-	-	-	306,729	-	-	-	306,729
Grants	-	-	-	-	-	-	-	6,230	-	6,230
Charges for Services	-	-	-	-	-	-	-	-	20,000	20,000
Contributions and Donations	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,000	1,828	15	2,188	10,000	-	3,200	-	-	18,231
<b>TOTAL REVENUES</b>	<b>925,604</b>	<b>80,932</b>	<b>15</b>	<b>263,155</b>	<b>5,456,056</b>	<b>306,729</b>	<b>359,971</b>	<b>6,230</b>	<b>20,000</b>	<b>7,418,692</b>
<b>OTHER SOURCES</b>										
Transfers in	-	-	-	269,047	-	-	-	20,700	-	289,747
Capital Leases	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,047</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,700</b>	<b>-</b>	<b>289,747</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>925,604</b>	<b>80,932</b>	<b>15</b>	<b>532,202</b>	<b>5,456,056</b>	<b>306,729</b>	<b>359,971</b>	<b>26,930</b>	<b>20,000</b>	<b>7,708,439</b>
<b>EXPENDITURES</b>										
General Administration	-	-	-	524,561	6,000	-	-	-	-	530,561
Police Department	-	-	-	-	-	-	-	26,930	-	26,930
Public Works Department	1,119,800	-	-	-	-	-	-	-	40,500	1,160,300
Contribution to Madison City Schools	-	51,478	-	-	-	-	-	-	-	51,478
Capital Outlay	20,000	-	-	-	-	-	77,550	-	26,900	124,450
Capital Leases	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,139,800</b>	<b>51,478</b>	<b>-</b>	<b>524,561</b>	<b>6,000</b>	<b>-</b>	<b>77,550</b>	<b>26,930</b>	<b>67,400</b>	<b>1,893,719</b>
<b>OTHER USES</b>										
Transfers Out - General Fund	-	27,626	-	-	2,500,000	339,861	-	-	-	2,867,487
Transfers Out - General Fund - Capital Replacement	-	-	-	-	-	-	-	-	-	-
Transfers Out - Debt Service Funds	-	-	-	-	3,062,907	-	-	-	-	3,062,907
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	1,050,000	-	-	1,050,000
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>27,626</b>	<b>-</b>	<b>-</b>	<b>5,562,907</b>	<b>339,861</b>	<b>1,050,000</b>	<b>-</b>	<b>-</b>	<b>6,980,394</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,139,800</b>	<b>79,104</b>	<b>-</b>	<b>524,561</b>	<b>5,568,907</b>	<b>339,861</b>	<b>1,127,550</b>	<b>26,930</b>	<b>67,400</b>	<b>8,874,113</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(214,196)</b>	<b>1,828</b>	<b>15</b>	<b>7,641</b>	<b>(112,851)</b>	<b>(33,132)</b>	<b>(767,579)</b>	<b>-</b>	<b>(47,400)</b>	<b>(1,165,674)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>219,133</b>	<b>13,294</b>	<b>4,668</b>	<b>17,926</b>	<b>1,480,151</b>	<b>433,426</b>	<b>938,087</b>	<b>2,385</b>	<b>55,850</b>	<b>3,164,920</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 4,937</b>	<b>\$ 15,122</b>	<b>\$ 4,683</b>	<b>\$ 25,567</b>	<b>\$ 1,367,300</b>	<b>\$ 400,294</b>	<b>\$ 170,508</b>	<b>\$ 2,385</b>	<b>\$ 8,450</b>	<b>\$ 1,999,246</b>

**SPECIAL REVENUE FUNDS  
CAPITAL OUTLAY EXPENDITURES  
BY DEPARTMENT**

DEPARTMENT	FUND	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTALS
Public Works	Gas Tax	Streets	Small Asphalt Roller	Equipment	12,000	12,000
Public Works	Gas Tax	Streets	36" Excavating Bucket	Equipment	8,000	8,000
Public Works	Cemetery	Maintenance	4 WD Tractor	Equipment	20,000	20,000
Public Works	Cemetery	Maintenance	Loader Bucket	Equipment	4,500	4,500
Public Works	Cemetery	Maintenance	One (1) Laptop Computer	Computer	2,400	2,400
General Gov't	Municipal Gov't Capital	N/A	Downtown Development	Improvement	30,000	30,000
General Gov't	Municipal Gov't Capital	N/A	Senior Center - Building Expansion	Improvement	50,000	47,550
<b>TOTAL</b>						<b>\$ 124,450</b>

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

**Fund Purpose**

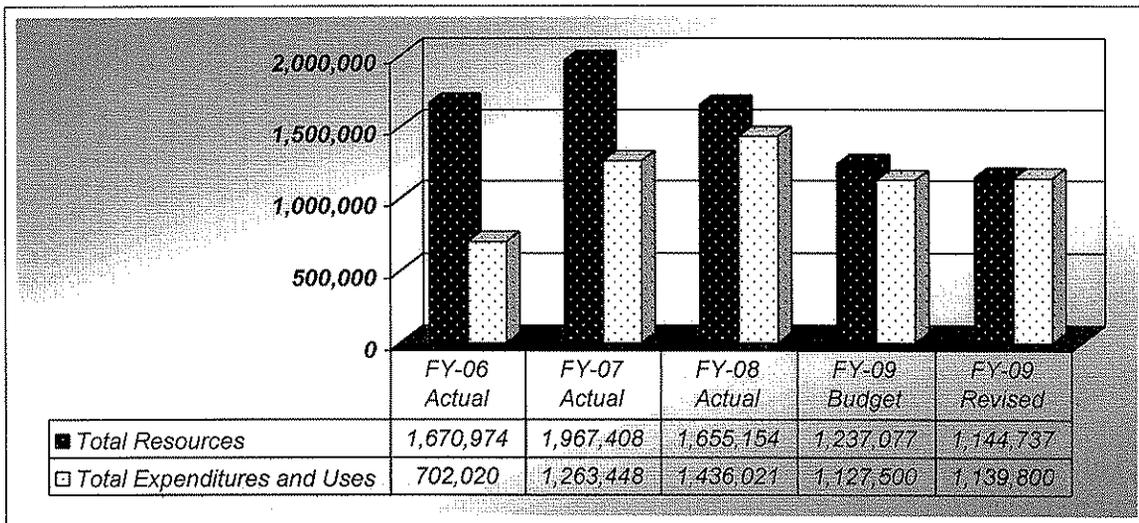
This fund is used to account for the City's share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, and Petroleum Inspection Fees.

State law requires these gasoline taxes to be used for the 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.

The City's share of the state gasoline taxes and inspection fees are 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.

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



**SPECIAL REVENUE FUND  
LOCAL AND STATE GASOLINE TAXES AND INSPECTION FEES**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
2-Cent Gasoline Tax	000-7005-00	\$ 316,524	\$ 362,551	\$ 362,338	\$ 365,000	\$ 362,338
<b>Intergovernmental:</b>						
4-Cent Gasoline Tax	000-7002-00	173,619	175,754	170,120	176,000	170,120
5-Cent Gasoline Tax	000-7002-00	53,195	54,257	51,415	55,000	41,300
7-Cent Gasoline Tax	000-7004-00	345,401	348,141	338,193	350,000	338,193
Petroleum Inspection Fee	000-7003-00	9,863	10,003	9,900	10,500	9,900
Excise Tax	000-7009-00	2,841	3,286	2,753	2,750	2,753
<b>Total Intergovernmental</b>		<b>901,443</b>	<b>953,992</b>	<b>572,381</b>	<b>594,250</b>	<b>562,266</b>
Interest Income	000-6030-00	38,238	44,462	16,475	10,000	1,000
<b>Total Revenues</b>		<b>939,681</b>	<b>998,454</b>	<b>951,194</b>	<b>969,250</b>	<b>925,604</b>
<b>Other Sources</b>						
Capital Leases	000-8000-00	-	-	-	-	-
<b>Total Other Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>		<b>939,681</b>	<b>998,454</b>	<b>951,194</b>	<b>969,250</b>	<b>925,604</b>
<b>EXPENDITURES</b>						
<b>Public Works Department</b>						
Sub Contract Work	030-1930-00	70,500	186,705	179,600	192,600	192,600
Advertising and Publishing	030-2011-00	477	-	712	700	-
Utilities	030-2131-00	300,551	318,945	362,815	367,500	367,500
Miscellaneous	030-2170-00	145	-	99	-	-
Rental Contracts	030-2314-00	-	-	-	-	-
Small Tools	030-2404-00	-	-	-	-	-
Specialty Supplies - Signs	030-2405-00	34,393	36,930	47,533	35,000	35,000
Specialty Supplies - Roads	030-2405-01	47,477	49,089	81,746	35,000	65,000
Special Projects Roads - Paving and Maintenance	030-2931-01	25,438	477,601	729,078	439,700	439,700
Special Projects - Water and Wastewater Board	030-2931-10	-	-	6,827	10,000	5,000
Special Projects - Speed Bumps	030-2931-20	-	9,642	67	27,000	15,000
Capital Outlay	030-2951-00	71,552	6,300	2,043	20,000	20,000
Capital Outlay - Lease/Purchase	030-2952-00	-	-	-	-	-

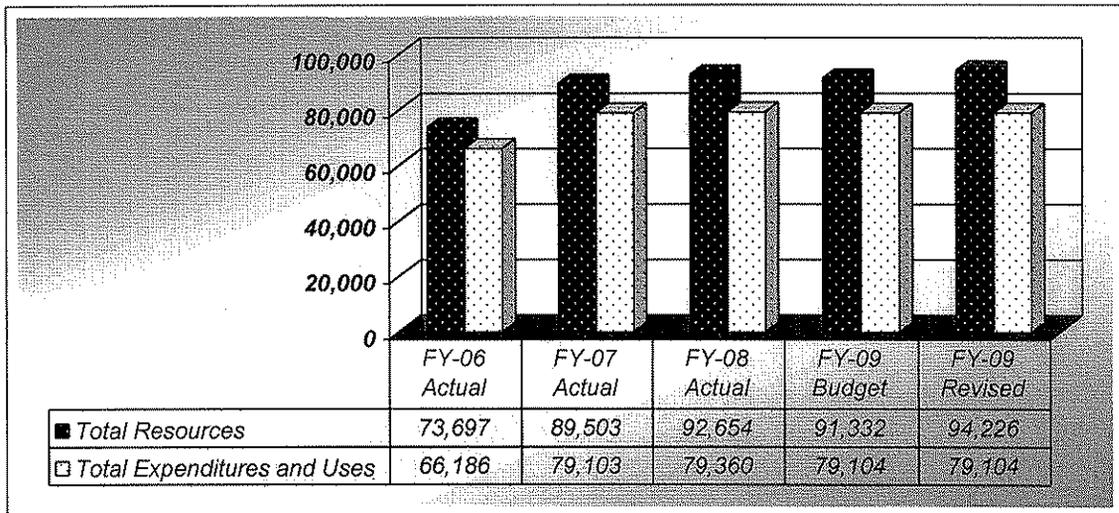
**SPECIAL REVENUE FUND**  
**LOCAL AND STATE GASOLINE TAXES AND INSPECTION FEES**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
Debt Service						
Interest	030-0905-00	-	-	-	-	-
Principal		-	-	-	-	-
<b>Total Public Works Department</b>		<b>550,533</b>	<b>1,085,212</b>	<b>1,410,520</b>	<b>1,127,500</b>	<b>1,139,800</b>
<b>Fire Department</b>						
Capital Outlay	060-2951.00	-	178,236	25,501	-	-
<b>Total Fire Department</b>		<b>-</b>	<b>178,236</b>	<b>25,501</b>	<b>-</b>	<b>-</b>
<b>Planning and Building Department</b>						
Special Projects	070-2931-00	487	-	-	-	-
<b>Total Planning and Building Department</b>		<b>487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>551,020</b>	<b>1,263,448</b>	<b>1,436,021</b>	<b>1,127,500</b>	<b>1,139,800</b>
<b>OTHER USES</b>						
Transfers Out - General Fund	010-5090-00	151,000	-	-	-	-
Transfers Out - Capital Projects Fund	010-5090-00	-	-	-	-	-
<b>Total Other Uses</b>		<b>151,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>		<b>702,020</b>	<b>1,263,448</b>	<b>1,436,021</b>	<b>1,127,500</b>	<b>1,139,800</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES</b>		<b>237,661</b>	<b>(264,994)</b>	<b>(484,827)</b>	<b>(158,250)</b>	<b>(214,196)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>731,293</b>	<b>968,954</b>	<b>703,960</b>	<b>267,827</b>	<b>219,133</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 968,954</b>	<b>\$ 703,960</b>	<b>\$ 219,133</b>	<b>\$ 109,577</b>	<b>\$ 4,937</b>

**TVA Tax Distribution Fund**

**Fund Purpose**

This fund is used to account for contributions to the school system. Sixty-five percent (65%) of the revenues received from TVA Tax distributions are contributed to Madison City Schools and the remaining thirty-five (35%) are used for general purposes.



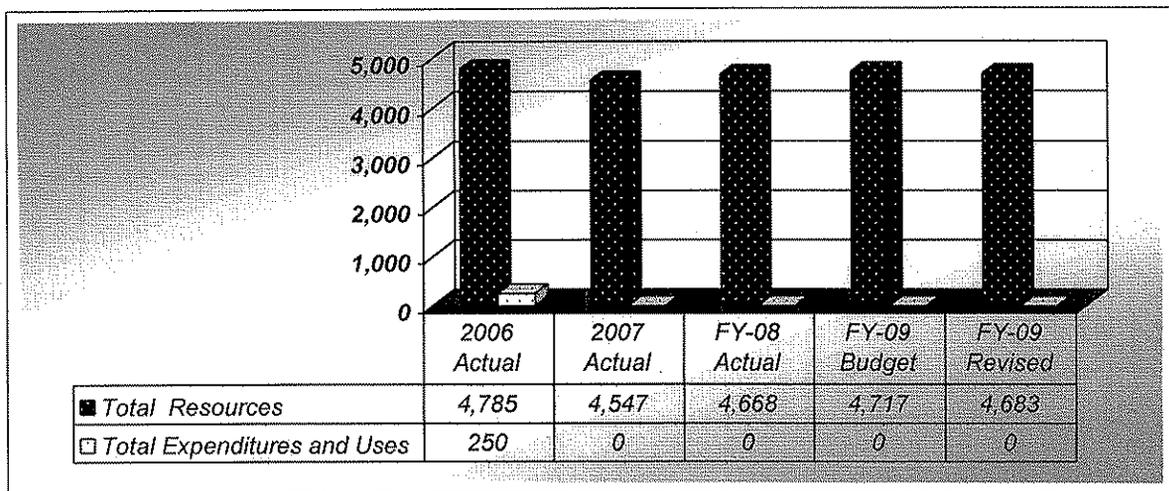
**SPECIAL REVENUE FUND  
TVA TAX DISTRIBUTION**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
TVA Tax Proceeds	000-7001-00	\$ 66,186	\$ 79,104	\$ 79,360	\$ 79,104	\$ 79,104
Investment Earnings	000-6030-20	2,308	2,888	2,894	1,828	1,828
<b>TOTAL REVENUES</b>		<b>68,494</b>	<b>81,992</b>	<b>82,254</b>	<b>80,932</b>	<b>80,932</b>
<b>EXPENDITURES</b>						
Contribution to Madison City Schools	010-5030-02	43,021	51,417	51,584	51,478	51,478
Contribution to Madison City Schools	010-5030-02	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>43,021</b>	<b>51,417</b>	<b>51,584</b>	<b>51,478</b>	<b>51,478</b>
<b>OTHER USES</b>						
Transfers Out - General Fund	010-5030-01	23,165	27,686	27,776	27,626	27,626
<b>TOTAL OTHER USES</b>		<b>23,165</b>	<b>27,686</b>	<b>27,776</b>	<b>27,626</b>	<b>27,626</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>		<b>66,186</b>	<b>79,103</b>	<b>79,360</b>	<b>79,104</b>	<b>79,104</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
		2,308	2,889	2,894	1,828	1,828
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>5,203</b>	<b>7,511</b>	<b>10,400</b>	<b>10,400</b>	<b>13,294</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 7,511</b>	<b>\$ 10,400</b>	<b>\$ 13,294</b>	<b>\$ 12,228</b>	<b>\$ 15,122</b>

**Senior Center Donation Fund**

**Fund Purpose**

This fund is used to account for resources dedicated for operations of the senior center. Resources provided to the City for the senior center are restricted to the dedicated purposes.



**SPECIAL REVENUE FUND  
SENIOR CENTER DONATIONS**

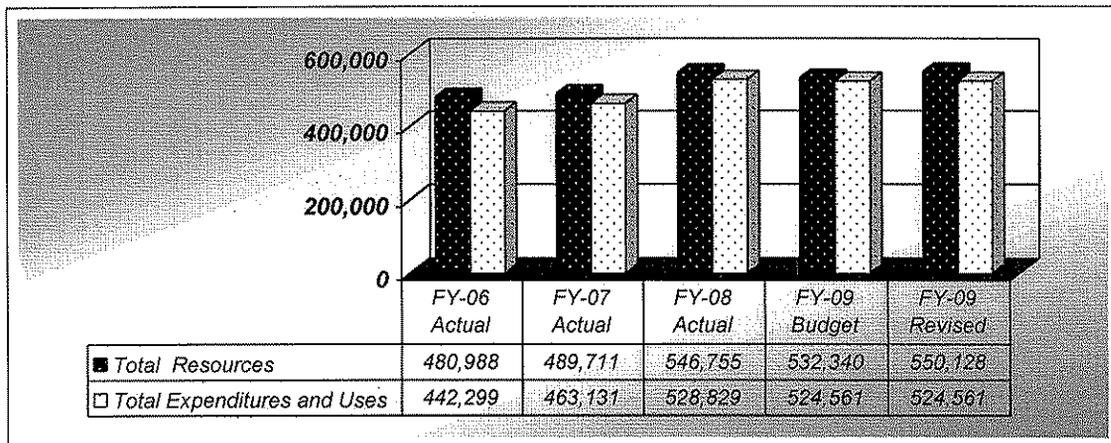
	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-08 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Contributions and Donations	000-7002-28	\$ 250	\$ -	\$ -	\$ -	\$ -
Investment Earnings	000-6030-28	216	192	121	85	15
<b>TOTAL REVENUES</b>		<b>466</b>	<b>192</b>	<b>121</b>	<b>85</b>	<b>15</b>
<b>EXPENDITURES</b>						
General Administration	050-0000-00	250	-	-	-	-
Capital Outlay	050-2951-00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>216</b>	<b>192</b>	<b>121</b>	<b>85</b>	<b>15</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>4,139</b>	<b>4,355</b>	<b>4,547</b>	<b>4,632</b>	<b>4,668</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 4,355</b>	<b>\$ 4,547</b>	<b>\$ 4,668</b>	<b>\$ 4,717</b>	<b>\$ 4,683</b>

**Library Fund**

**Fund Purpose**

This fund is used to account for resources and expenditures related to the operations of the City's 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 are accounted for in this fund. This revenue source is not sufficient to service 100% of the operations cost. The transfer in from the General Fund and the .5 mill property tax service 100% of the operations cost for the library.



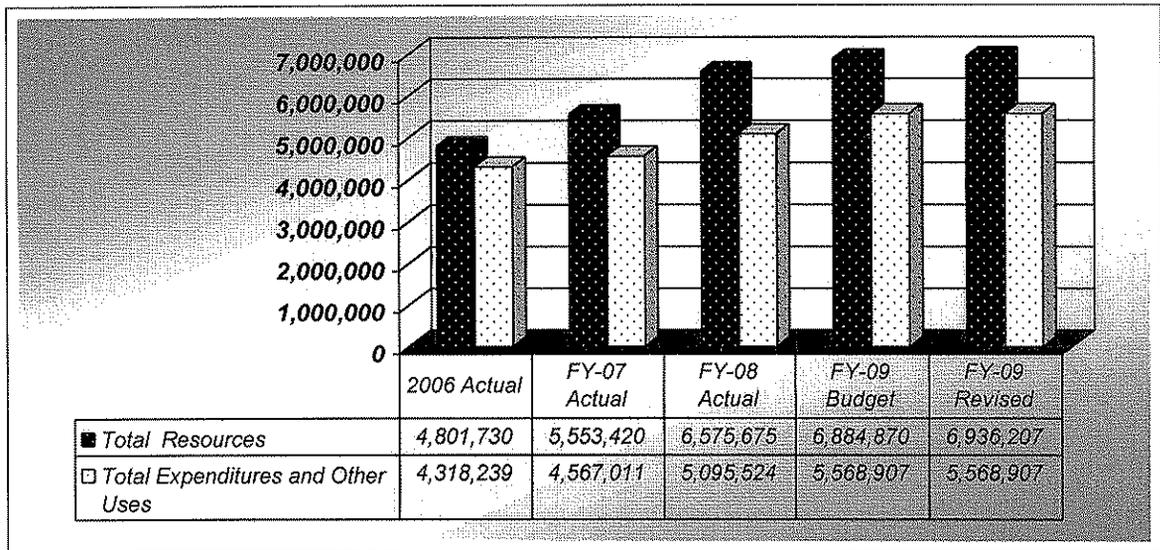
**SPECIAL REVENUE FUND  
LIBRARY**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Property Tax (1/2 Mill)	000-7045-00	\$ 199,622	\$ 220,308	\$ 268,074	\$ 260,967	\$ 260,967
Investment Earnings	000-6030-20	5,916	6,667	3,058	2,188	2,188
<b>Total Revenues</b>		<b>205,538</b>	<b>226,975</b>	<b>271,132</b>	<b>263,155</b>	<b>263,155</b>
<b>OTHER SOURCES</b>						
Transfers In - General Fund		224,767	224,047	249,043	269,047	269,047
<b>Total Other Sources</b>		<b>224,767</b>	<b>224,047</b>	<b>249,043</b>	<b>269,047</b>	<b>269,047</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>		<b>430,305</b>	<b>451,022</b>	<b>520,175</b>	<b>532,202</b>	<b>532,202</b>
<b>EXPENDITURES</b>						
Telephone	010-2121-00	2,823	3,264	3,013	3,561	3,561
Utilities	010-2131-00	28,378	29,618	30,044	31,500	31,500
Miscellaneous	010-2170-00	-	60	(60)	-	-
Janitorial	010-2201-00	-	-	-	-	-
Repairs - City Buildings	010-2211-00	3,385	3,243	19,578	12,000	12,000
Repairs - Outside Buildings	010-2215-00	547	893	54	1,000	1,000
Grounds Maintenance	010-2216-00	1,036	1,551	1,361	2,000	2,000
Rental Contracts	010-2314-00	10,885	12,033	13,339	13,000	13,000
Library Services	010-2925-00	393,950	412,469	461,500	461,500	461,500
Capital Outlay	010-2951-00	1,295	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>442,299</b>	<b>463,131</b>	<b>528,829</b>	<b>524,561</b>	<b>524,561</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>						
<b>EXPENDITURES</b>		<b>(11,994)</b>	<b>(12,109)</b>	<b>(8,654)</b>	<b>7,641</b>	<b>7,641</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>50,683</b>	<b>38,689</b>	<b>26,580</b>	<b>138</b>	<b>17,926</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 38,689</b>	<b>\$ 26,580</b>	<b>\$ 17,926</b>	<b>\$ 7,779</b>	<b>\$ 25,567</b>

**Water Distribution and Storage Project Fund**

**Fund Purpose**

This fund is used to account for the revenue sources from the ½ cent sales tax and the 5.5 mills property tax. The 5.5 mills property tax is restricted to the expenditures for bonded debt.



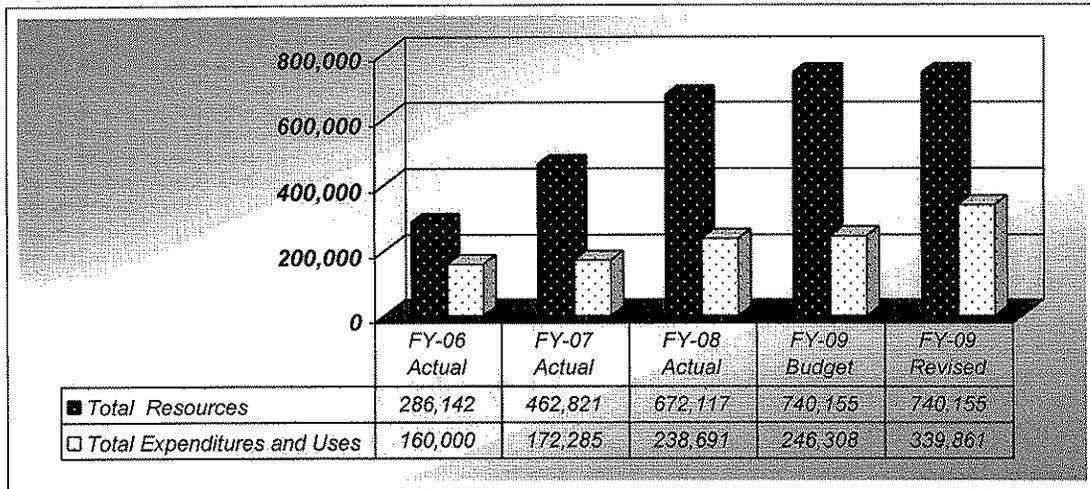
**SPECIAL REVENUE FUND  
WATER DISTRIBUTION AND STORAGE PROJECT**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Sales Tax	000-7046-00	\$ 2,196,476	\$ 2,529,745	\$ 2,568,182	\$ 2,693,600	\$ 2,585,856
Property Taxes	000-7042-00	2,338,971	2,426,818	2,946,396	2,860,200	2,860,200
Investment Earnings	000-6030-20	70,571	113,366	74,688	48,000	10,000
Other Revenue	000-5600-00	60	-	-	-	-
<b>TOTAL REVENUES</b>		<b>4,606,078</b>	<b>5,069,929</b>	<b>5,589,266</b>	<b>5,601,800</b>	<b>5,456,056</b>
<b>EXPENDITURES</b>						
General Administration	010-2170-00	4,945	4,912	6,980	6,000	6,000
<b>TOTAL EXPENDITURES</b>		<b>4,945</b>	<b>4,912</b>	<b>6,980</b>	<b>6,000</b>	<b>6,000</b>
<b>OTHER USES</b>						
Transfers Out - Debt Service Fund	010-5030-01	3,013,814	2,822,301	3,054,913	3,062,907	3,062,907
Transfers Out - General Fund	010-5030-02	1,299,480	1,739,798	2,033,631	2,500,000	2,500,000
Transfers Out - General Fund - Capital Replacement	010-5030-02	-	-	-	-	-
<b>TOTAL OTHER USES</b>		<b>4,313,294</b>	<b>4,562,099</b>	<b>5,088,544</b>	<b>5,562,907</b>	<b>5,562,907</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>		<b>4,318,239</b>	<b>4,567,011</b>	<b>5,095,524</b>	<b>5,568,907</b>	<b>5,568,907</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
		<b>287,839</b>	<b>502,918</b>	<b>493,742</b>	<b>32,893</b>	<b>(112,851)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>						
		<b>195,652</b>	<b>483,491</b>	<b>986,409</b>	<b>1,283,070</b>	<b>1,480,151</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>						
		<b>\$ 483,491</b>	<b>\$ 986,409</b>	<b>\$ 1,480,151</b>	<b>\$ 1,315,963</b>	<b>\$ 1,367,300</b>

Corrections and Court-ETC (Fines) Fund

Fund Purpose

This fund accounts for the expenditures of revenues from corrections and court-etc fines. The expenditures are restricted to municipal court purposes.



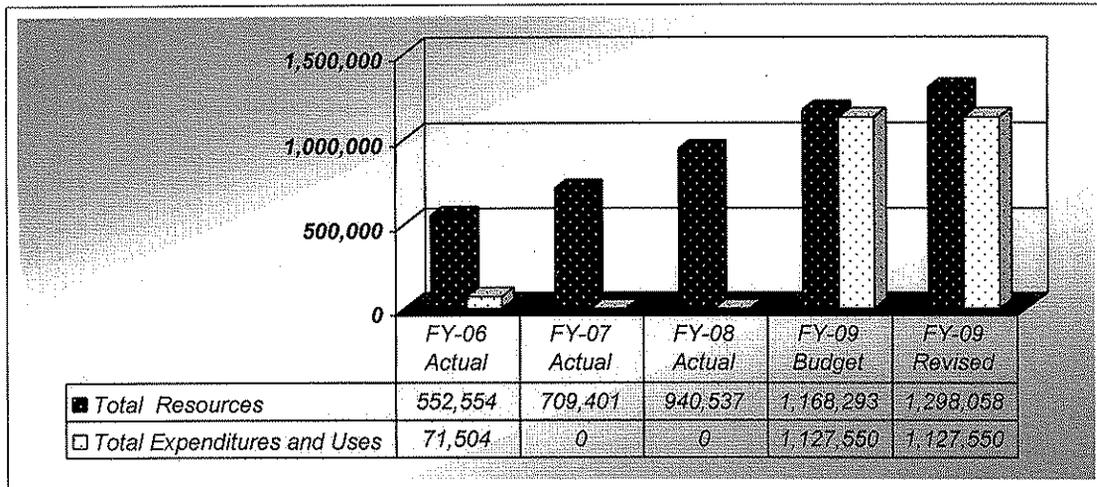
**SPECIAL REVENUE FUND  
CORRECTIONS AND COURT-ETC FINES**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Fines - Corrections	000-5020-10	\$ 207,404	\$ 320,758	\$ 364,134	\$ 292,633	\$ 292,633
Fines - Court-ETC	000-5020-20	9,579	15,921	17,447	14,096	14,096
<b>Total Revenues</b>		<b>216,983</b>	<b>336,679</b>	<b>381,581</b>	<b>306,729</b>	<b>306,729</b>
<b>Other Sources</b>						
Transfers In		-	-	-	-	-
<b>Total Other Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>		<b>216,983</b>	<b>336,679</b>	<b>381,581</b>	<b>306,729</b>	<b>306,729</b>
<b>OTHER USES</b>						
Transfers Out - General Fund	080-5090-10	160,000	172,285	238,691	246,308	339,861
<b>Total Other Uses</b>		<b>160,000</b>	<b>172,285</b>	<b>238,691</b>	<b>246,308</b>	<b>339,861</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>		<b>160,000</b>	<b>172,285</b>	<b>238,691</b>	<b>246,308</b>	<b>339,861</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>						
<b>EXPENDITURES AND OTHER USES</b>		<b>56,983</b>	<b>164,394</b>	<b>142,890</b>	<b>60,421</b>	<b>(33,132)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>69,159</b>	<b>126,142</b>	<b>290,536</b>	<b>433,426</b>	<b>433,426</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 126,142</b>	<b>\$ 290,536</b>	<b>\$ 433,426</b>	<b>\$ 493,847</b>	<b>\$ 400,294</b>

**Municipal Government Capital Improvements Fund**

**Fund Purpose**

This fund accounts for the expenditures of revenues received from the State of Alabama solely for capital improvements.



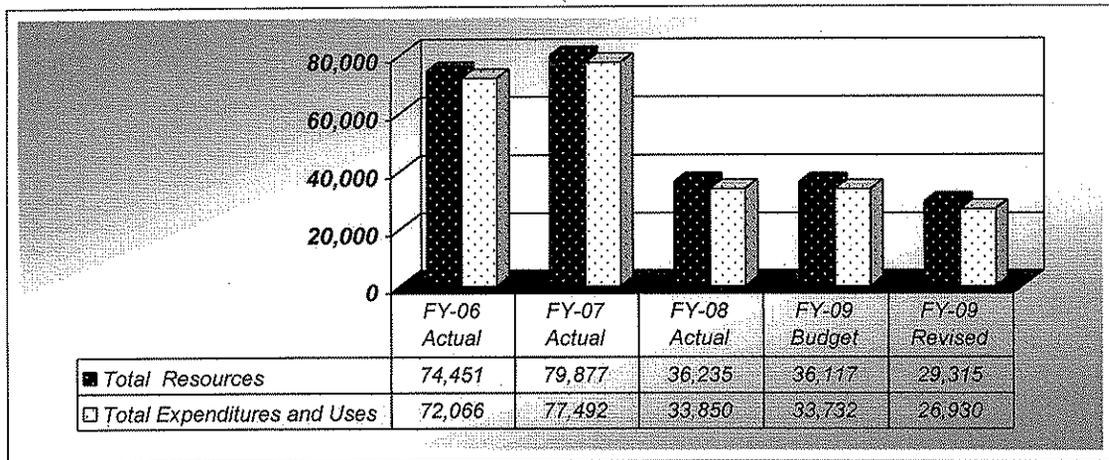
**SPECIAL REVENUE FUND  
MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Other Taxes	000-7676-00	\$ 174,003	\$ 200,516	\$ 209,817	\$ 216,110	\$ 356,771
Investment Earnings	000-6030-23	20,211	27,835	21,319	14,097	3,200
<b>TOTAL REVENUES</b>		<b>194,214</b>	<b>228,351</b>	<b>231,136</b>	<b>230,207</b>	<b>359,971</b>
<b>EXPENDITURES</b>						
Capital Outlay - Downtown Development	010-2951-00	1,500	-	-	30,000	30,000
Capital Outlay - Senior Center	160-2951-00	-	-	2,450	47,550	47,550
<b>TOTAL EXPENDITURES</b>		<b>1,500</b>	<b>-</b>	<b>2,450</b>	<b>77,550</b>	<b>77,550</b>
<b>OTHER USES</b>						
Transfers Out - Capital Projects Fund	010-5090-00	70,004	-	-	1,050,000	1,050,000
Transfers Out - General Fund	010-5030-01	-	-	-	-	-
<b>TOTAL OTHER USES</b>		<b>70,004</b>	<b>-</b>	<b>-</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>		<b>71,504</b>	<b>-</b>	<b>2,450</b>	<b>1,127,550</b>	<b>1,127,550</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
		<b>122,710</b>	<b>228,351</b>	<b>228,686</b>	<b>(897,343)</b>	<b>(767,579)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>358,340</b>	<b>481,050</b>	<b>709,401</b>	<b>938,086</b>	<b>938,087</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 481,050</b>	<b>\$ 709,401</b>	<b>\$ 938,087</b>	<b>\$ 40,743</b>	<b>\$ 170,508</b>

**Domestic Violence Fund**

**Fund Purpose**

The fund is used 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.



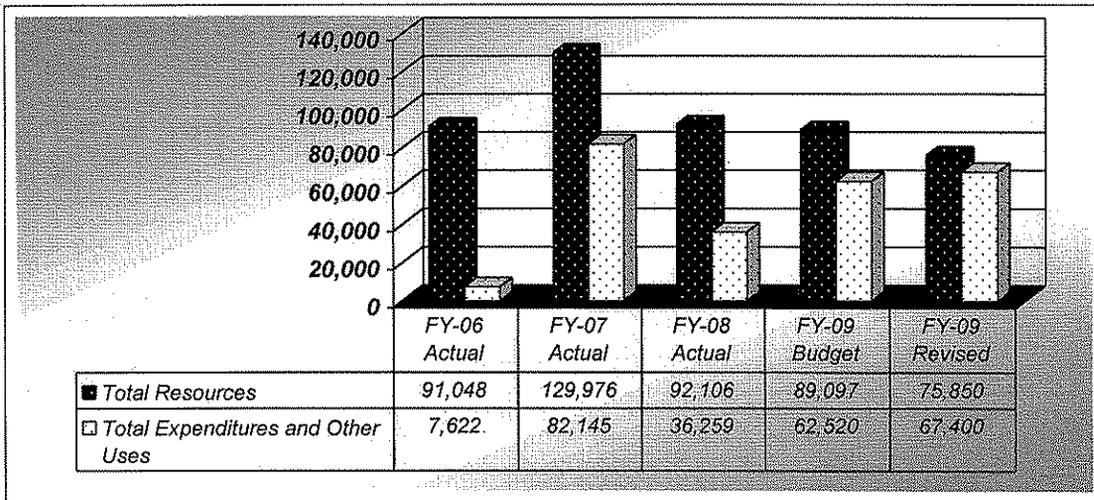
**SPECIAL REVENUE FUND  
DOMESTIC VIOLENCE GRANT**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Grant	000-6400-00	\$ 29,869	\$ 31,308	\$ 19,465	\$ 6,230	\$ 6,230
Contributions and Donations	000-7002-78	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>29,869</b>	<b>31,308</b>	<b>19,465</b>	<b>6,230</b>	<b>6,230</b>
<b>OTHER SOURCES</b>						
Transfers In - General Fund	000-3910-00	43,180	46,184	14,385	27,502	20,700
<b>TOTAL OTHER SOURCES</b>		<b>43,180</b>	<b>46,184</b>	<b>14,385</b>	<b>27,502</b>	<b>20,700</b>
<b>TOTAL REVENUES OTHER SOURCES</b>		<b>73,049</b>	<b>77,492</b>	<b>33,850</b>	<b>33,732</b>	<b>26,930</b>
<b>EXPENDITURES</b>						
<b>Police Department</b>						
Salaries	020-1101-00	52,874	56,594	24,981	25,000	20,000
Retirement	020-1301-00	4,021	4,392	1,991	2,000	2,000
Payroll Taxes	020-1304-00	4,043	4,329	1,911	1,864	1,530
Health Insurance	020-1336-00	7,823	8,350	3,188	3,098	2,010
Telephone	020-2121-00	759	725	118	135	135
Supplies	020-2405-00	31	-	-	-	-
Training	020-2701-00	-	90	291	300	300
Workers Compensation	020-2801-00	2,515	3,012	1,370	1,335	955
Victims' Expense	020-2900-00	-	-	-	-	-
Capital Outlay	020-2951-00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>72,066</b>	<b>77,492</b>	<b>33,850</b>	<b>33,732</b>	<b>26,930</b>
<b>REVENUES AND OTHERS SOURCES OVER (UNDER) EXPENDITURES</b>						
		<b>983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>						
		<b>1,402</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>	<b>2,385</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>						
		<b>\$ 2,385</b>				

**Cemetery Fund**

**Fund Purpose**

The fund is used to accounts for expenditures of revenues for maintenance of the City's cemeteries which includes providing the services of opening and closing graves.



**SPECIAL REVENUE FUND  
CEMETERY**

	Account Number	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>						
Cemetery Lots	000-5120-00	37,150	34,100	23,100	15,600	10,000
Labor Receipts	000-5110-00	14,400	12,450	21,175	17,650	10,000
<b>TOTAL REVENUES</b>		<b>51,550</b>	<b>46,550</b>	<b>44,275</b>	<b>33,250</b>	<b>20,000</b>
<b>EXPENDITURES</b>						
Cemetery Lots Expense	030-1650-00	7,622	11,335	10,176	10,000	20,000
Sub Contract Works	030-1930-00	-	15,513	20,966	22,620	20,000
Utilities	030-2131-00	-	111	2,020	3,000	500
Capital Outlay	030-2951-00	-	55,186	3,094	26,900	26,900
<b>TOTAL EXPENDITURES</b>		<b>7,622</b>	<b>82,145</b>	<b>36,256</b>	<b>62,520</b>	<b>67,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>43,928</b>	<b>(35,595)</b>	<b>8,019</b>	<b>(29,270)</b>	<b>(47,400)</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>		<b>39,498</b>	<b>83,426</b>	<b>47,831</b>	<b>55,847</b>	<b>55,850</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>		<b>\$ 83,426</b>	<b>\$ 47,831</b>	<b>\$ 55,850</b>	<b>\$ 26,577</b>	<b>\$ 8,450</b>



**THE CITY OF  
MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**DEBT SERVICE FUNDS**

**Description**

A **Debt service Fund** is used to account for the accumulation of resources for the payment of general obligation long-term debt of principal and interest that are 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 City maintains the following debt service funds:

- 1998-A General Obligation School Bond Fund
- 1998-B General Obligation School Bond Fund
- 1999 General Obligation School Bond Fund
- 2000 General Obligation School Bond Fund
- 2001-A General Obligation School Bond Fund
- 2002 General Obligation School Bond Fund
- 2005 General Obligation Bond Fund
- 2006 General Obligation Bond Fund
- 2008 General Obligation School Bond Fund

The specific resources of the individual Debt Service Funds are 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, 2008 is not less than \$510,952,780.

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

- ▶ Long-term debt will not be used for operating purposes and the life of the bonds will not exceed the useful life of the projects financed.
- ▶ Full disclosure of operations will be made to the bond rating agencies. The City shall, with the assistance of fiscal advisors or bond counsel, will 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 provided 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.

Future debt issues will be considered within the parameters of the City's financial policies, supporting revenues and political climate.

#### Debt Rating

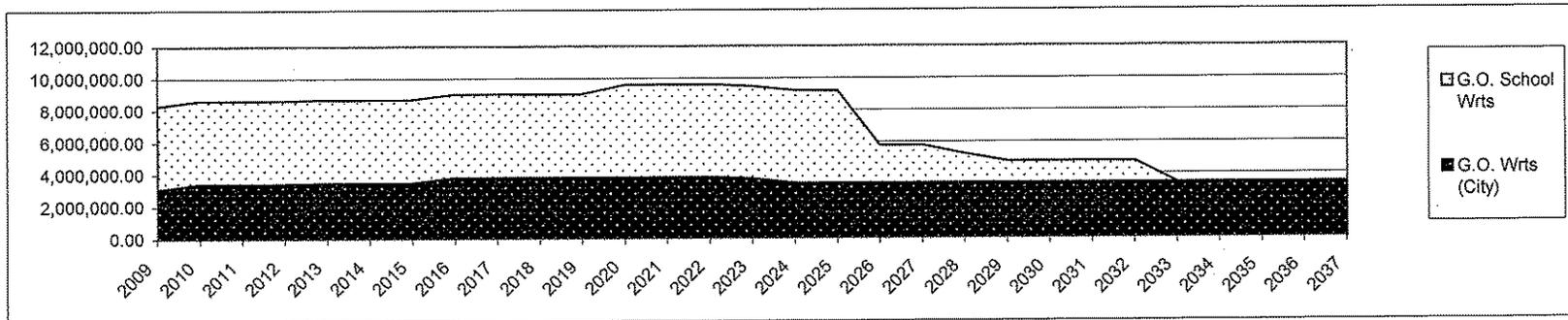
**Moody's Investor Services, Inc.** rated the City's general obligation bonds an A1. The rating reflects the City's fast growing residential tax base and dynamic regional economy, sound financial position, and above average yet manageable debt position.

**Standard & Poor's** rated the City's general obligation bonds an AA with a stable outlook. The rating reflects the City's rapidly growing economic base, high wealth and income level and the improved financial position of the General Fund.

**DEBT SERVICE REQUIREMENTS  
GENERAL OBLIGATION WARRANTS**

CITY				SCHOOL				TOTAL		P & I
YEAR	Principal	Interest	Total	YEAR	Principal	Interest	Total	Principal	Interest	TOTAL
2009	445,000.00	2,617,906.26	3,062,906.26	2009	2,105,000.00	3,108,327.53	5,213,327.53	2,550,000.00	5,726,233.79	8,276,233.79
2010	835,000.00	2,580,681.26	3,415,681.26	2010	2,190,000.00	3,021,566.28	5,211,566.28	3,025,000.00	5,602,247.54	8,627,247.54
2011	870,000.00	2,547,106.26	3,417,106.26	2011	2,285,000.00	2,928,357.53	5,213,357.53	3,155,000.00	5,475,463.79	8,630,463.79
2012	905,000.00	2,512,281.26	3,417,281.26	2012	2,385,000.00	2,827,361.28	5,212,361.28	3,290,000.00	5,339,642.54	8,629,642.54
2013	990,000.00	2,488,200.01	3,478,200.01	2013	2,495,000.00	2,719,016.28	5,214,016.28	3,485,000.00	5,207,216.29	8,692,216.29
2014	1,045,000.00	2,432,081.26	3,477,081.26	2014	2,610,000.00	2,603,120.65	5,213,120.65	3,655,000.00	5,035,201.91	8,690,201.91
2015	1,100,000.00	2,372,993.76	3,472,993.76	2015	2,730,000.00	2,480,990.02	5,210,990.02	3,830,000.00	4,853,983.78	8,683,983.78
2016	1,485,000.00	2,310,743.76	3,795,743.76	2016	2,860,000.00	2,351,830.02	5,211,830.02	4,345,000.00	4,662,573.78	9,007,573.78
2017	1,560,000.00	2,237,025.01	3,797,025.01	2017	2,995,000.00	2,214,562.52	5,209,562.52	4,555,000.00	4,451,587.53	9,006,587.53
2018	1,635,000.00	2,159,643.76	3,794,643.76	2018	3,145,000.00	2,069,152.52	5,214,152.52	4,780,000.00	4,228,796.28	9,008,796.28
2019	1,720,000.00	2,078,343.76	3,798,343.76	2019	3,295,000.00	1,914,827.52	5,209,827.52	5,015,000.00	3,993,171.28	9,008,171.28
2020	1,810,000.00	1,992,943.76	3,802,943.76	2020	4,040,000.00	1,740,586.27	5,780,586.27	5,850,000.00	3,733,530.03	9,583,530.03
2021	1,905,000.00	1,902,943.76	3,807,943.76	2021	4,245,000.00	1,538,078.77	5,783,078.77	6,150,000.00	3,441,022.53	9,591,022.53
2022	2,000,000.00	1,808,343.76	3,808,343.76	2022	4,450,000.00	1,332,397.52	5,782,397.52	6,450,000.00	3,140,741.28	9,590,741.28
2023	1,985,000.00	1,708,893.76	3,693,893.76	2023	4,670,000.00	1,112,398.14	5,782,398.14	6,655,000.00	2,821,291.90	9,476,291.90
2024	1,850,000.00	1,570,118.76	3,420,118.76	2024	4,900,000.00	879,920.01	5,779,920.01	6,750,000.00	2,450,038.77	9,200,038.77
2025	1,935,000.00	1,484,956.26	3,419,956.26	2025	5,145,000.00	637,347.51	5,782,347.51	7,080,000.00	2,122,303.77	9,202,303.77
2026	2,020,000.00	1,395,968.76	3,415,968.76	2026	1,875,000.00	467,621.26	2,342,621.26	3,895,000.00	1,863,590.02	5,758,590.02
2027	2,115,000.00	1,302,931.26	3,417,931.26	2027	1,975,000.00	373,018.76	2,348,018.76	4,090,000.00	1,675,950.02	5,765,950.02
2028	2,215,000.00	1,205,506.26	3,420,506.26	2028	1,500,000.00	285,883.76	1,785,883.76	3,715,000.00	1,491,390.02	5,206,390.02
2029	2,315,000.00	1,103,581.26	3,418,581.26	2029	1,115,000.00	218,709.38	1,333,709.38	3,430,000.00	1,322,290.64	4,752,290.64
2030	2,420,000.00	997,043.76	3,417,043.76	2030	1,175,000.00	160,028.13	1,335,028.13	3,595,000.00	1,157,071.89	4,752,071.89
2031	2,535,000.00	885,556.26	3,420,556.26	2031	1,235,000.00	98,271.88	1,333,271.88	3,770,000.00	983,828.14	4,753,828.14
2032	2,650,000.00	770,550.01	3,420,550.01	2032	1,300,000.00	33,312.50	1,333,312.50	3,950,000.00	803,862.51	4,753,862.51
2033	2,765,000.00	652,096.88	3,417,096.88					2,765,000.00	652,096.88	3,417,096.88
2034	2,895,000.00	522,856.25	3,417,856.25					2,895,000.00	522,856.25	3,417,856.25
2035	3,035,000.00	382,018.75	3,417,018.75					3,035,000.00	382,018.75	3,417,018.75
2036	3,185,000.00	234,293.75	3,419,293.75					3,185,000.00	234,293.75	3,419,293.75
2037	3,340,000.00	79,325.00	3,419,325.00					3,340,000.00	79,325.00	3,419,325.00
<b>TOTAL</b>	<b>55,565,000.00</b>	<b>46,336,934.62</b>	<b>101,901,934.62</b>	<b>TOTAL</b>	<b>66,720,000.00</b>	<b>37,116,686.04</b>	<b>103,836,686.04</b>	<b>122,285,000.00</b>	<b>83,453,620.66</b>	<b>205,738,620.66</b>

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**DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2009**

<b>ISSUE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>
General Obligation School Warrants, Series 1998-A	170,000	283,585
General Obligation School Warrants, Series 1998-B	510,000	467,599
General Obligation School Warrants, Series 1999	470,000	501,924
General Obligation School Warrants, Series 2000	155,000	137,604
General Obligation School Warrants, Series 2001-A	235,000	324,139
General Obligation School Warrants, Series 2002	480,000	852,694
General Obligation Warrants, Series 2005	445,000	908,988
General Obligation Warrants, Series 2006	-0-	1,708,920
General Obligation School Warrants, Series 2008	85,000	540,887
<b>TOTAL</b>	<b>2,550,000</b>	<b>5,726,340</b>

**DEBT SERVICE FUNDS  
SUMMARY**

	1998 A Bond Fund	1998 B Bond Fund	1999 Bond Fund	2000 Bond Fund	2001 A Bond Fund	2002 Bond Fund	2005 Bond Fund	2006 Bond Fund	2008 Bond Fund	Total All Funds
<b>REVENUES</b>										
Other Operating Revenues	\$ -	\$ 350	\$ 350	\$ -	\$ 130	\$ 110	\$ 325	\$ 214	\$ 101	\$ 1,580
<b>Total Revenues</b>	-	350	350	-	130	110	325	214	101	1,580
<b>OTHER SOURCES</b>										
Transfers In	-	-	-	-	-	-	1,353,988	1,708,920	-	3,062,908
Transfers In - Madison City Schools	453,585	977,599	971,924	292,604	559,139	1,332,694	-	-	625,887	5,213,432
<b>Total Other Sources</b>	453,585	977,599	971,924	292,604	559,139	1,332,694	1,353,988	1,708,920	625,887	8,276,340
<b>TOTAL REVENUES AND OTHER SOURCES</b>	453,585	977,949	972,274	292,604	559,269	1,332,804	1,354,313	1,709,134	625,988	8,277,920
<b>EXPENDITURES</b>										
General Administration	-	-	-	-	7	110	200	200	47	564
Debt Service:										
Payment on Debt	170,000	510,000	470,000	155,000	235,000	480,000	445,000	-	85,000	2,550,000
Interest	283,585	467,599	501,924	137,604	324,139	852,694	908,988	1,708,920	540,887	5,726,340
<b>TOTAL EXPENDITURES</b>	453,585	977,599	971,924	292,604	559,146	1,332,804	1,354,188	1,709,120	625,934	8,276,904
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>										
<b>EXPENDITURES</b>	-	350	350	-	123	-	125	14	54	1,016
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	-	10	10	68,835	259	-	484,772	23,774	40,890	618,550
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	\$ -	\$ 360	\$ 360	\$ 68,835	\$ 382	\$ -	\$ 484,897	\$ 23,788	\$ 40,944	\$ 619,566

**DEBT SERVICE FUND  
1998-A BOND**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>					
Interest Income	\$ 694	\$ 182	\$ 52	\$ 51	\$ -
<b>Total Revenues</b>	<b>694</b>	<b>182</b>	<b>52</b>	<b>51</b>	<b>-</b>
<b>OTHER SOURCES</b>					
Transfers In - Madison City Schools	457,000	454,372	456,703	453,585	453,585
<b>Total Other Sources</b>	<b>457,000</b>	<b>454,372</b>	<b>456,703</b>	<b>453,585</b>	<b>453,585</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>457,694</b>	<b>454,554</b>	<b>456,755</b>	<b>453,636</b>	<b>453,585</b>
<b>EXPENDITURES</b>					
General Administration	41	10	4	-	-
<b>Debt Service</b>					
Payment on Debt	150,000	155,000	165,000	170,000	170,000
Interest	307,345	299,796	291,876	283,585	283,585
<b>TOTAL EXPENDITURES</b>	<b>457,386</b>	<b>454,806</b>	<b>456,880</b>	<b>453,585</b>	<b>453,585</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>308</b>	<b>(252)</b>	<b>(125)</b>	<b>51</b>	<b>-</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>69</b>	<b>377</b>	<b>125</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 377</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 51</b>	<b>\$ -</b>

**DEBT SERVICE FUND**  
**1998-B BOND**

	<b>FY-06 Actual</b>	<b>FY-07 Actual</b>	<b>FY-08 Actual</b>	<b>FY-09 Budget</b>	<b>FY-09 Revised Budget</b>
<b>REVENUES</b>					
Interest Income	\$ 362	\$ 474	\$ 175	\$ 165	\$ 350
<b>Total Revenues</b>	<b>362</b>	<b>474</b>	<b>175</b>	<b>165</b>	<b>350</b>
<b>OTHER SOURCES</b>					
Transfers In - Madison City Schools	974,865	974,720	974,111	977,599	977,599
<b>Total Other Sources</b>	<b>974,865</b>	<b>974,720</b>	<b>974,111</b>	<b>977,599</b>	<b>977,599</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>975,227</b>	<b>975,194</b>	<b>974,286</b>	<b>977,764</b>	<b>977,949</b>
<b>EXPENDITURES</b>					
General Administration	-	-	-	-	-
<b>Debt Service</b>					
Payment on Debt	445,000	465,000	485,000	510,000	510,000
Interest	529,865	510,411	489,744	467,599	467,599
<b>TOTAL EXPENDITURES</b>	<b>974,865</b>	<b>975,411</b>	<b>974,744</b>	<b>977,599</b>	<b>977,599</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>362</b>	<b>(217)</b>	<b>(458)</b>	<b>165</b>	<b>350</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>323</b>	<b>685</b>	<b>468</b>	<b>10</b>	<b>10</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 685</b>	<b>\$ 468</b>	<b>\$ 10</b>	<b>\$ 175</b>	<b>\$ 360</b>

**DEBT SERVICE FUND  
1999 BOND**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>					
Interest Income	\$ 358	\$ 483	\$ 173	\$ 162	\$ 350
<b>Total Revenues</b>	<b>358</b>	<b>483</b>	<b>173</b>	<b>162</b>	<b>350</b>
<b>OTHER SOURCES</b>					
Transfers In - Madison City Schools	981,248	973,353	975,381	971,924	971,924
<b>Total Other Sources</b>	<b>981,248</b>	<b>973,353</b>	<b>975,381</b>	<b>971,924</b>	<b>971,924</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>981,606</b>	<b>973,836</b>	<b>975,554</b>	<b>972,086</b>	<b>972,274</b>
<b>EXPENDITURES</b>					
General Administration	-	-	-	-	-
<b>Debt Service</b>					
Payment on Debt	425,000	435,000	455,000	470,000	470,000
Interest	556,248	539,048	521,020	501,924	501,924
<b>TOTAL EXPENDITURES</b>	<b>981,248</b>	<b>974,048</b>	<b>976,020</b>	<b>971,924</b>	<b>971,924</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>358</b>	<b>(212)</b>	<b>(466)</b>	<b>162</b>	<b>350</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>330</b>	<b>688</b>	<b>476</b>	<b>10</b>	<b>10</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 688</b>	<b>\$ 476</b>	<b>\$ 10</b>	<b>\$ 172</b>	<b>\$ 360</b>

**DEBT SERVICE FUND  
2000 BOND**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>					
Interest Income	\$ 196	\$ 594	\$ 69	\$ 28	\$ -
<b>Total Revenues</b>	<b>196</b>	<b>594</b>	<b>69</b>	<b>28</b>	<b>-</b>
<b>OTHER SOURCES</b>					
Transfers In	285,493	288,640	284,895	292,604	292,604
<b>Total Other Sources</b>	<b>285,493</b>	<b>288,640</b>	<b>284,895</b>	<b>292,604</b>	<b>292,604</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>285,689</b>	<b>289,234</b>	<b>284,964</b>	<b>292,632</b>	<b>292,604</b>
<b>EXPENDITURES</b>					
General Administration	-	-	-	-	-
<b>Debt Service</b>					
Payment on Debt	130,000	140,000	145,000	155,000	155,000
Interest	158,775	152,210	145,070	137,604	137,604
<b>TOTAL EXPENDITURES</b>	<b>288,775</b>	<b>292,210</b>	<b>290,070</b>	<b>292,604</b>	<b>292,604</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>(3,086)</b>	<b>(2,976)</b>	<b>(5,106)</b>	<b>28</b>	<b>-</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>80,003</b>	<b>76,917</b>	<b>73,941</b>	<b>68,835</b>	<b>68,835</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 76,917</b>	<b>\$ 73,941</b>	<b>\$ 68,835</b>	<b>\$ 68,863</b>	<b>\$ 68,835</b>

**DEBT SERVICE FUND  
2001-A BOND**

	<b>FY-06 Actual</b>	<b>FY-07 Actual</b>	<b>FY-08 Actual</b>	<b>FY-09 Budget</b>	<b>FY-09 Revised Budget</b>
<b>REVENUES</b>					
Interest Income	\$ 418	\$ 507	\$ 135	\$ 134	\$ 130
<b>Total Revenues</b>	<b>418</b>	<b>507</b>	<b>135</b>	<b>134</b>	<b>130</b>
<b>OTHER SOURCES</b>					
Transfers In - Madison City Schools	561,551	559,228	562,395	559,139	559,139
<b>Total Other Sources</b>	<b>561,551</b>	<b>559,228</b>	<b>562,395</b>	<b>559,139</b>	<b>559,139</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>561,969</b>	<b>559,735</b>	<b>562,530</b>	<b>559,273</b>	<b>559,269</b>
<b>EXPENDITURES</b>					
General Administration	25	26	6	7	7
<b>Debt Service</b>					
Payment on Debt	215,000	220,000	230,000	235,000	235,000
Interest	346,738	339,938	332,395	324,139	324,139
<b>TOTAL EXPENDITURES</b>	<b>561,763</b>	<b>559,964</b>	<b>562,401</b>	<b>559,146</b>	<b>559,146</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>206</b>	<b>(229)</b>	<b>129</b>	<b>127</b>	<b>123</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>153</b>	<b>359</b>	<b>130</b>	<b>259</b>	<b>259</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 359</b>	<b>\$ 130</b>	<b>\$ 259</b>	<b>\$ 386</b>	<b>\$ 382</b>

**DEBT SERVICE FUND  
2002 BOND**

	<b>FY-06 Actual</b>	<b>FY-07 Actual</b>	<b>FY-08 Actual</b>	<b>FY-09 Budget</b>	<b>FY-09 Revised Budget</b>
<b>REVENUES</b>					
Interest Income	\$ 1,182	\$ 455	\$ 111	\$ 110	\$ 110
<b>Total Revenues</b>	<b>1,182</b>	<b>455</b>	<b>111</b>	<b>110</b>	<b>110</b>
<b>OTHER SOURCES</b>					
Transfers In - Madison City Schools	1,334,213	1,333,816	1,331,445	1,332,694	1,332,694
<b>Total Other Sources</b>	<b>1,334,213</b>	<b>1,333,816</b>	<b>1,331,445</b>	<b>1,332,694</b>	<b>1,332,694</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,335,395</b>	<b>1,334,271</b>	<b>1,331,556</b>	<b>1,332,804</b>	<b>1,332,804</b>
<b>EXPENDITURES</b>					
General Administration	57	20	8	110	110
Bond Issuance Costs	-	-	-	-	-
<b>Debt Service</b>					
Payment on Debt	445,000	455,000	465,000	480,000	480,000
Interest	890,111	879,306	866,877	852,694	852,694
<b>TOTAL EXPENDITURES</b>	<b>1,335,168</b>	<b>1,334,326</b>	<b>1,331,885</b>	<b>1,332,804</b>	<b>1,332,804</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>227</b>	<b>(55)</b>	<b>(329)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>157</b>	<b>384</b>	<b>329</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 384</b>	<b>\$ 329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DEBT SERVICE FUND  
2005 BOND**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Actual	FY-09 Revised Budget
<b>REVENUES</b>					
Interest Income	\$ 4,022	\$ 3,764	\$ 2,727	\$ 1,600	\$ 325
<b>Total Revenues</b>	<b>4,022</b>	<b>3,764</b>	<b>2,727</b>	<b>1,600</b>	<b>325</b>
<b>OTHER SOURCES</b>					
Transfers In	1,339,864	1,333,823	1,345,994	1,353,988	1,353,988
<b>Total Other Sources</b>	<b>1,339,864</b>	<b>1,333,823</b>	<b>1,345,994</b>	<b>1,353,988</b>	<b>1,353,988</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,343,886</b>	<b>1,337,587</b>	<b>1,348,721</b>	<b>1,355,588</b>	<b>1,354,313</b>
<b>EXPENDITURES</b>					
General Administration	257	194	140	200	200
<b>Debt Service</b>					
Payment on Debt	375,000	390,000	425,000	445,000	445,000
Interest	975,083	954,645	933,000	908,988	908,988
<b>TOTAL EXPENDITURES</b>	<b>1,350,340</b>	<b>1,344,839</b>	<b>1,358,140</b>	<b>1,354,188</b>	<b>1,354,188</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>(6,454)</b>	<b>(7,252)</b>	<b>(9,419)</b>	<b>1,400</b>	<b>125</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	<b>507,897</b>	<b>501,443</b>	<b>494,191</b>	<b>484,772</b>	<b>484,772</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	<b>\$ 501,443</b>	<b>\$ 494,191</b>	<b>\$ 484,772</b>	<b>\$ 486,172</b>	<b>\$ 484,897</b>

**DEBT SERVICE FUND  
2006 Bond**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>					
Interest Income	\$ -	\$ 20,876	\$ 3,177	\$ 2,500	\$ 214
<b>Total Revenues</b>	-	<b>20,876</b>	<b>3,177</b>	<b>2,500</b>	<b>214</b>
<b>OTHER SOURCES</b>					
Transfers In	-	854,459	1,708,919	1,708,920	1,708,920
Bonds Issued	-	37,980,000	-	-	-
Premium on Debt Issued	-	285,481	-	-	-
<b>Total Other Sources</b>	-	<b>39,119,940</b>	<b>1,708,919</b>	<b>1,708,920</b>	<b>1,708,920</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	-	<b>39,140,816</b>	<b>1,712,096</b>	<b>1,711,420</b>	<b>1,709,134</b>
<b>EXPENDITURES</b>					
General Administration	-	97	182	200	200
Bond Issuance Costs	-	227,200	-	-	-
<b>Debt Service</b>					
Payment on Debt	-	-	-	-	-
Interest	-	854,459	1,708,919	1,708,920	1,708,920
<b>Total Expenditures</b>	-	<b>1,081,756</b>	<b>1,709,101</b>	<b>1,709,120</b>	<b>1,709,120</b>
<b>OTHER USES</b>					
Transfers Out	-	11,998,210	-	-	-
Payment to refund bonds 1998-C	-	16,580,618	-	-	-
Payment to refund bonds 2001	-	9,127,128	-	-	-
Discount on Bonds Issued	-	332,325	-	-	-
<b>Total Other Uses</b>	-	<b>38,038,281</b>	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	-	<b>39,120,037</b>	<b>1,709,101</b>	<b>1,709,120</b>	<b>1,709,120</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES AND OTHER USES</b>	-	<b>20,779</b>	<b>2,995</b>	<b>2,300</b>	<b>14</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	-	-	<b>20,779</b>	<b>23,774</b>	<b>23,774</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	\$ -	\$ <b>20,779</b>	\$ <b>23,774</b>	\$ <b>26,074</b>	\$ <b>23,788</b>

**DEBT SERVICE FUND  
2008 BOND**

	FY-06 Actual	FY-07 Actual	FY-08 Actual	FY-09 Budget	FY-09 Revised Budget
<b>REVENUES</b>					
Interest Income	\$ -	\$ -	\$ 40,891	\$ -	\$ 101
<b>Total Revenues</b>	-	-	<b>40,891</b>	-	<b>101</b>
<b>OTHER SOURCES</b>					
Transfers In - Madison City Schools	-	-	180,635	625,887	625,887
Bond Proceeds 2008 Bond	-	-	12,235,000	-	-
Premium on Debt Issued	-	-	31,783	-	-
<b>Total Other Sources</b>	-	-	<b>12,447,418</b>	<b>625,887</b>	<b>625,887</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	-	-	<b>12,488,309</b>	<b>625,887</b>	<b>625,988</b>
<b>EXPENDITURES</b>					
General Administration	-	-	-	-	47
Bond Issuance Costs	-	-	264,695	-	-
<b>Debt Service</b>					
Payment on Debt	-	-	-	85,000	85,000
Interest	-	-	180,635	540,887	540,887
<b>TOTAL EXPENDITURES</b>	-	-	<b>445,330</b>	<b>625,887</b>	<b>625,934</b>
<b>OTHER USES</b>					
Transfers Out - Madison City Schools	-	-	12,002,089	-	-
<b>Total Other Uses</b>	-	-	<b>12,002,089</b>	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	-	-	<b>12,447,419</b>	<b>625,887</b>	<b>625,934</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	-	-	<b>40,890</b>	-	<b>54</b>
<b>BEGINNING FUND BALANCE - OCTOBER 1</b>	-	-	-	-	<b>40,890</b>
<b>ENDING FUND BALANCE - SEPTEMBER 30</b>	\$ -	\$ -	\$ 40,890	\$ -	\$ 40,944

**THE CITY OF  
MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**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 and 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 projects are added and deleted from the funded and unfunded lists of projects as the governing body assesses the needs of the City.

- A. Preparation - The City's capital budget will include all capital projects and all capital resources. The capital budget will be compiled by the Finance Department, under the directions of the Mayor, with the involvement of all required Department Heads. The Finance Department will monitor 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 is 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, 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 must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so an appropriation can be made before a capital project contract is presented to the City Council for approval.
- E. Program Planning - The capital budget will include capital improvements program plans for future years. The planning time frame should normally be three to five years. The replacement and maintenance for capital items should be projected for the next five years. Future maintenance and operations will be fully costed, so that these costs can be 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, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used 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 are 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. The amount will be established annually so that repairs will be made for an amount designated as a percentage of the value of the 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. Detetailed 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

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Comments:

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VIII. Relation to other projects

A. Of this department                      Yes \_\_\_\_\_ No \_\_\_\_\_  
Name of projects                      How related

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B. Of other departments                      Yes \_\_\_\_\_ No \_\_\_\_\_  
Department                      Name of projects                      How related

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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?

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X. Recommended financing

_____ Federal aid	_____ Bonds
_____ State aid	_____ Motor fuel tax
_____ Special assessments	_____ Capital reserve
_____ Current revenue	_____ Other
_____ Lease-purchase	

Comments:

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## 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, would be 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 must be 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 will be considered individually.

Grant-In-Aid Items - All expenditures of grant, matching or participating moneys from other governmental entities or private contributions which are expended in conjunction with the City's funds for Capital Improvement Projects may qualify as CIP items.

### DEFINITIONS

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called 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 – Expenditures for the acquisition of capital assets.

Capital Project – Project that results in the purchase or construction of capital assets, Capital project may encompasses 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 staff 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		
<b>M = multiplier; R = rating; Total Score = rating x multiplier</b>					<b>Total</b>		

## GUIDE TO DISTINGUISH CAPITAL BUDGET ITEMS FROM OPERATING BUDGET ITEMS

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

## 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.

**FUND BALANCE SUMMARY - CAPITAL**  
**Budgeted FY-09**  
**Capital Improvements Program**

<b>FUND BALANCE - OCTOBER 1, 2008</b>	<b>\$ 10,646,120</b>
<b>REVENUES</b>	
Investment earnings	35,000
<b>Total Revenues</b>	<b>35,000</b>
<b>OTHER SOURCES</b>	
Municipal Government Capital Improvements Revenue	1,050,000
<b>Total Other Sources</b>	<b>1,050,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 11,731,120</b>
<b>FY 2009 - PROJECTS</b>	
HVAC Units-Recreation Center at Dublin Park and Library Improvements	\$ 100,000
Improvements for Madison Public Library	100,000
Police Department Addition	1,331,211
Fire Station #2	1,195,100
Senior Center	425,000
Greenway Trail - Phase I	353,132
Greenway Trail - Phase II	458,200
Mill Creek Greenway Land Acquisition	50,000
Intersection - Hughes Road and Highway 72	205,564
Intersection - Rainbow Drive and Highway 72	54,200
Intersection - Wall Triana and Brownsferry Road	75,000
Intersection - Gillespie and Hughes Road	50,000
Traffic Signal - County Line/Palmer Road	95,931
Sidewalk - Joe Phillips (County Line to Corrine)	74,777
Sidewalk - Eastview (Hughes to Metta)	68,614
Sidewalk - County Line (Heritage School to Dock Murphy)	100,000
Bridge - Wall Triana at Mill Creek	260,288
Bridge - Mill Road at Mill Creek	379,869
Gillespie Road Extension	120,000
Wall Triana Widening (Engineering Brownsferry to Gooch)	240,300
Wall Triana Improvements - Gooch to N City Limits	403,862
Wall Triana Improvements - Madison Blvd. to Cleghorn	283,511
Eastview Extension to Wall Triana	1,169,868
Balch Road Extension to Mill Road	589,544
Mill Road Improvements	632,000
Repair Boulton Court at Bellwood	50,000
Extend Emerson Lane to Gillespie Road	50,000
Mill/Telluride/Whisperwood Drainage	169,513
Brownsferry N Side Drainage - Park Meadow Dr to Holly Spring	125,000
Homestead Drainage Improvements to Hwy 72	50,000
<b>Total FY 2009 Projects</b>	<b>9,260,484</b>
<b>FUND BALANCE - SEPTEMBER 30, 2009</b>	<b>\$ 2,470,636</b>

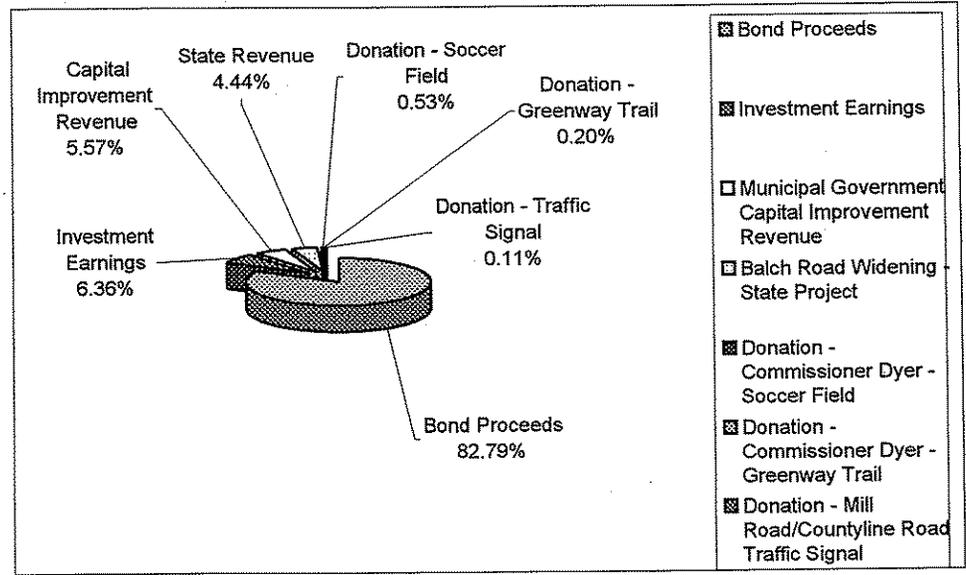
**CAPITAL IMPROVEMENTS PROGRAM  
FUNDED PROJECTS - BUDGETED  
FISCAL YEAR 2009  
As of February 28, 2009**

Project Number	Project Category/Description	Budget	Project To-Date Expended	Encumbered	Available	% of Budget Obligated or Expended
<b>BUILDING/FACILITY</b>						
05-073	Police Building Addition	\$ 1,350,000	\$ 105,414	\$ -	\$ 1,244,586	7.81%
07-086	Fire Station #2	1,200,000	4,900.00	-	1,195,100.00	0.41%
09-002	HVAC Units Recreation Department	100,000	-	-	100,000.00	0.00%
09-002	Improvements to Madison Public Library	100,000	-	-	100,000.00	0.00%
09-004	Senior Center Addition	425,000	-	-	425,000.00	0.00%
	<b>Total - Building/Facility</b>	<b>3,175,000</b>	<b>110,314.46</b>	<b>-</b>	<b>3,064,685.54</b>	<b>3.47%</b>
<b>PARKS AND RECREATION</b>						
05-018	Greenway Trail - Phase I (Bradford Creek)	563,378	211,618.71	-	351,759.29	37.56%
07-071	Greenway Trail - Phase II (Bradford Creek)	551,000	95,124.91	-	455,875.09	17.26%
09-005	Mill Creek Greenway Land Acquisition	50,000	-	-	50,000.00	0.00%
	<b>Total - Parks and Recreation</b>	<b>1,164,378</b>	<b>306,743.62</b>	<b>-</b>	<b>857,634.38</b>	<b>26.34%</b>
<b>STREETS AND SIDEWALKS</b>						
07-087	Intersection - Hughes Road and Highway 72	218,000	18,106.00	3,766.00	196,128.00	10.03%
07-088	Intersection - Rainbow Drive and Highway 72	55,000	800.00	-	54,200.00	1.45%
07-089	Intersection - Wall Triana and Brownsferry Road	75,000	-	-	75,000.00	0.00%
09-006	Intersection - Gillespie and Hughes Road	50,000	-	-	50,000.00	0.00%
07-020	Traffic Signal - County Line/Palmer Road	100,000	4,068.80	72,000.00	23,931.20	76.07%
07-036	Sidewalk - Joe Phillips (County Line to Corrine)	78,000	3,223.00	-	74,777.00	4.13%
05-042	Sidewalk - Eastview (Hughes to Metta)	70,000	10,228.83	-	59,771.17	14.61%
07-040	Sidewalk - County Line (Heritage School to Dock Murphy)	100,000	-	-	100,000.00	0.00%
07-027	Bridge - Wall Triana at Mill Creek	270,000	24,843.31	-	245,156.69	9.20%
07-029	Bridge - Mill Road at Mill Creek	385,000	-	-	385,000.00	0.00%
05-039	Gillespie Road Extension	1,844,671	1,728,847.41	-	115,823.59	93.72%
07-051	Wall Triana Widening (Engineering Brownfry to Gooch)	250,000	18,300.00	35,069.19	196,630.81	21.35%
07-091	Wall Triana Improvements - Gooch to N City Limits	410,000	34,955.39	2,745.00	372,299.61	9.20%
07-092	Wall Triana Improvements - Madison Blvd. to Cleghom	294,000	10,488.88	711.12	282,800.00	3.81%
07-047	Eastview Drive Extension to Wall Triana	1,200,000	47,585.08	19,185.00	1,133,229.92	5.56%
07-010	Balch Road Extension to Mill Road	1,200,000	756,313.92	13,071.74	430,614.34	64.12%
07-007	Mill Road Improvements	632,000	13,708.89	7,692.11	610,599.00	3.39%
07-085	Repair Boulton Court at Bellwood	50,000	-	44,637.50	5,362.50	89.28%
08-030	Extend Emerson Lane to Gillespie Road	50,000	-	-	50,000.00	0.00%
	<b>Total - Streets and Sidewalks</b>	<b>7,331,671</b>	<b>2,671,469.51</b>	<b>198,877.66</b>	<b>4,461,323.83</b>	<b>39.15%</b>
<b>DRAINAGE</b>						
05-028	Mill/Telluride/Whisperwood Drainage	175,800	22,315.14	28,906.00	124,578.86	29.14%
07-095	Brownferry N Side Drainage - Park Meadow Dr to Holly Spring	125,000	9,660.00	10,170.00	105,170.00	15.86%
09-007	Homestead Drainage Improvements to Hwy 72	50,000	-	-	50,000.00	0.00%
	<b>Total - Drainage</b>	<b>350,800</b>	<b>31,975.14</b>	<b>39,076.00</b>	<b>279,748.86</b>	<b>20.25%</b>
	<b>TOTAL ALL PROJECTS</b>	<b>\$ 12,021,849</b>	<b>\$ 3,120,503</b>	<b>\$ 237,954</b>	<b>\$ 8,663,393</b>	<b>27.94%</b>

**CITY OF MADISON, ALABAMA  
CAPITAL IMPROVEMENT PROGRAM  
FUNDING SOURCE AND PROJECT COST SUMMARY**

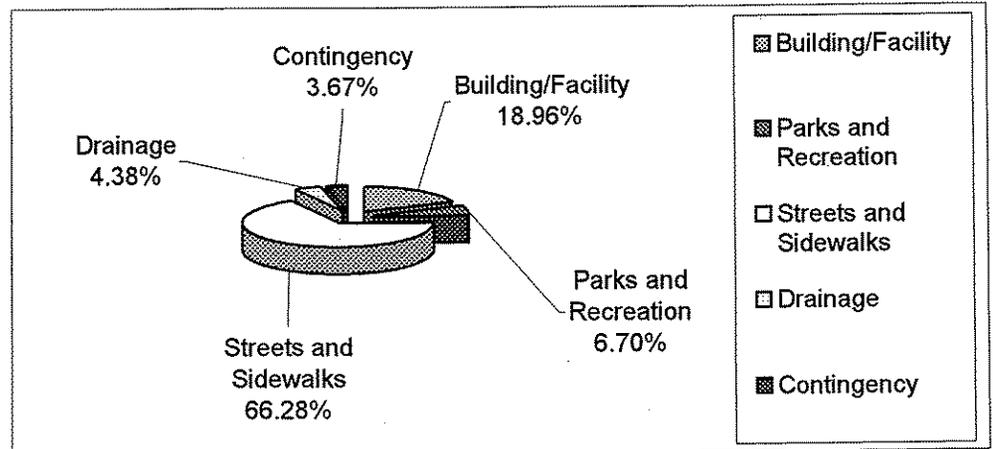
**FUNDING SOURCE**

Bond Proceeds	\$ 15,611,763
Investment Earnings	1,200,000
Municipal Government Capital Improvement Revenue	1,050,000
Balch Road Widening - State Project	838,000
Donation - Commissioner Dyer - Soccer Field	100,000
Donation - Commissioner Dyer - Greenway Trail	37,800
Donation - Mill Road/Countyline Road Traffic Signal	20,000
<b>Total</b>	<b><u>\$ 18,857,563</u></b>



**COST BY PROJECT CATEGORY**

Building/Facility	\$ 3,575,000
Parks and Recreation	1,264,378
Streets and Sidewalks	12,498,685
Drainage	826,500
Contingency	693,000
<b>Total</b>	<b><u>\$ 18,857,563</u></b>



**CAPITAL IMPROVEMENT PROGRAM  
FUNDED PROJECTS**

PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	BUILDING/ FACILITY	PARKS AND RECREATION	STREETS AND SIDEWALKS	DRAINAGE	CONTINGENCY	PROJECT COST TOTAL
	<b>BUILDING/FACILITY</b>						
07-072	City Hall HVAC & Upper Floor Renovations	\$ 400,000					\$ 400,000
05-073	Police Building Addition	1,350,000					1,350,000
07-086	Fire Station #2	1,200,000					1,200,000
09-002	HVAC Units-Recreation Center at Dublin Park and Library Improvements	200,000					200,000
09-004	Senior Center Addition	425,000					425,000
	<b>Total - Building/Facility</b>	<b>3,575,000</b>					<b>3,575,000</b>
	<b>PARKS AND RECREATION</b>						
05-018	Greenway Trail - Phase I (Bradford Creek)		563,378				563,378
07-071	Greenway Trail - Phase II (Bradford Creek)		551,000				551,000
05-041	Soccer Fields - Dublin Park		100,000				100,000
09-004	Mill Creek Greenway Land Acquisition		50,000				50,000
	<b>Total - Parks and Recreation</b>		<b>1,264,378</b>				<b>1,264,378</b>
	<b>STREETS AND SIDEWALKS</b>						
07-009	Intersection - Hughes Road/Old Madison Pike			250,000			250,000
05-436	Intersection - Jay Drive & Wall Triana			5,000			5,000
05-035	Intersection - County Line/I-565			105,000			105,000
05-025	Intersection - Sullivan/Palmer			1,498,265			1,498,265
05-051	Intersection - Wall Triana/Gillespie			336,892			336,892
07-087	Intersection - Hughes Road and Highway 72			218,000			218,000
07-088	Intersection - Rainbow Drive and Highway 72			55,000			55,000
07-089	Intersection - Wall Triana and Brownsferry Road			75,000			75,000
05-093	Traffic Signal - Hughes/Will Halsey Way			40,000			40,000
06-063	Traffic Signal - Mill Rd/County Line			130,000			130,000
07-017	Traffic Signal - Eastview / Slaughter			120,000			120,000
07-019	Traffic Signal - County Line/Crownridge			130,000			130,000
05-126	Traffic Signal - Zierdt at Mountainbrook			50,000			50,000
07-020	Traffic Signal - County Line Road at Palmer Road			100,000			100,000
05-365	Sidewalk-Hughes Rd (Mill to OMP)			49,300			49,300
07-036	Sidewalk - Joe Phillips (County Line to Corrine)			78,000			78,000
05-042	Sidewalk - Eastview (Hughes to Metta)			70,000			70,000
07-040	Sidewalk-County Line (Heritage School to Dock Murphy)			100,000			100,000
07-041	Sidewalk-Gillespie Road from Triana to Wellington			29,000			29,000
07-027	Bridge - Wall Triana at Mill Creek			270,000			270,000
07-024	Bridges - 2 on Gillespie Rd.			250,000			250,000
07-029	Bridge - Wall Triana at Mill Creek			385,000			385,000
06-076	Balch Road Widening			838,000			838,000
07-090	Balch Road Improvements			314,772			314,772

**CAPITAL IMPROVEMENT PROGRAM  
FUNDED PROJECTS**

<b>PROJECT NUMBER</b>	<b>PROJECT CATEGORY/DESCRIPTION</b>	<b>BUILDING/ FACILITY</b>	<b>PARKS AND RECREATION</b>	<b>STREETS AND SIDEWALKS</b>	<b>DRAINAGE</b>	<b>CONTINGENCY</b>	<b>PROJECT COST TOTAL</b>
05-039	Gillespie Road Extension			1,659,656			1,659,656
07-050	Wall Triana Widening (Construction - Mill to Brownsferry)			500,000			500,000
07-051	Wall Triana Widening (Engineering from Brownsferry to Gooch)			250,000			250,000
07-091	Wall Triana Improvements - Gooch to the N City Limits			410,000			410,000
07-092	Wall Triana Improvements - Madison Blvd to Cleghorn			294,000			294,000
05-140	Yancy Road			30,800			30,800
07-044	Zierdt Road - Five Lanes			500,000			500,000
05-419	RR-Quiet Zone Improvement (Shelton Rd)			128,000			128,000
07-046	Fire Station #1 Parking Apron			20,000			20,000
05-123	Fire/Police Training Facility Entrance Road			27,000			27,000
07-047	Eastview Extension to Wall Triana			1,200,000			1,200,000
07-010	Balch Road Extension to Mill Road			1,200,000			1,200,000
07-007	Mill Road Improvements			632,000			632,000
09-006	Intersection - Gillespie Road and Hughes Road			50,000			50,000
07-085	Repair Boulton Court at Bellwood			50,000			50,000
08-030	Extend Emerson Lane to Gillespie Road			50,000			50,000
	<b>Total - Streets and Sidewalks</b>			<b>12,498,685</b>			<b>12,498,685</b>
	<b>DRAINAGE</b>						
05-027	Homestead drainage				91,900		91,900
05-028	Mill/ Telluride/Whisperwood drainage				175,800		175,800
05-150	Silver Creek drainage				23,800		23,800
05-520	Madison Towne Center				70,000		70,000
05-592	Putnam Industrial Park				40,000		40,000
07-093	Downtown Drainage Improvements - Pension Row and Sullivan Street				150,000		150,000
07-094	Detention Pond Modifications for Two (2) Year Storms				100,000		100,000
07-095	Brownsferry North Side Drainage - Park Meadow Drive to Holly Pond				125,000		125,000
09-007	Homestead drainage improvements to Highway 72				50,000		50,000
	<b>Total - Drainage</b>				<b>826,500</b>		<b>826,500</b>
	<b>CONTINGENCY</b>					<b>693,000</b>	<b>693,000</b>
	<b>TOTAL</b>	<b>\$ 3,575,000</b>	<b>\$ 1,264,378</b>	<b>\$ 12,498,685</b>	<b>\$ 826,500</b>	<b>\$ 693,000</b>	<b>\$ 18,857,563</b>

**CAPITAL IMPROVEMENT PROGRAM  
COMPLETED PROJECTS  
2004 - 2008**

<b>PROJECT NUMBER</b>	<b>PROJECT TITLE</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>(OVER) UNDER BUDGET</b>
	<b>BUILDING/FACILITY</b>			
07-072	City Hall HVAC and Upper Floor Renovations	\$ 400,000	\$483,634.52	(\$83,634.52)
	<b>TOTAL - BUILDING BUILDING/FACILITY</b>	<b>400,000</b>	<b>483,634.52</b>	<b>(83,634.52)</b>
	<b>PARKS AND RECREATION</b>			
05-041	Soccer Fields - Dublin Park	100,000	110,815.42	(10,815.42)
	<b>TOTAL - PARKS AND RECREATION</b>	<b>100,000</b>	<b>110,815.42</b>	<b>(10,815.42)</b>
	<b>STREETS AND SIDEWALKS</b>			
07-009	Intersection - Hughes Road/Old Madison Pike	250,000	272,985.92	(22,985.92)
05-436	Intersection - Jay Drive and Wall Triana	5,000	0.00	5,000.00
05-025	Intersection - Sullivan/Palmer	1,498,265	1,380,819.60	117,445.40
05-051	Intersection - Wall Triana/Gillespie	336,892	310,749.05	26,142.95
05-093	Traffic Signal - Hughes/Will Halsey Way	40,000	24,201.76	15,798.24
06-063	Traffic Signal - Mill Rd/County Line	130,000	140,830.38	(10,830.38)
07-017	Traffic Signal - Eastview/Slaughter	120,000	79,254.23	40,745.77
07-019	Traffic Signal - County Line/Cownridge	130,000	141,425.87	(11,425.87)
05-126	Traffic Signal - Zierdt at Mountainbrook	50,000	62,450.87	(12,450.87)
05-365	Sidewalk - Hughes Rd (Mill to Old Madison Pike)	49,300	56,264.00	(6,964.00)
07-090	Balch Road Improvements	314,772	436,537.89	(121,765.89)
05-140	Yancy Road	30,800	28,365.32	2,434.68
05-419	RR-Quiet Zone Improvement (Shelton Road)	128,000	156,159.36	(28,159.36)
07-046	Fire Station #1 Parking Apron	20,000	37,682.99	(17,682.99)
	<b>TOTAL - STREETS AND SIDEWALKS</b>	<b>3,103,029</b>	<b>3,127,727.24</b>	<b>(24,698.24)</b>
	<b>DRAINAGE</b>			
05-027	Homestead Drainage	91,900	84,507.64	7,392.36
05-150	Silver Creek Drainage	23,800	18,035.62	5,764.38
05-520	Madison Towne Center	70,000	4,406.58	65,593.42
05-024	Gooch Lane Culvert (Old Project)	-	18,356.09	(18,356.09)
	<b>TOTAL - DRAINAGE</b>	<b>185,700</b>	<b>125,305.93</b>	<b>60,394.07</b>
	<b>TOTAL - ALL PROJECTS</b>	<b>\$ 3,788,729</b>	<b>\$ 3,847,483.11</b>	<b>\$ (58,754.11)</b>



**THE CITY OF**  
**MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**PERSONNEL SERVICES**



**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>POLICE</b>					
Administration Division					
Chief	1.00	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00	1.00
Director of Communication Services	1.00	1.00	1.00	1.00	1.00
Administration Assistant	0.00	1.00	1.00	1.00	1.00
Law Enforcement IT	0.00	0.00	1.00	1.00	1.00
Total Administration Division	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
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	7.00	7.00	7.00	7.00
Receptionist/Secretary	1.00	1.00	1.00	1.00	1.00
Total Investigations Division	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
Patrol Division					
Lieutenant	3.00	3.00	3.00	3.00	3.00
Sergeant	8.00	8.00	9.00	9.00	9.00
Patrol Officer	45.00	45.00	49.00	50.00	50.00
Receptionist/Secretary	1.00	1.00	0.00	0.00	0.00
Total Patrol Division	<b>56.00</b>	<b>57.00</b>	<b>61.00</b>	<b>62.00</b>	<b>62.00</b>
Records Support Division					
Accounting Assistant	1.00	1.00	2.00	2.00	2.00
Records Clerk	6.00	7.00	7.00	7.00	7.00
Receptionist/Secretary	1.00	0.00	1.00	1.00	1.00
Total Records Support Division	<b>8.00</b>	<b>8.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
Dispatch Division					
Communication Manager	1.00	1.00	1.00	1.00	1.00
Communication Supervisor	1.00	1.00	2.00	2.00	2.00
Dispatcher	10.00	10.00	10.00	10.00	10.00
Total Dispatch Division	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>
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	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>FULL TIME</b>	<b>91.00</b>	<b>93.00</b>	<b>101.00</b>	<b>102.00</b>	<b>102.00</b>
Crossing Guard Division					
Head Crossing Guard	1.00	1.00	1.00	1.00	1.00
Crossing Guard	10.00	12.00	10.00	10.00	10.00
Total Crossing Guard Division	<b>11.00</b>	<b>13.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
Dispatcher	3.00	2.00	0.00	0.00	0.00
<b>PART TIME</b>	<b>14.00</b>	<b>15.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>PUBLIC WORKS</b>					
Administration Division:					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
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	1.00	1.00	1.00	1.00	1.00
<b>Total Administration Division</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
DOT Division					
DOT Manager	1.00	1.00	1.00	1.00	1.00
DOT Tech III	1.00	1.00	1.00	1.00	1.00
DOT Tech II	-	1.00	-	-	-
DOT Tech I	2.00	2.00	3.00	3.00	3.00
<b>Total DOT Division</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Drainage Division					
Field Crew Chief	1.00	1.00	1.00	1.00	1.00
Field Operator I	3.00	3.00	3.00	3.00	3.00
Field Operator II	1.00	1.00	1.00	1.00	1.00
Field Operator IV	1.00	1.00	1.00	1.00	1.00
<b>Total Drainage Division</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>
Fleet Maintenance Division					
Fleet Supervisor	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	3.00	3.00	3.00	3.00
Mechanic III	1.00	1.00	1.00	1.00	1.00
Parts Clerk	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00	1.00
<b>Total Fleet Maintenance Division</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
Street Division					
Field Crew Chief	2.00	2.00	2.00	1.00	1.00
Field Operator I	10.00	11.00	16.00	7.00	7.00
Field Operator II	2.00	2.00	4.00	3.00	3.00
Field Operator III	2.00	4.00	1.00	1.00	1.00
Field Operator IV	0.00	0.00	1.00	0.00	0.00
<b>Total Street Division</b>	<b>16.00</b>	<b>19.00</b>	<b>24.00</b>	<b>12.00</b>	<b>12.00</b>
Trash Division					
Field Crew Chief	0.00	0.00	1.00	1.00	1.00
Field Operator I	1.00	1.00	1.00	2.00	2.00
Field Operator II	4.00	7.00	4.00	4.00	4.00
Field Operator III	1.00	1.00	1.00	1.00	1.00
Field Operator IV	1.00	1.00	1.00	0.00	0.00
<b>Total Trash Division</b>	<b>7.00</b>	<b>10.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
Utility Division					
Field Crew Chief	0.00	0.00	0.00	1.00	1.00
Field Operator I	0.00	0.00	0.00	9.00	9.00
Field Operator II	0.00	0.00	0.00	1.00	1.00
Field Operator III	0.00	0.00	0.00	1.00	1.00
Field Operator IV	0.00	0.00	0.00	1.00	1.00
<b>Total Utility Division</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>13.00</b>
<b>FULL TIME</b>	<b>47.00</b>	<b>54.00</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>CITY CLERK</b>					
City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk-Treasurer	0.00	1.00	1.00	1.00	1.00
Assistant City Treasurer	1.00	0.00	0.00	0.00	0.00
Municipal Records Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>FULL TIME</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Receptionist	2.00	2.00	2.00	2.00	2.00
<b>PART TIME</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>RECREATION</b>					
Administration Division					
Director	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Accounting/Payroll Assistant	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	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Aquatics Division					
Aquatics Director	1.00	1.00	1.00	1.00	1.00
Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00
Lifeguard	4.00	2.00	2.00	2.00	2.00
Total - Aquatics Division	<b>6.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Maintenance Division					
Operations Manager	1.00	1.00	1.00	1.00	1.00
Facility Supervisor	1.00	1.00	1.00	1.00	1.00
Rec. Maintenance Supervisor	3.00	3.00	3.00	3.00	3.00
Rec. Maintenance I	1.00	0.00	1.00	1.00	1.00
Rec. Maintenance II	3.00	3.00	3.00	3.00	3.00
Rec. Maintenance III	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	3.00	2.00	2.00	2.00
Total - Maintenance Division	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
Programs Division					
Program Director	1.00	1.00	1.00	1.00	1.00
Total - Programs Division	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Transportation Services Division					
Van Driver	0.00	0.00	1.00	1.00	1.00
Total - Transportation Services Division	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>FULL TIME</b>	<b>25.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>
Night Manager	1.00	1.00	1.00	1.00	1.00
Assistant Program Director	1.00	1.00	1.00	1.00	1.00
Recreation Aide	2.00	2.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	0.00	0.00	0.00	0.00
Van Driver	0.00	3.00	1.00	1.00	1.00
Lifeguard	10.00	12.00	12.00	12.00	12.00
<b>PART TIME</b>	<b>15.00</b>	<b>19.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>FIRE</b>					
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	1.00
Receptionist	2.00	2.00	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Captain	9.00	9.00	12.00	12.00	12.00
Driver	15.00	15.00	15.00	15.00	15.00
Firefighter	24.00	27.00	33.00	33.00	33.00
Total - Operations and Fire Prevention	<b>55.00</b>	<b>58.00</b>	<b>67.00</b>	<b>67.00</b>	<b>67.00</b>
Public Education Division					
Safety Manager	1.00	1.00	1.00	1.00	1.00
Total - Public Education	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Investigations Division					
Fire Marshall	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshall	0.00	0.00	0.00	0.00	0.00
Inspector	1.00	1.00	1.00	1.00	1.00
Total - Investigation Division	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>FULL TIME</b>	<b>58.00</b>	<b>61.00</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>PLANNING AND BUILDING</b>					
Director	1.00	1.00	1.00	1.00	1.00
Building Inspector	3.00	4.00	5.00	4.00	4.00
Senior Engineer	1.00	0.00	0.00	0.00	0.00
Senior Permit Specialist	2.00	1.00	1.00	0.00	0.00
Chief Planner	1.00	1.00	1.00	1.00	1.00
Permit Specialist Supervisor	0.00	1.00	1.00	1.00	1.00
Building Plan Reviewer	1.00	1.00	0.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Planner I	0.00	1.00	1.00	1.00	1.00
Planner II	1.00	1.00	1.00	0.00	0.00
Permit Specialist II	1.00	2.00	2.00	3.00	3.00
Administrative Assistant	2.00	1.00	1.00	1.00	1.00
Engineering Inspector	2.00	1.00	1.00	1.00	0.00
Engineering Technician	1.00	0.00	0.00	0.00	0.00
Office Manager	2.00	1.00	1.00	1.00	1.00
Chief Enforcement Officer	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	1.00	2.00	2.00	2.00	2.00
Zoning Administrator	1.00	0.00	0.00	1.00	1.00
<b>FULL TIME</b>	<b>21.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>COURT CLERK</b>					
Court Clerk	1.00	1.00	1.00	1.00	1.00
Magistrate	5.00	5.00	5.00	5.00	5.00
<b>FULL TIME</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Judge	2.00	2.00	2.00	2.00	2.00
<b>PART TIME</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>CITY COUNCIL</b>					
Council Aide	1.00	1.00	0.00	0.00	0.00
<b>FULL TIME</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Council President	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
<b>PART TIME</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>FINANCE</b>					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Accountant II	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Procurement Specialist II	1.00	1.00	1.00	1.00	1.00
System Analyst III	1.00	1.00	1.00	1.00	0.00
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
<b>FULL TIME</b>	<b>8.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>

**PERSONNEL COUNT**

<b>DEPARTMENT/DIVISION/ JOB TITLE</b>	<b>FY-06 BUDGET</b>	<b>FY-07 BUDGET</b>	<b>FY-08 BUDGET</b>	<b>FY-09 Budget</b>	<b>FY-09 Revised Budget</b>
<b>HUMAN RESOURCES</b>					
Director	1.00	1.00	1.00	1.00	1.00
Coordinator	2.00	2.00	2.00	3.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
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	1.00	0.00	0.00	0.00	0.00
<b>FULL TIME</b>	<b>7.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>MAYOR'S OFFICE</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Mayor's Aide	1.00	1.00	1.00	1.00	1.00
System Analyst III	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>FULL TIME</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>REVENUE</b>					
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	1.00	1.00
Revenue Clerk	0.00	1.00	1.00	1.00	1.00
<b>FULL TIME</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
<b>PART TIME</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**PERSONNEL COUNT**

<b>DEPARTMENT/DIVISION/ JOB TITLE</b>	<b>FY-06 BUDGET</b>	<b>FY-07 BUDGET</b>	<b>FY-08 BUDGET</b>	<b>FY-09 Budget</b>	<b>FY-09 Revised Budget</b>
<b>ENGINEERING</b>					
Director	0.00	1.00	1.00	1.00	1.00
Civil Engineer	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
CAD Operator	0.00	0.00	0.00	1.00	1.00
Engineering Technician	0.00	1.00	1.00	0.00	0.00
Engineering Inspector	0.00	1.00	1.00	1.00	2.00
GIS Coordinator	0.00	0.00	0.00	1.00	1.00
Surveyor	0.00	0.00	1.00	0.00	0.00
Computer Drafter	0.00	0.00	1.00	0.00	0.00
<b>FULL TIME</b>	<b>0.00</b>	<b>5.00</b>	<b>7.00</b>	<b>6.00</b>	<b>7.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>SENIOR CENTER</b>					
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	0.00	0.00	0.00	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
<b>FULL TIME</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>
Senior Center Aide	1.00	1.00	1.00	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
<b>PART TIME</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>

**PERSONNEL COUNT**

DEPARTMENT/DIVISION/ JOB TITLE	FY-06 BUDGET	FY-07 BUDGET	FY-08 BUDGET	FY-09 Budget	FY-09 Revised Budget
<b>LEGAL</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Para Legal	1.00	1.00	1.00	1.00	1.00
<b>FULL TIME</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

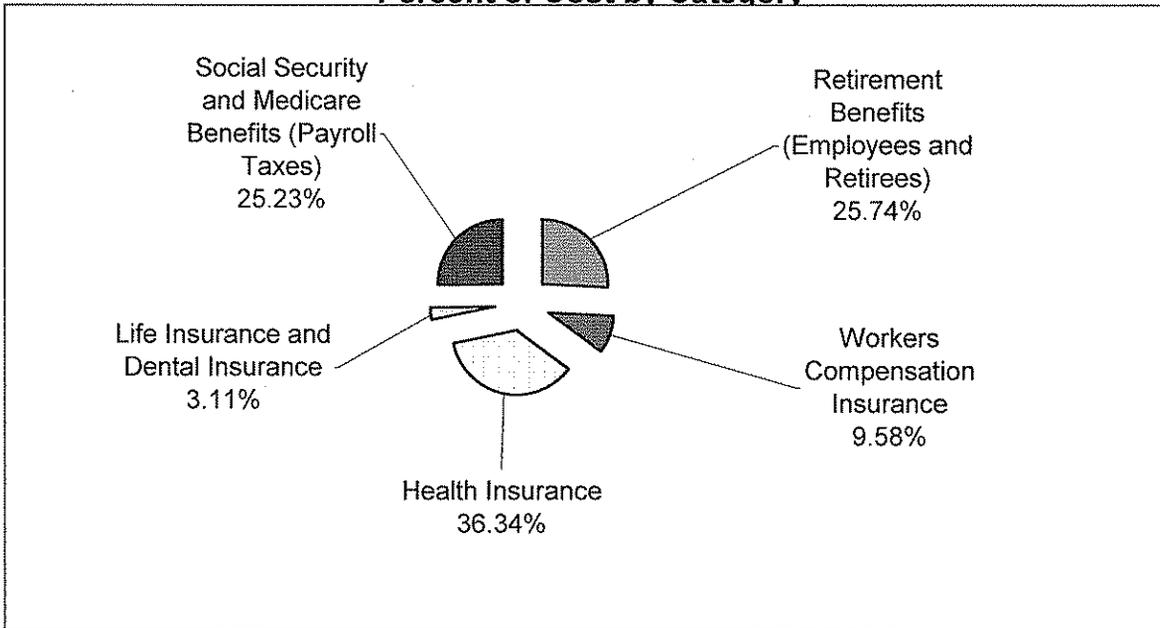
**PERSONNEL COUNT**

Department	TOTAL	
	Full Time	Part Time
Police	102	11
Public Works	58	0
City Clerk	4	2
Recreation	25	16
Fire	70	0
Planning and Building	18	0
Court Clerk	6	2
City Council	0	7
Finance	12	0
Human Resources	4	0
Mayor's Office	4	0
Revenue	4	0
Engineering	7	0
Senior Center	6	2
Legal	2	0
<b>Total</b>	<b>322</b>	<b>40</b>

**BENEFITS  
BY CATEGORY**

Retirement Benefits (Employees and Retirees)	\$ 1,239,430
Workers Compensation Insurance	461,552
Health Insurance	1,750,000
Life Insurance and Dental Insurance	150,000
Social Security and Medicare Benefits (Payroll Taxes)	1,214,867
<b>TOTAL</b>	<b><u>\$ 4,815,849</u></b>

**Percent of Cost by Category**



**NEW PERSONNEL  
FISCAL YEAR 2009**

DEPARTMENT	POSITION TITLE	NUMBER OF POSITIONS	FULL TIME PART TIME	(2)	(3)	(4)	(5)	(6)	(7)	TOTAL
				SALARY	COLA	PAYROLL TAXES	RETIREMENT	WORKERS COMP	OTHER BENEFITS	
Police	Patrol Officer (1)	1	Full Time	25,563	383	1,985	2,366	1,173	6,262	37,732
<b>TOTAL</b>		<b>1</b>		<b>25,563</b>	<b>383</b>	<b>1,985</b>	<b>2,366</b>	<b>1,173</b>	<b>6,262</b>	<b>37,732</b>

(1) Police Officer - Salary for 9-months  
 (2) Includes Salary and shift differential pay, if applicable  
 (3) Cost of Living Adjustment - 2.00% for 9 months  
 (4) Employer's portion of Social Security and Medicare - 7.65%  
 (5) Retirement - Employer's portion of retirement - 9.12%  
 (6) Workers Compensation - Rate based on Job Code  
 (7) Other Benefits - Health Insurance, Life Insurance and Dental Insurance  
 (\$7,667 + \$68 + 615 Annual) \$6,262 for 9 months

**Promotions: Police Department**  
 \$4,485 - Patrol Officer to Investigator

**THE CITY OF**  
**MADISON**

**WHERE PROGRESS JOINS PRESERVATION**

**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 is developed by funds on a basis consistent with generally accepted accounting principles 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 city departments and for the interest on municipal indebtedness, and that the 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><b>GENERAL FUND</b> 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><b>SPECIAL REVENUE FUNDS</b> 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><b>DEBT SERVICE FUND</b> 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><b>CAPITAL PROJECTS FUND</b> 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 a government of transactions and other events and 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** – Department efforts, which contribute to the achievement of a specific set of program objectives: the 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** – Allot is to divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

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

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

**Assessed Valuation** - Assessed valuation is a value that established for real or personal property for use 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** - Authorized positions are 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, call 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. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

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

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

**Bond Refinancing** – Bond refinancing is payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A budget is 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** – The budget calendar is a schedule of key dates or milestones, which 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 the 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. Another name for capital assets is 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 expenditures within the budget, which results in the acquisition of an asset, which has 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 program. 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** – Cash basis of accounting is 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 in 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** – A cost of living adjustment is an increase in salaries to offset 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** - The City's obligation to pay the principle, and interest of all bonds and other debt instruments in accordance to 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 basis organizational unit of government which is functionally unique in it's 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, and zoning, platting and subdivision fees.

**Disbursement** – Disbursement is expenditure/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** – Employees benefits are 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 encumbrance liquidated.

**Entitlements** – Entitlement 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** - This term refers to the outflows or other using up 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** - The 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 which intended to continue to used, such as buildings, machinery and equipment.

**Franchise Fee** - 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 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 its 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** - A goal is a 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 be used or expended 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) that are 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** – Intergovernmental revenues are 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 is 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 budget that shows control and accountability for each line of expenditure.

**Long -Term Debt** - Debt with a maturity of more than one year after the date of 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 are 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. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**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 be accomplished 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 out its resources.

**Operating Budget** – An operating budget is a financial plan outlining estimated revenues and 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 considered the main operating budget.

**Operating Expenses** – Operating expenses are the costs for personnel, materials and equipment for a department to function.

**Operating Revenue** – Operating revenues are the 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 are 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 is 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.

**Personal Services** – Personal 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 are 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 effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**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 sit-based budgeting is a decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.

**Source of Revenue** - Revenues are classified 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 is 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 may be 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 is budgeted to work during the year is 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 ORDINANCES**



ORDINANCE NO. 2009-105

AN ORDINANCE TO ADOPT THE REVISED ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009, AND DECLARING THE SAME SHALL CONSTITUTE THE REVISED 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 2009 Annual Operating Budget on December 22, 2008, by Ordinance No. 2008-264; 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 fund balances, revenues, other financing sources, expenditures and other financing uses needed 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, Section 2 and Section 3 of Ordinance No. 2008-264 adopting the Annual Operating Budget of the City of Madison for Fiscal Year 2009 hereby repealed and in substitution therefore, the following Sections 1, 2 and 3, adopted:

1. That the Fiscal Year 2008 Budget Document provides for the total Beginning Fund Balances, Estimated Revenues and Other Financing Sources as follows:

A.	General Fund	\$34,283,840
B.	Special Revenue Funds	\$10,873,359
C.	Debt Service Funds	\$ 8,896,470
D.	Capital Projects Funds	\$11,731,120

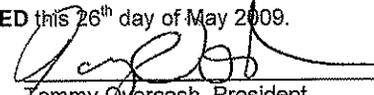
2. That the Fiscal Year 2008 Budget Document provides for the total Expenditures and Other Financing Uses as follows:

A.	General Fund	\$29,021,103
B.	Special Revenue Funds	\$ 8,874,113
C.	Debt Service Funds	\$ 8,276,904
D.	Capital Projects Fund	\$ 9,260,484

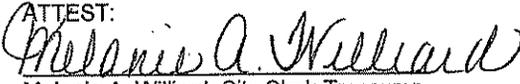
3. That the authorized strength of the City's personnel is hereby determined to be those positions that are authorized by the revised 2009 fiscal year budget.

All other provisions of Ordinance No. 2008-264 shall remain in full force and effect.

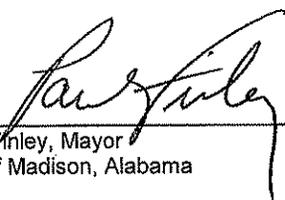
READ, APPROVED AND ADOPTED this 26<sup>th</sup> day of May 2009.

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

ATTEST:

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

ADOPTED this 26<sup>th</sup> day of May, 2009.

  
Paul Finley, Mayor  
City of Madison, Alabama

ORDINANCE NO. 2008- 264

**AN ORDINANCE TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009, AND ADOPTING POLICIES FOR THE IMPLEMENTATION OF SAID BUDGET.**

**WHEREAS**, pursuant to the provisions of the Alabama Code 11-43-57, the Mayor has proposed a budget for the fiscal year beginning October 1, 2008, and ending September 30, 2009; and

**WHEREAS**, members of the City Council of the City of Madison desires to adopt an official Annual Operating Budget for the City of Madison, Alabama, for Fiscal Year 2008-2009.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Madison, Alabama, sitting in a regular session on the 22nd day of December 2008 as follows:

1. The Fiscal Year 2008-2009 Budget Documents provide for total Beginning Fund Balances, Estimated Revenues and Other Sources as follows:

A. General Fund	\$34,904,363
B. Special Revenue Funds	\$10,785,826
C. Debt Service Funds	\$ 8,858,750
D. Capital Improvements Fund	\$11,615,000
  
2. The Fiscal Year 2008-2009 Budget Documents provide for total Expenditures and Other Uses as follows:

A. General Fund	\$29,592,953
B. Special Revenue Funds	\$ 8,770,182
C. Debt Service Funds	\$ 8,276,857
D. Capital Improvements Fund	\$ 9,260,484
  
3. The authorized strength of the City's personnel is hereby determined to be those positions authorized by the 2008-2009 fiscal year budget.
  
4. A Cost of Living Adjustment (COLA) increase of 2% hereby authorized and directed and the increase to be effective beginning of the first pay period in January 2009 (January 12, 2009), and given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
  
5. Longevity increases for eligible employees of the City of Madison are hereby authorized and directed, and said increases to become effective and given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
  
6. The rate of 48.5 cents per mile authorized for City business trips in lieu of furnished a City-owned vehicle.
  
7. All expenditures of City funds for labor, services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving \$15,000 or more, shall be purchased from vendors awarded bids by North Alabama Cooperative Purchasing Association, the State of Alabama or the City of Madison. Exceptions are purchases exempt from the Competitive Bid Law.

8. That in accordance with generally accepted accounting principles (GAAP) encumbrances outstanding as of September 30, 2008, are closed to the appropriate fund balances and will be appropriated and honored during the new fiscal year.
9. The policy of the City of Madison allows for Administrative Budget Adjustments. These adjustments occur on the departmental level. Department Heads may adjust specific line items within their departments as long as the adjustments do not increase or decrease the department's budget. The exceptions are adjustments, within a department, in excess of \$1,000, an increase or decrease to personnel compensation and an increase or decrease to the capital outlay line item. These exceptions require review by the City Council Finance Committee.

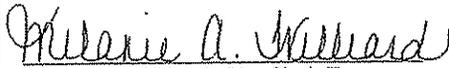
Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

READ, APPROVED AND ADOPTED this 22nd day of December, 2008.



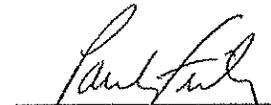
Jerry Jennings  
President Pro Tempore  
Madison City Council  
City of Madison, Alabama

ATTEST:



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

ADOPTED this 22nd day of December, 2008.



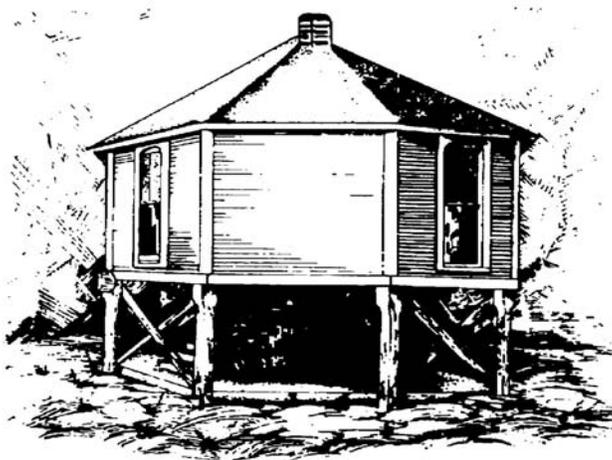
Paul Finley, Mayor  
City of Madison, Alabama

# MADISON, AL

**WHERE PROGRESS JOINS PRESERVATION**



Madison Municipal Complex



Madison Historical Roundhouse

