

CITY OF MADISON

WHERE PROGRESS JOINS PRESERVATION



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

Adopted:
November 28, 2011

CITY OF MADISON, ALABAMA
WHERE PROGRESS JOINS PRESERVATION

**Annual Operating Budget
Fiscal Year Ending
September 30, 2012**

**Prepared by:
Finance Department**

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

www.madisonal.gov

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ELECTED OFFICIALS



PAUL FINLEY, MAYOR



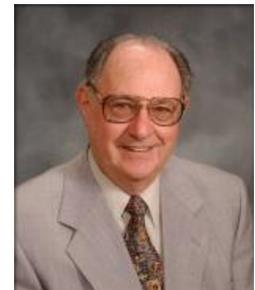
**RONICA ONDOCSIN, COUNCIL PRESIDENT
COUNCIL DISTRICT 7**



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



**STEVE HARAWAY
COUNCIL DISTRICT 2**



**JERRY JENNINGS
COUNCIL DISTRICT 3**



**TIM COWLES
COUNCIL DISTRICT 4**



**TOMMY OVERCASH
COUNCIL DISTRICT 5**



**LARRY VANNOY
COUNCIL DISTRICT 6**

APPOINTED OFFICIAL

Executive Assistant to the MayorNansi Clark

DEPARTMENT HEADS

Police ChiefLarry Muncey
Public Works Director..... Steve Abbott
City Clerk-Treasurer Melanie Williard
Recreation Director Kory Alfred
Fire Chief Ralph Cobb
Community Development and Planning Director Amy Bell
Court Clerk..... Rick Honea
Finance Director..... Lillie Causey
Human Resources Director Terri Towry
Revenue Director Cameron Grounds
City Engineer..... Gary Chynoweth
City Attorney..... Kelly Butler
Building Director.....Cody Phillips

ABOUT THIS DOCUMENT

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

In order to provide a “user friendly” document, we divided this budget document into seven (7) sections: Introduction and Overview, Financial Summaries, General Fund, Special Revenue Funds, Debt Management, Personnel Services and Appendix.

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

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

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

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

The **Special Funds** section provides information on the activities on all budgeted funds with restricted use of the revenue sources. These funds are Gasoline Taxes and Inspections Fees Fund, TVA Tax Distribution Fund, Recreation Tournament Fund, Senior Center Donation Fund, Library Fund, Correctional Fund, Municipal Government Capital Improvement Fund, Cemetery Fund, and Domestic Violence Fund.

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

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

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

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION I
INTRODUCTION AND OVERVIEW

MAYOR'S BUDGET MESSAGE

November 17, 2011

Honorable Members of the City Council:

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

I am pleased to submit the annual operating budget of the City of Madison, Alabama, for the fiscal year beginning October 1, 2011 and ending September 30, 2012. The 2012 budget balanced in accordance with the City's fiscal policy and totals \$48,039,936.

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

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

- Reduce consulting services
- Reduce sub contract work
- Reduce special projects
- Reduce training and travel
- No increase for healthcare premiums
- Limit filling of vacant positions
- Limit overtime
- Take advantage of premium discounts for workers compensation
- Delay purchases of capital items
- No use of one-time revenues for ongoing operations
- Reorganize the workforce
- Respond to employees' requests by affording retirement opportunities to those employees desiring to retire

By utilizing these budget perimeters, we were able to fund a 2% COLA for our employees.

OVERVIEW

The General Fund, which is the City's main operating fund, balanced for a total of \$30,235,426. This amount represents an increase of \$890,269 or 3.03% compared to the amount estimated for 2011. We are projecting total revenues and other sources to increase \$817,295 in 2012 over the amount estimated for 2011. The principle revenue sources of the General Fund continue to be sales tax, property taxes and business licenses. Sales tax is the City's largest revenue source. The revenues generated from the General Fund 2-cents sales tax projecting an increase of \$799,632 or 8.24% compared to 2011.

ECONOMIC OUTLOOK

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

SUMMARY

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

CLOSING

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

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

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

Respectfully submitted,

Paul Finley
Mayor
City of Madison, Alabama

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

GEOGRAPHY

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

HISTORY

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



FORM OF GOVERNMENT

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

The City Council serves the citizens by adopting ordinances, resolutions, budgets, appointing committees and hiring the City Clerk-Treasurer, Police Chief, Fire Chief and City Attorney. The Mayor serves the citizens by executing policies and ordinances, appointing heads of City departments, managing the affairs of the City, supervising a staff of approximately 417 employees including 13 department heads, 325 regular full time employees, 32 regular part time employees and 60 temporary part time employees. An organizational chart of the City included in this Introduction Section.

CITY SERVICES

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

EDUCATION

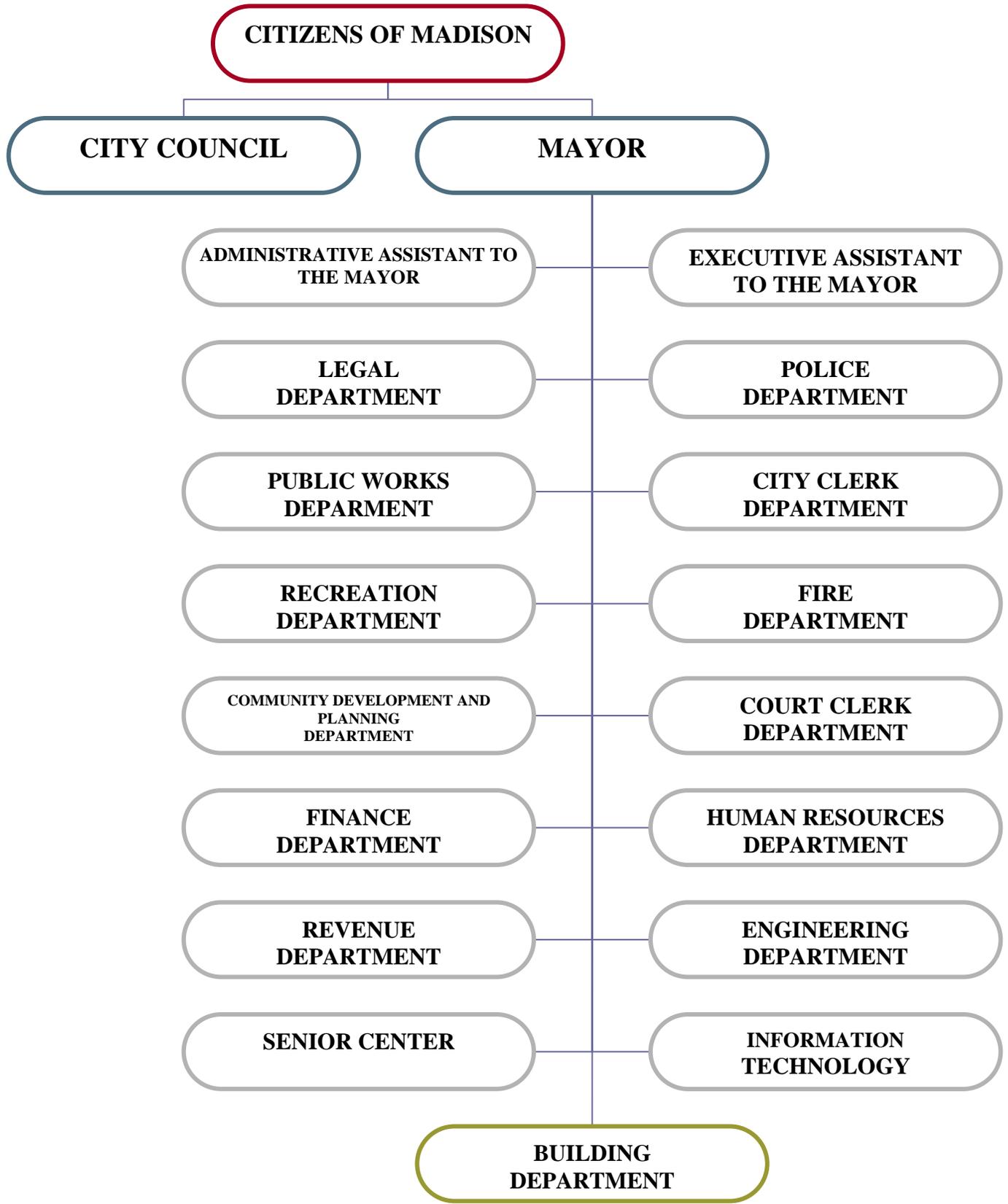
On July 1, 1998, providing elementary and secondary education services within the City became the responsibility of the Madison City Board of Education. Prior to July 1, 1998, Madison County Board of Education provided these educational services within the City of Madison.

Currently Madison Board of Education operates one (1) high school, two (2) middle schools, and seven (7) elementary schools. Another high school is opening August 2012. The Students' test scores are above the national average at all schools. Madison City Schools operates a budget over \$60,000,000 and the second largest principle employer in the City of Madison.

MEETINGS

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

CITY OF MADISON ORGANIZATIONAL CHART



BUDGET PROCESS

DEFINITION AND AUTHORITY

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

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

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

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

BUDGET PREPARATION

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

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

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

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

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

PUBLIC HEARINGS - WORK SESSIONS

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

PUBLIC ACCESS

The proposed budget document is filed with the City Clerk-Treasurer's office when submitted to the City Council and shall be open for public inspection by interested parties.

ADOPTION

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

BUDGET AMENDMENT

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

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

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

BUDGET CALENDAR
Fiscal Year 2012

DATE	RESPONSIBILITY	ACTION
June 1 – October 31	Revenue and Finance Departments	Estimate revenues
July 1 - 4	Mayor and Finance Committee	Develop budget guidelines
July 5	Mayor	Distributes budget guidelines to department heads
July 6 – August 9	Department Heads	Prepare departmental budgets (operating and capital)
August 10	Department Heads	Submit departmental final budgets to Mayor and Finance Department
August 11 - 15	Finance Department	Performs audit of departmental budgets
September 13 - 30	Mayor	Review departmental budgets with department heads
October 1 - 3	Mayor and Finance Department	Prepare proposed annual operating budget
October 4	Mayor	Meets with department heads to finalize departmental budget requests
October 4 – November 6	Mayor and Finance Department	Finalize proposed annual operating budget
November 7	Mayor	Submits proposed annual operating budget to Finance Committee
November 8 - 11	Finance Committee	Discussions and recommendations on proposed annual operating budget
November 12 - 14	Finance Department	Data entry - Finance Committee's recommendations
November 14	Mayor and Finance Committee	Submit proposed annual operating budget to City Council
November 15 – 18	City Council	Holds work sessions and/or public hearings
November 19 - 27	Finance Department	Data entry - City Council's changes to proposed annual operating budget
November 28	City Council	Considers adoption of proposed annual operating budget
After Adoption	Finance Department	Data entry - final changes, if necessary
After Adoption	City Clerk-Treasurer's Office	Publishes adopted annual operating budget
After Adoption	Mayor	Notifies department heads of adopted annual operating budget
After Adoption	Finance Department	Incorporates adopted annual operating budget into accounting system
After Adoption		Implement Budget

PROGRESS REPORT

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

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

FISCAL YEAR 2012 – GOALS AND OBJECTIVES

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

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

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

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

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

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

GENERAL FUND

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

Balanced Budget Policy

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

Revenues and Other Sources

The City classifies the revenues of the General Fund in eight (8) categories: **Taxes, Licenses and Permits, Intergovernmental, Charges and Services, Fines, Investments Earnings, Contributions and Donations** and **Other Revenues**. **Other Sources** are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund. The revenues estimated to increase \$644,651 or 2.59% more than the estimated revenues for 2011. Other sources estimated to increase \$172,644 or 5.68% more than the amount estimated for 2011.

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

Sales Tax

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

The two cents sales tax for general purposes reported in the General Fund. Sales tax is the largest revenue source in the General Fund. Sales tax estimated to generate \$10,500,000, which is an increase of \$799,632 or 8.24% more than the amount estimated for 2011.

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

Property Taxes

Property taxes are the second largest revenue source of **TAXES**. Property taxes levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If the property owner does not pay the real property taxes by June 15 following the due date, a tax sale is required. The Madison County Tax Collector is responsible for collecting the taxes and remitted the taxes to the City net of a collection fee ranging from 1 to 5 percent.

The property taxes revenue estimated to generate \$4,072,330 in 2012. This amount represents 14.17 percent of total revenues and other sources.

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

Business Licenses

Business licenses are the largest revenue source of **LICENSES AND PERMITS**. Business licenses fee charged and collected by the City from all conducting business within the corporate limits of Madison. Business licenses estimated to generate \$2,395,000 in 2012. This amount represents 8.34 percent of total revenues and other sources.

Trash Collection Fees

Trash collection fees are the largest revenue source of **CHARGES FOR SERVICES**. Trash Collection Fees 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 \$942,450. This amount is net a collection fee charged by Madison Utilities for billing and collection services. This amount represents 3.28 percent of total revenues and other sources.

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

Other Sources

OTHER SOURCES are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund and proceeds from capital leases. A total of \$3,210,860 estimated for other sources.

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

Expenditures/Expenses and Other Uses

The activities of the General Fund projected to generated \$29,958,379 in expenditures/expenses, which \$432,325 projected for debt service for capital leases, \$320,500 projected for capital outlay and the remaining \$29,205,554 projected for personnel services and other operating expenditures. Other uses total \$277,047. 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 and other uses charged against each department in six (6) categories:

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

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

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

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

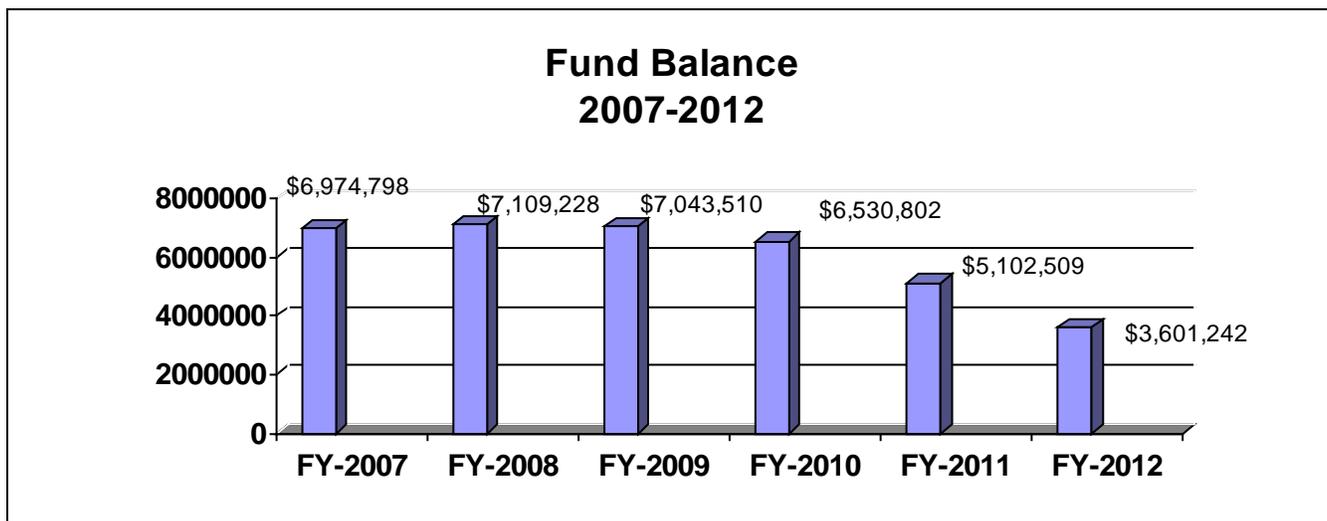
- (5) Capital Outlay**
 - All Departments

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

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

Fund Balance

The fund balance of the General fund projected to total \$3,601,242 at September 30, 2012. This projected fund balance exceeds the requirement of the fiscal policy, which requires the fund balance to be greater than or equal to 10 percent (10%) of the estimated revenues. The projected fund balance represents 14.11 percent (14.11%) of the estimated revenues, which exceeds the requirement of the fiscal policy by 4.11 percent (4.11%).



SPECIAL REVENUE FUNDS

A **Special Revenue Fund** used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City prepared budgets for ten (10) Special Revenue Funds. The activities projected for each fund detailed in the Special Revenue Funds Section of this document.

Gasoline Taxes and Inspection Fee Fund

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

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

TVA Tax Fund

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

Recreation Tournament Fund

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

Senior Center Donation Fund

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

Library Fund

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

Water Distribution and Storage Project Fund

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

Corrections and Court-ETC (Fines) Fund

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

Cemetery Fund

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

Municipal Government Capital Improvement Fund

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

Domestic Violence Fund

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

DEBT SERVICE FUNDS

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

LONG-TERM DEBT POLICIES AND OBJECTIVES

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

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

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

Authorization to Issue Debt and Legal Debt Margin

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

Impact of Capital Improvement Program

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

CAPITAL PROJECTS FUNDS

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

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

FISCAL POLICY

SECTION 1 - INTRODUCTION

1.1 Purpose

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

The overriding goal of the Fiscal Policy is to enable the City to achieve 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.

1.2 Annual Review of Policy

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

SECTION 2 - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

2.1 Accounting

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

2.2 Accounting for Grants

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

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

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

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

2.3 Accounts Receivable

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

2.4 External Auditing

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

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

2.5 Rotation of Auditor

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

2.6 Internal Auditing

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

2.7 External Financial Reporting

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

2.8 Internal Financial Reporting

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

SECTION 3 - INTERNAL CONTROLS

3.1 Objective

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

3.2 Written Procedures

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

3.3 Department Heads Responsibility

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

SECTION 4 - OPERATING BUDGET

4.1 Preparation

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

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

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

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

4.2 Balanced Budget

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

4.3 Adoption Process

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

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

4.4 Amendment Process

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

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

4.5 Planning

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

4.6 Performance Measures and Productivity Indicators

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

SECTION 5 - CAPITAL BUDGET AND PROGRAM

5.1 Preparation

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

5.2 Definitions

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

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

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

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

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

5.3 Control

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

5.4 Program Planning

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

5.5 Alternate Resources

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

5.6 Debt Financing

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

5.7 Infrastructure Maintenance

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

5.8 Reporting

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

SECTION 6 - REVENUE MANAGEMENT

- 6.1 Simplicity
The City will strive to keep the revenue system simple, resulting in a decreased compliance and collection costs for the taxpayer or service recipient.
- 6.2 Certainty
An understanding of the revenue source increases the reliability of the revenue system. The City will try to understand its revenue sources, and enact consistent collection policies so the revenue base will materialize according to budgets and plans.
- 6.3 Equity
The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services and citizens.
- 6.4 Administration
The costs of administering a revenue source should be reasonable in relation to the product.
- 6.5 Revenue Adequacy
The City will require a balance in the revenue system. The revenue base will be fair and neutral regarding cost of services, willingness to pay and the ability to pay.
- 6.6 Cost/Benefit of Abatement
The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development.
- 6.7 Diversification and Stability
In order to protect the City from revenue loss due to fluctuations in the economy and weather variations, the City will diversify the revenue system to maintain stable income sources.
- 6.8 Nonrecurring Revenues
The City will not use one-time revenues for ongoing operations. The City will use nonrecurring revenues only for nonrecurring expenditures. The City will try to avoid using nonrecurring revenues to balance the budget.
- 6.9 Property Tax Revenues
Property taxes levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If real property taxes not paid by June 15 following the due date, a tax sale is required. Madison County collects property taxes and remits the taxes to the City net of a collection fee ranging from 1 to 5 percent.

6.10 Exemptions

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

6.11 User-Based Fees

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

6.12 Property Tax Distribution

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

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

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

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

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

6.13 Franchise Agreement

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

6.14 Interest Income

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

6.15 Revenue Monitoring

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

SECTION 7 - EXPENDITURE CONTROL

7.1 Level of Control

In the General Fund, the departmental level is the level of budgetary control for expenditures. In all other funds, the City will maintain budgetary control at the fund level. Budget adjustments between funds require the approval of the City Council. Budget amendments at lower levels of control made in accordance with the applicable administrative procedures through the Finance Department.

7.2 Central Control

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

7.3 Purchasing

All purchases shall be in accordance with the City's purchasing policies. Purchases and contracts of \$15,000 or more will conform to the formal bidding process. The City Council must approve contracts awarded on purchases and contracts of \$15,000 or more.

7.4 Prompt Payment

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

7.5 Equipment Financing

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

SECTION 8 - ASSET MANAGEMENT

8.1 Investment

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

8.2 Cash Management

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

8.3 Investment Performance

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

8.4 Capital Assets and Inventory

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

SECTION 9 - FINANCIAL CONDITION AND RESERVES

9.1 No Operating Deficits

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

9.2 Operating Reserves

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

9.3 Risk Management Program

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

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

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

9.4 Compensated Absences (Annual Leave)

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

9.5 Postemployment Benefits Other Than Pensions (OPEB)

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

9.6 Equipment Replacement

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

SECTION 10 - DEBT MANAGEMENT

10.1 Long-Term Debt

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

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

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

10.2 Bond Rating

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

10.3 Federal Requirements

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

10.4 Debt Service Reserves

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

10.5 Debt Burden

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

10.6 Debt Structuring

The City will issue bonds with an average life of twenty-five (25) years or less, if possible, in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.

10.7 Competitive vs. Negotiated Bidding

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

10.8 Bidding Parameters

The City will construct the notice of sale to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to include:

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

10.9 Bond Issuance Advisory Fees and Costs

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

SECTION 11 - STAFFING AND TRAINING

11.1 Adequate Staffing

Staffing levels will be adequate for the fiscal functions of the City to function effectively. Departments will use overtime only to address temporary or seasonal demands that require excessive hours. The City will explore workload-shedding alternatives and technology upgrades before adding staff.

11.2 Training

The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be accountable for communicating, teaching and sharing with other staff members all information and training materials acquired from seminars, conferences and related education efforts.

11.3 Awards

The City will support efforts and involvements, which result in meeting standards and receiving recognition for the City's fiscal policies, practices, products or personnel. The City will support the efforts of the Finance Department to prepare the budget for submission to GFOA for an evaluation and awarding of the Award of Distinguished Budget Presentation.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION II

FINANCIAL SUMMARIES

BUDGET SUMMARY

Governmental Functions

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

Financial and Budgetary Controls

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

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

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

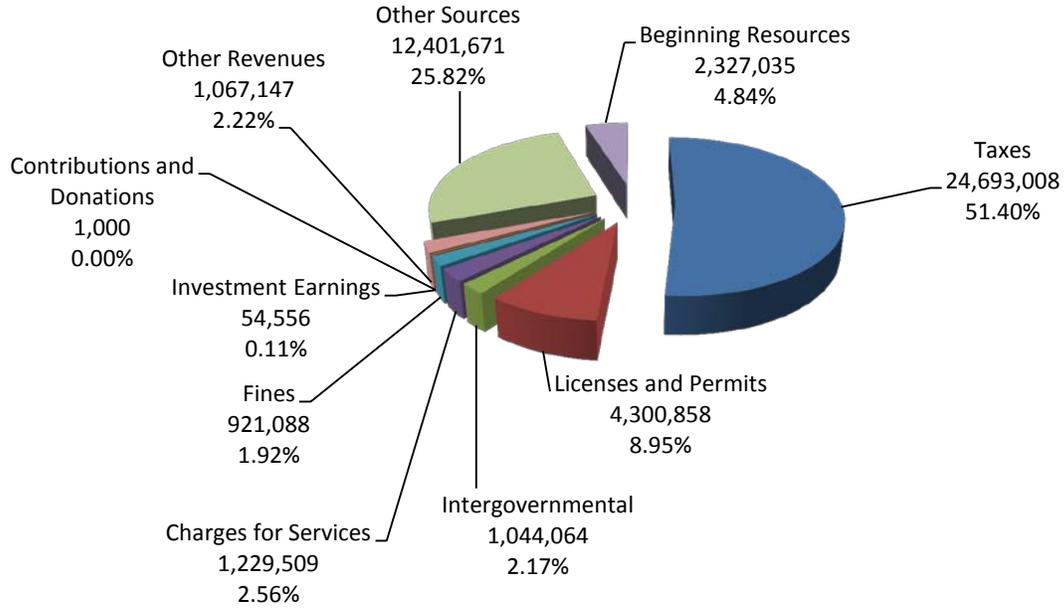
Fund Accounting

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

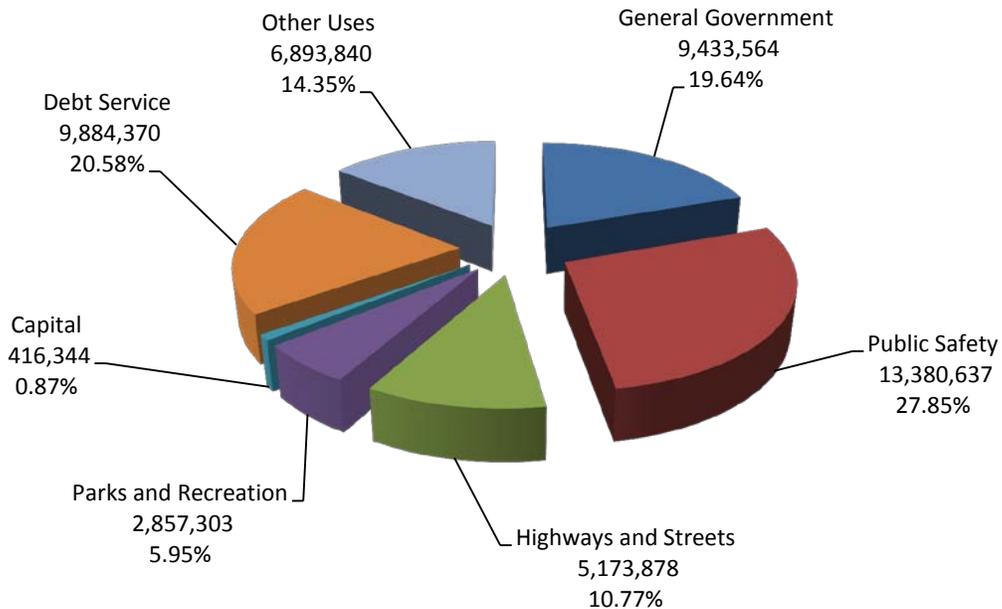
- General Fund – The General Fund is main operating fund of the City of Madison. It is used to account for all financial resources and transactions of the City, except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds used to account for the proceeds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

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

Total - Budgeted Resources - \$48,039,936



**Total - Expenditures and Other Uses
\$48,039,936**



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

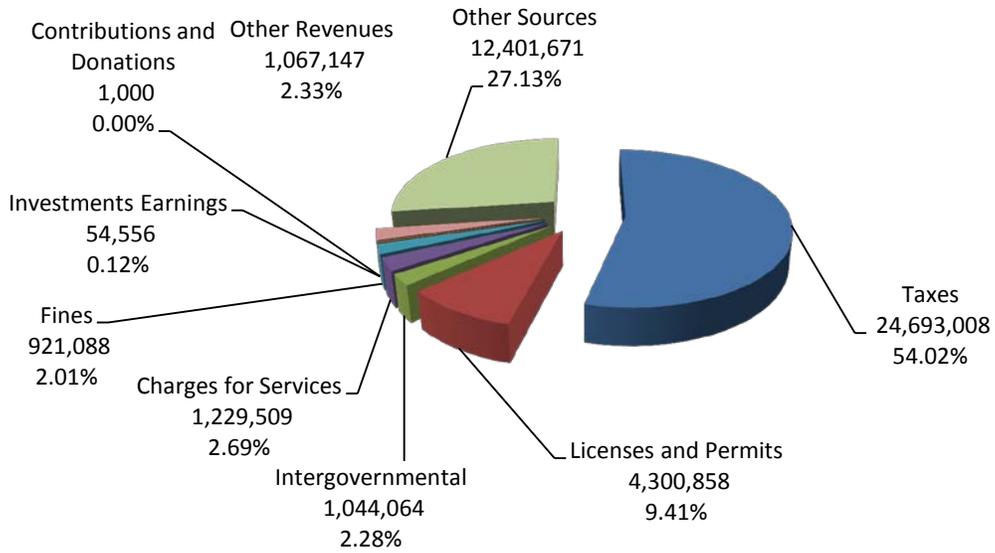
FISCAL YEAR 2012

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

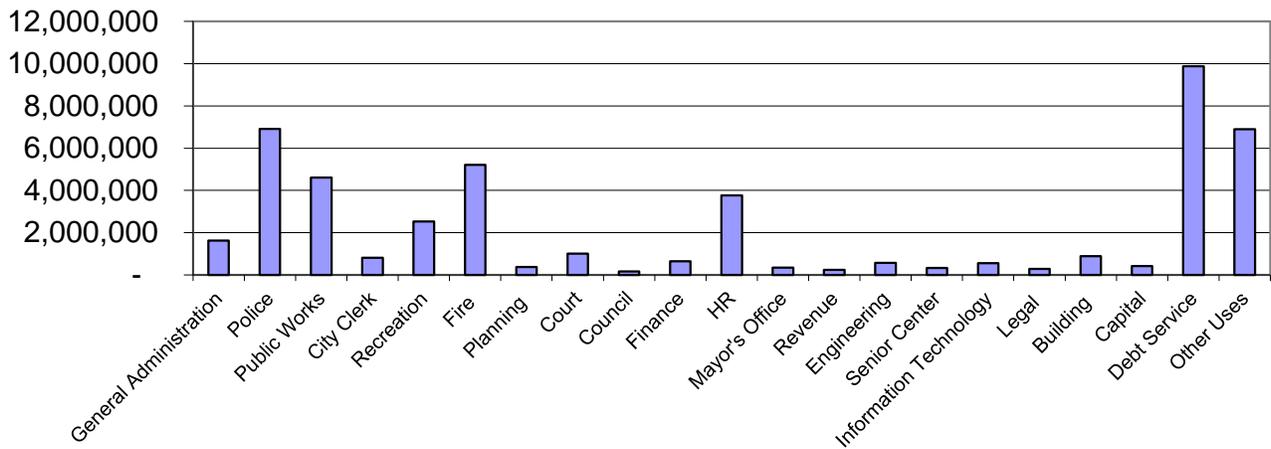
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL
BEGINNING FUND BALANCE (Estimated) OCTOBER 1, 2011	\$ 5,102,509	\$ 1,586,936	\$ 998,735	\$ 7,688,180
REVENUES				
Taxes	18,478,356	6,214,652	-	24,693,008
Licenses and Permits	4,300,858	-	-	4,300,858
Intergovernmental	251,833	792,231	-	1,044,064
Charges for Services	1,190,809	38,700	-	1,229,509
Fines	722,674	198,414	-	921,088
Investment Earnings	45,600	8,956	-	54,556
Contributions and Donations	-	1,000	-	1,000
Other Revenues	533,169	533,978	-	1,067,147
Total Revenues	25,523,299	7,787,931	-	33,311,230
Other Sources	3,210,860	277,047	8,913,764	12,401,671
Total Revenues and Other Sources	28,734,159	8,064,978	8,913,764	45,712,901
TOTAL RESOURCES	33,836,668	9,651,914	9,912,499	53,401,081
EXPENDITURES				
General Administration	1,022,439	603,272	-	1,625,711
Police Department	6,889,278	19,500	-	6,908,778
Public Works Department	3,584,627	1,017,056	-	4,601,683
City Clerk Department	806,444	-	-	806,444
Recreation Department	2,530,882	-	-	2,530,882
Fire Department	5,203,896	-	-	5,203,896
Community Development and Planning	376,890	-	-	376,890
Court Clerk Department	1,015,104	-	-	1,015,104
City Council	159,923	-	-	159,923
Finance Department	640,370	-	-	640,370
Human Resources Department	3,770,349	-	-	3,770,349
Mayor's Office	339,431	-	-	339,431
Revenue Department	242,258	-	-	242,258
Engineering Department	572,195	-	-	572,195
Senior Center Department	326,421	-	-	326,421
Information Technology Division	553,905	-	-	553,905
Legal Department	280,069	-	-	280,069
Building Department	891,073	-	-	891,073
Capital Outlay	320,500	95,844	-	416,344
Debt Service:				
Interest	47,183	-	7,257,045	7,304,228
Principal	385,142	-	2,195,000	2,580,142
Total Expenditures	29,958,379	1,735,672	9,452,045	41,146,096
Other Uses	277,047	6,616,793	-	6,893,840
TOTAL EXPENDITURES AND OTHER USES	30,235,426	8,352,465	9,452,045	48,039,936
ENDING FUND BALANCE				
DESIGNATED/RESERVED	2,552,330	1,296,209	460,454	4,308,993
UNDESIGNATED/UNRESERVED	1,048,912	3,240	-	1,052,152
PROJECTED FUND BALANCE SEPTEMBER 30, 2012	\$ 3,601,242	\$ 1,299,449	\$ 460,454	\$ 5,361,145

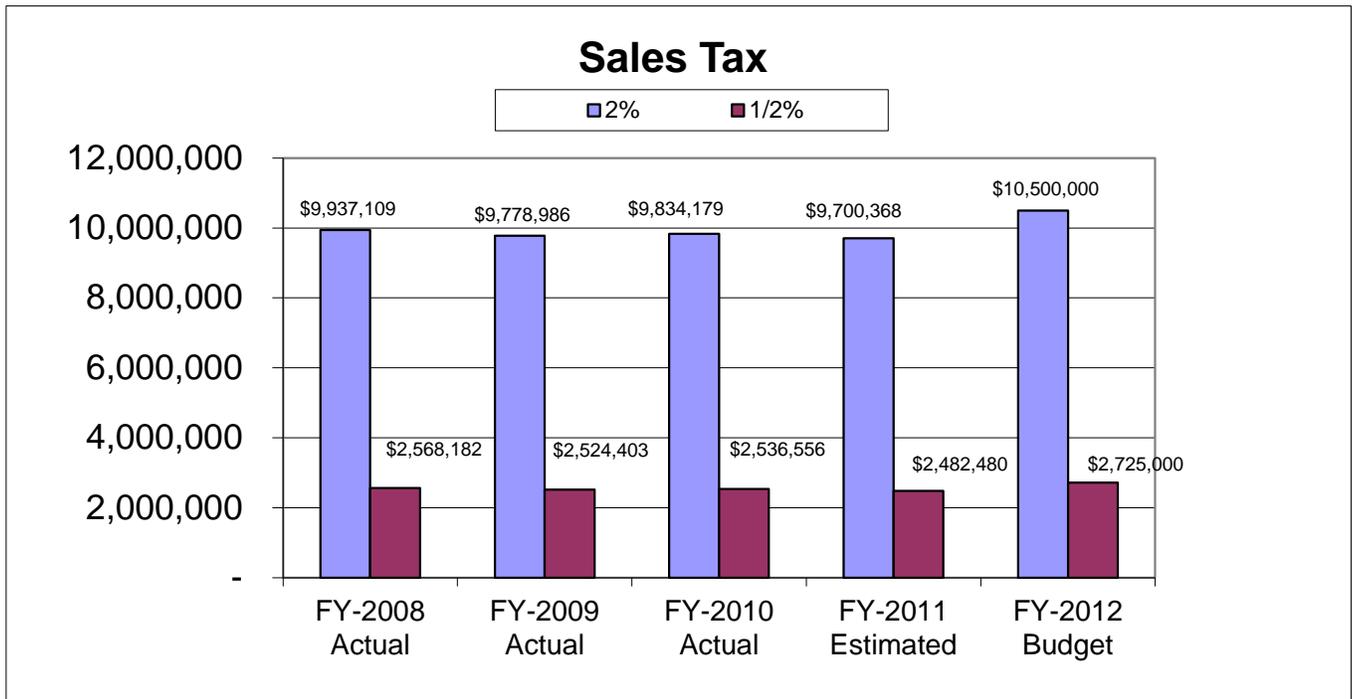
**COMBINED SUMMARY
ALL BUDGETED FUNDS**

Total Resources



Expenditures and Other Uses





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

PROPERTY TAXES

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

STATE:

School	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:

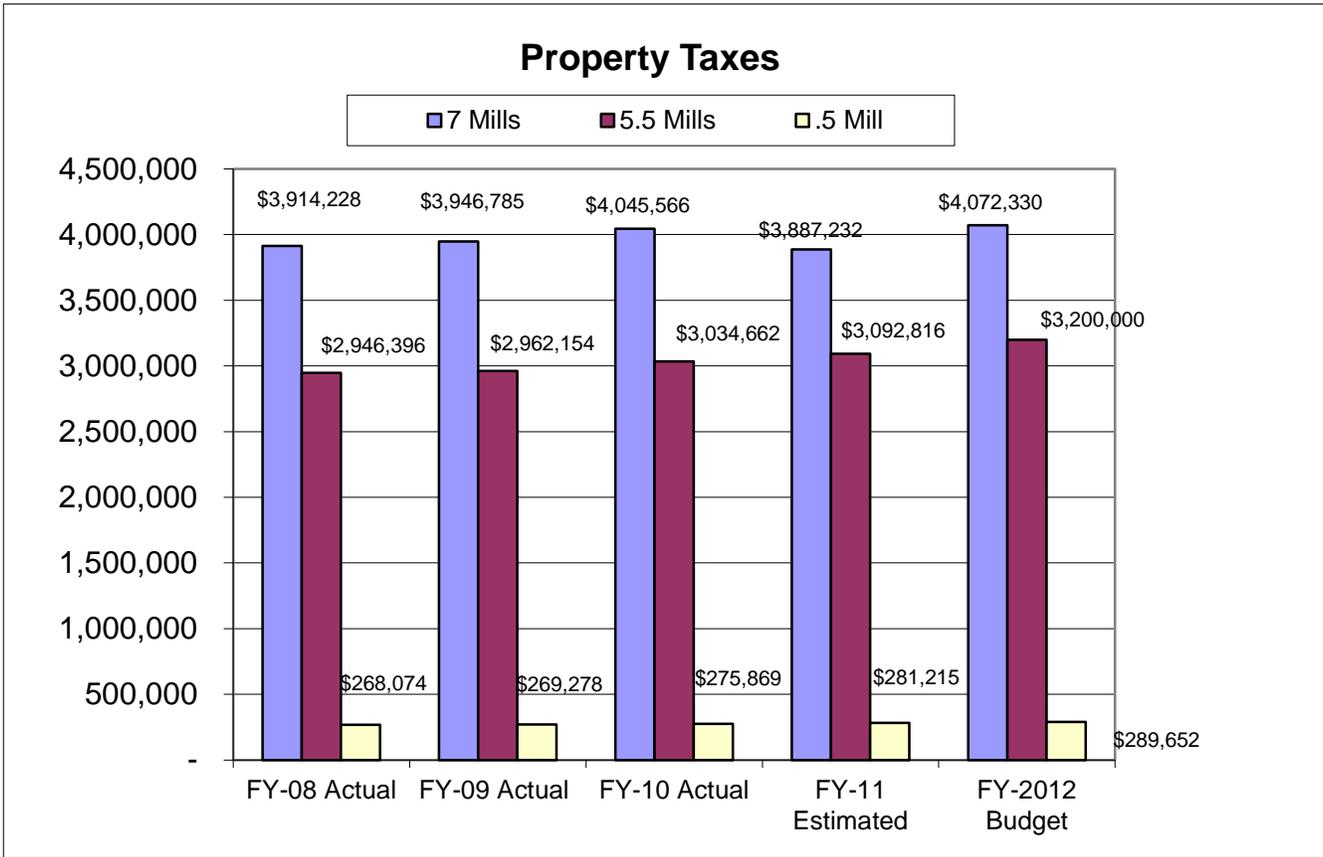
General Tax	7.0 Mills	
Water and Sewer	5.5 Mills [1]	
Library	.5 Mill	
Special School Tax	11.0 Mills [2]	
		<u>24.0 Mills</u>

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.

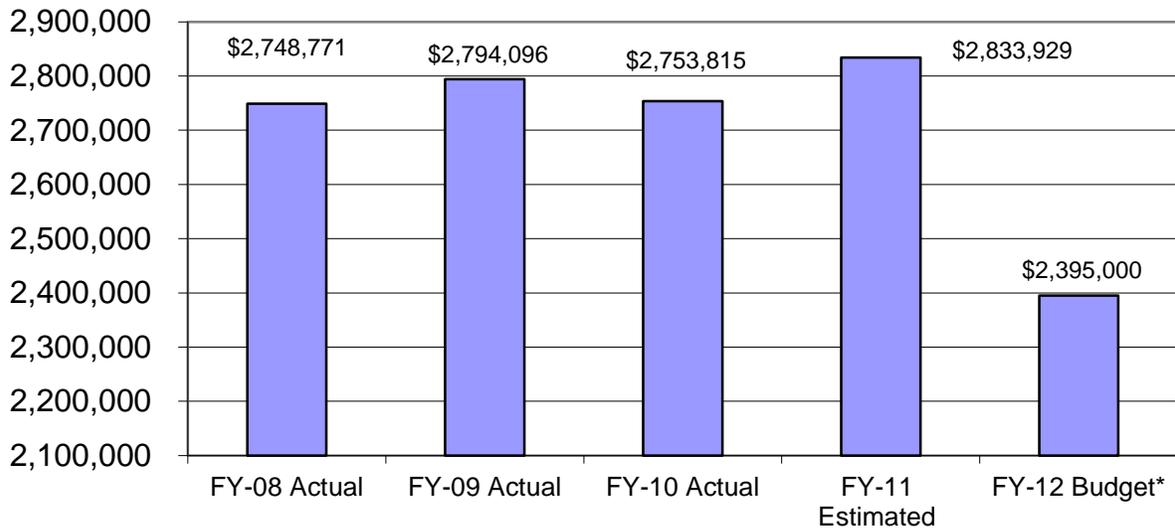
[2] The 11 mills property tax may be used for public school purposes.

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%.



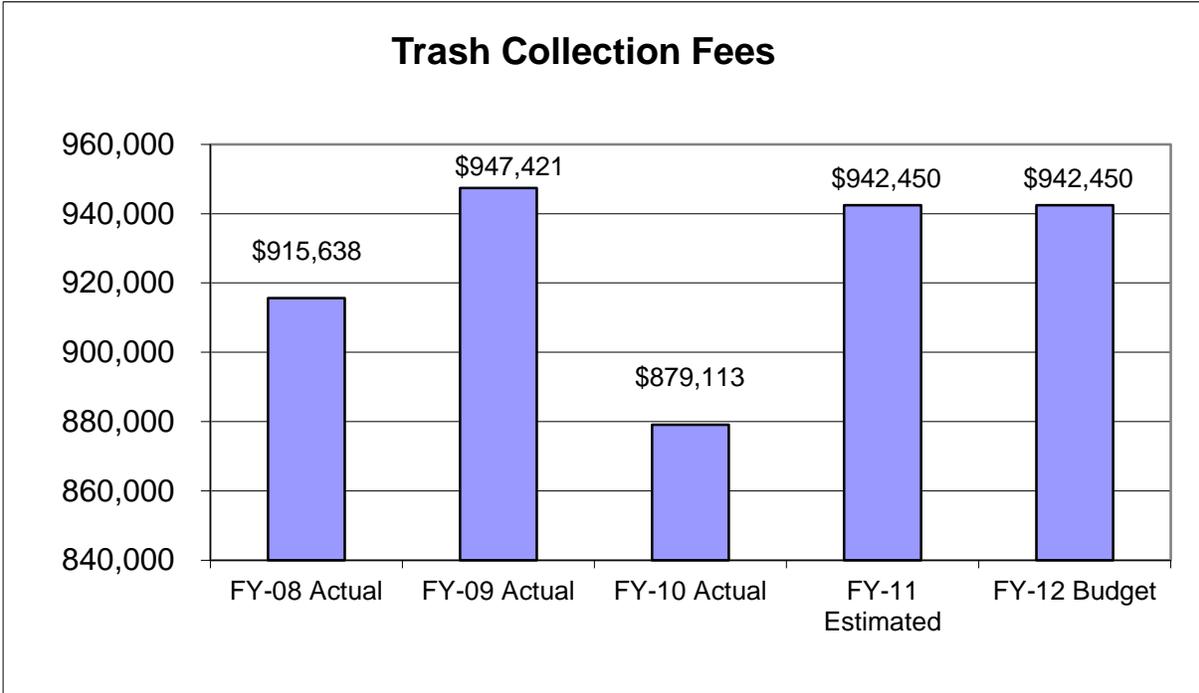
The 7 mills property tax used for general purposes. The 5.5 mills property tax used for debt service. The .5 mill property tax used for operations of the Madison Public Library.

Business Licenses



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

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



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

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION III

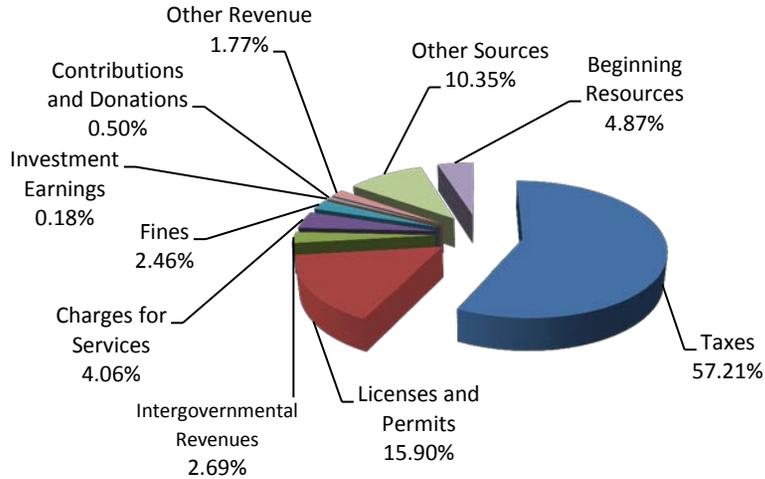
GENERAL FUND

Description

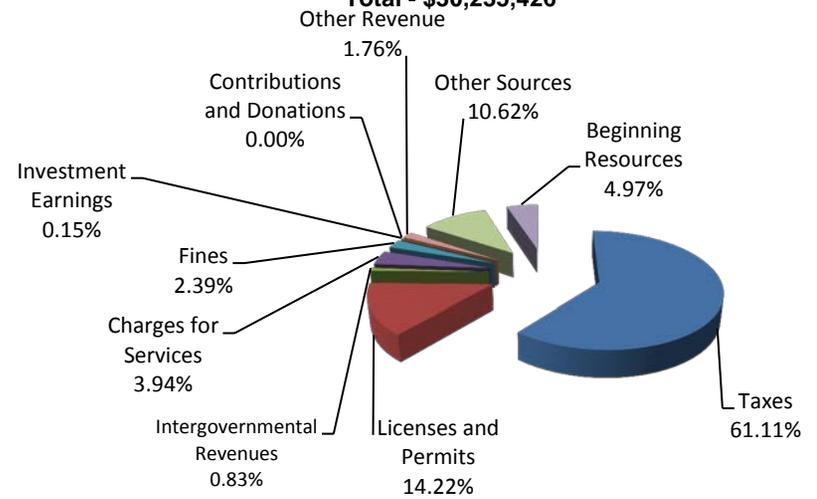
The General Fund is the main operating fund of the City. This fund accounts for the resources used to finance a full range of services. The services include police protection, fire protection and suppression and medical emergency services, municipal court, land use planning, building permits and inspection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

GENERAL FUND BUDGET FISCAL YEAR 2012

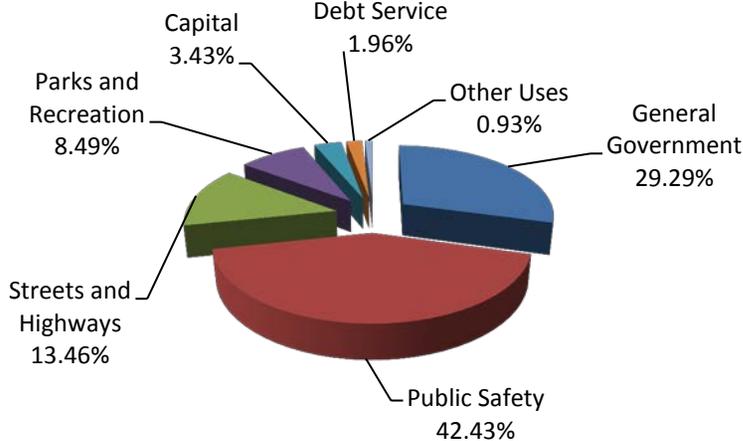
**2011 Estimated
Revenues, Other Sources and Beginning Resources
Total - \$29,345,157**



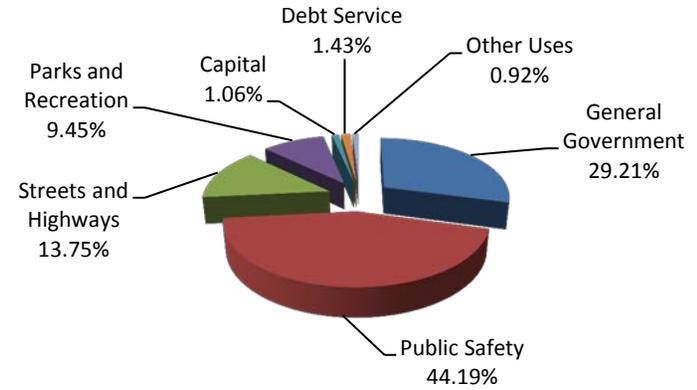
**2012 Budget
Revenues, Other Sources and Beginning Resources
Total - \$30,235,426**



**2011 Estimated
Expenditures and Other Uses
Total - \$29,345,157**



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



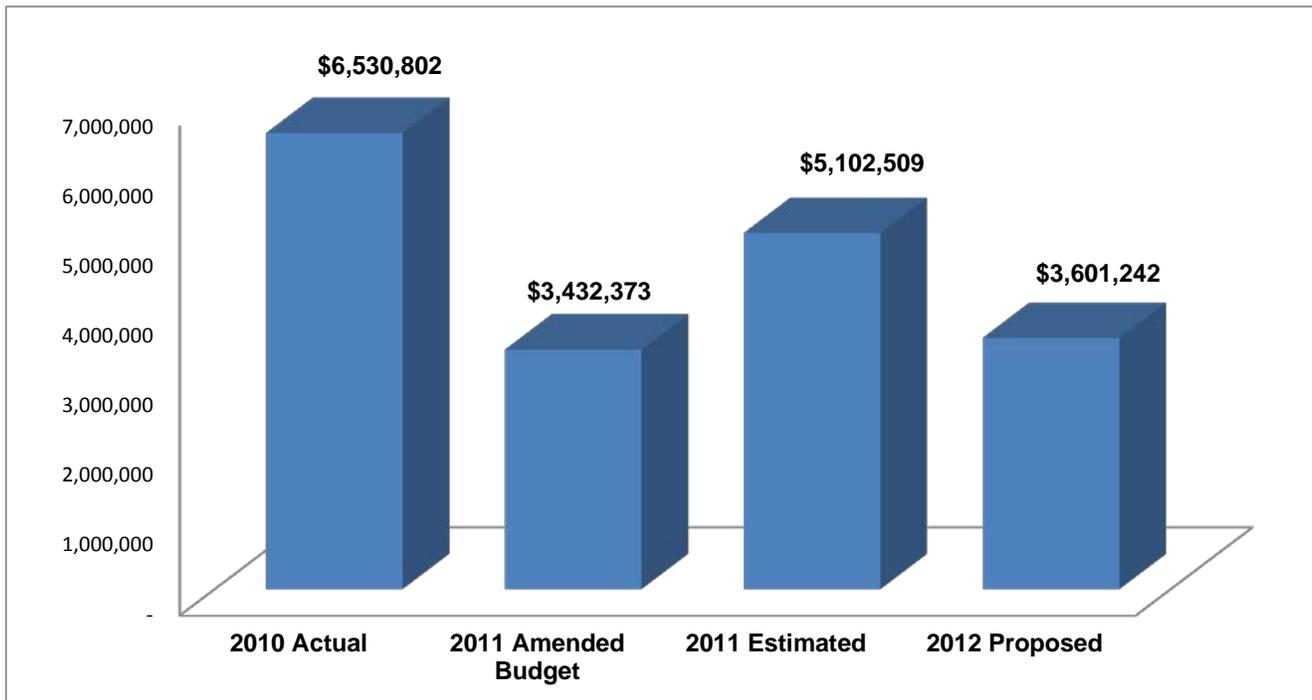
**GENERAL FUND
BUDGET - SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FISCAL YEAR 2012**

	2010 ACTUAL	2011 AMENDED BUDGET	2011 ESTIMATED	2012 DEPARTMENT REQUESTED	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
REVENUES						
Taxes	\$ 16,646,050	\$ 17,032,260	\$ 16,789,016	\$ 18,404,768	\$ 18,478,356	\$ 18,478,356
Licenses and Permits	4,351,845	4,738,831	4,667,266	4,300,858	4,300,858	4,300,858
Intergovernmental	509,782	787,080	789,093	207,868	251,833	251,833
Charges for Services	1,133,569	1,217,610	1,192,730	1,190,809	1,190,809	1,190,809
Fines	690,945	735,551	722,674	721,000	722,674	722,674
Investment Earnings	71,875	71,415	52,148	45,600	45,600	45,600
Contributions and Donations	15,965	127,940	145,712	-	-	-
Other Revenues	1,036,321	610,743	520,009	519,234	533,169	533,169
Total Revenues	24,456,352	25,321,430	24,878,648	25,390,137	25,523,299	25,523,299
OTHER SOURCES	3,806,835	3,064,360	3,038,216	4,000,860	3,210,860	3,210,860
Transfers In						
Total Other Sources	3,806,835	3,064,360	3,038,216	4,000,860	3,210,860	3,210,860
TOTAL REVENUES AND OTHER SOURCES	28,263,187	28,385,790	27,916,864	29,390,997	28,734,159	28,734,159
EXPENDITURES						
General Administration	965,683	994,684	1,060,009	1,070,691	1,022,439	1,022,439
Police Department	5,979,737	6,812,908	6,399,299	7,173,414	6,889,278	6,889,278
Public Works Department	3,260,652	3,422,509	3,432,610	3,757,189	3,584,627	3,584,627
City Clerk Department	718,119	802,730	696,652	823,312	806,444	806,444
Recreation Department	2,246,690	2,443,861	2,203,342	2,744,870	2,530,882	2,530,882
Fire Department	4,647,988	5,142,502	4,830,366	5,456,047	5,203,896	5,203,896
Community Development and Planning Department	293,654	426,036	403,438	420,149	376,890	376,890
Court Clerk Department	937,885	919,418	949,455	1,009,283	1,015,104	1,015,104
City Council	124,375	156,973	136,592	160,040	159,923	159,923
Finance Department	633,046	641,930	650,900	634,024	640,370	640,370
Human Resources	3,729,630	4,674,488	3,815,815	3,742,337	3,770,349	3,770,349
Mayor's Office	352,846	338,037	382,823	314,582	339,431	339,431
Revenue Department	288,707	275,736	278,772	274,393	242,258	242,258
Engineering Department	453,436	519,354	518,561	1,216,384	572,195	572,195
Senior Center	308,842	308,493	289,089	324,573	326,421	326,421
Information Technology Department	294,394	390,942	382,773	596,016	553,905	553,905
Legal Department	322,919	351,459	242,438	291,527	280,069	280,069
Building Services Department	797,627	982,014	816,994	909,093	891,073	891,073
Capital Outlay	849,628	997,884	1,006,014	1,994,321	320,500	320,500
Capital Lease	747,594	-	-	962,500	-	-
Debt Service:						
Interest	68,543	72,635	65,519	371,527	47,183	47,183
Principal	490,202	532,579	509,640	423,979	385,142	385,142
Total Expenditures	28,512,197	31,207,172	29,071,101	34,670,251	29,958,379	29,958,379
OTHER USES	263,698	277,047	274,056	277,047	277,047	277,047
Transfers Out						
Total Other Uses	263,698	277,047	274,056	277,047	277,047	277,047
TOTAL EXPENDITURES AND OTHER USES	28,775,895	31,484,219	29,345,157	34,947,298	30,235,426	30,235,426
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(512,708)	(3,098,429)	(1,428,293)	(5,556,301)	(1,501,267)	(1,501,267)
FUND BALANCE - BEGINNING OCT 1	7,043,510	6,530,802	6,530,802	5,102,509	5,102,509	5,102,509
Designated/Reserved	2,445,635	2,532,143	2,487,865	2,539,014	2,552,330	2,552,330
Undesignated/Unreserved	4,085,167	900,230	2,614,644	(2,992,806)	1,048,912	1,048,912
FUND BALANCE - SEPTEMBER 30	\$ 6,530,802	\$ 3,432,373	\$ 5,102,509	\$ (453,792)	\$ 3,601,242	\$ 3,601,242

Fund Balance % of Change from Prior Year	-7.28%	-47.44%	-21.87%	-108.89%	-29.42%	-29.42%
Fund Balance % of Estimated Revenues	-28.42%	13.56%	20.51%	-1.79%	14.11%	14.11%
Fund Balance % of Expenditures	25.66%	11.00%	17.55%	-1.31%	12.02%	12.02%

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

	2010 ACTUAL	2011 AMENDED BUDGET	2011 ESTIMATED	2012 DEPARTMENT REQUESTED	2012 PROPOSED BUDGET	2012 ADOPTED BUDGET
Fund Balance October 1	\$ 7,043,510	\$ 6,530,802	\$ 6,530,802	\$ 5,102,509	\$ 5,102,509	\$ 5,102,509
Add:						
Revenues	24,456,352	25,321,430	24,878,648	25,390,137	25,523,299	25,523,299
Other Sources	3,806,835	3,064,360	3,038,216	4,000,860	3,210,860	3,210,860
Total revenues and other sources	28,263,187	28,385,790	27,916,864	29,390,997	28,734,159	28,734,159
Less:						
Expenditures	28,512,197	31,207,172	29,071,101	34,670,251	29,958,379	29,958,379
Other Uses	263,698	277,047	274,056	277,047	277,047	277,047
Total expenditures and other uses	28,775,895	31,484,219	29,345,157	34,947,298	30,235,426	30,235,426
Fund Balance September 30	\$ 6,530,802	\$ 3,432,373	\$ 5,102,509	\$ (453,792)	\$ 3,601,242	\$ 3,601,242
Percent of Change from Prior Year	-7.28%	-47.44%	-21.87%	-108.89%	-29.42%	-29.42%
Fund Balance % of Revenues	26.70%	13.56%	20.51%	-1.79%	14.11%	14.11%
Fund Balance % of Expenditures	22.91%	11.00%	17.55%	-1.31%	12.02%	12.02%



FISCAL POLICY

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

**GENERAL FUND
REVENUES AND OTHER SOURCES**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
TAXES						
Sales Tax	9,843,229	9,780,000	9,723,738	10,516,500	10,516,500	10,516,500
Sales Tax Refund	(9,050)	(15,000.00)	(23,370.00)	(16,500.00)	(16,500)	(16,500)
Beer Tax	481,382	495,734.00	514,426.00	495,734.00	495,734	495,734
Property Taxes	3,542,994	3,693,707.00	3,552,016.00	3,728,600.00	3,728,600	3,728,600
Property Taxes - Limestone County	319,315	333,718.00	335,216.00	343,730.00	343,730	343,730
Auto Tax - Madison County	175,988	177,160.00	175,962.00	177,160.00	177,160	177,160
Auto Tax - Limestone County	5,796	5,866.00	6,390.00	5,866.00	5,866	5,866
Excise Tax	27,820	34,000.00	22,677.00	34,000.00	22,677	22,677
Tobacco Tax	5,739	6,079.00	6,379.00	6,079.00	6,079	6,079
ABC Tax	43,085	58,710.00	52,442.00	49,440.00	49,440	49,440
Table Wine	34,557	35,604.00	35,174.00	36,672.00	36,672	36,672
Payment in Lieu of Property Taxes	1,473	1,473.00	1,473.00	1,473.00	1,473	1,473
Liquor	267,918	284,280.00	265,208.00	275,000.00	275,000	275,000
Rental	405,911	441,952.00	426,918.00	445,000.00	445,000	445,000
Lodging	639,552	770,355.00	742,897.00	780,000.00	800,000	800,000
Lodging - One Cent	329,859	380,561.00	372,207.00	385,000.00	395,000	395,000
Cigarette	150,980	167,047.00	161,877.00	170,000.00	170,000	170,000
Franchise Tax - Madison Utilities	270,864	272,617.00	308,989.00	272,617.00	327,528	327,528
Franchise Tax - Athens Utilities	76,278	76,278.00	76,278.00	76,278.00	76,278	76,278
Franchise Fee - Knology	0	0.00	0.00	590,000.00	590,000	590,000
SHA Taxes	32,360	32,119.00	32,119.00	32,119.00	32,119	32,119
TOTAL - TAXES	16,646,051	17,032,260	16,789,016	18,404,768	18,478,356	18,478,356
LICENSES AND PERMITS						
Business License	2,776,132	2,929,310	2,866,266	2,427,275	2,427,275	2,427,275
Business Licenses - Refund	(22,317)	(22,000)	(32,337)	(32,275)	(32,275)	(32,275)
Building Permits	1,411,840	1,643,714	1,588,400	1,693,025	1,693,025	1,693,025
Home Occupation Permits	0	0	2,015	708	708	708
Mechanical Permits	0	0	49,786	23,365	23,365	23,365
Gas Permits	0	0	14,425	10,182	10,182	10,182
Sign Permits	0	0	1,046	450	450	450
Re-Inspection Permits	0	0	4,316	3,500	3,500	3,500
Grading Permits	0	0	25	25	25	25
Trade Permits - Miscellaneous	78,008	65,936	35,892	41,200	41,200	41,200
Trade Permits - Sign	3,025	3,581	1,108	1,545	1,545	1,545
Trade Permits - Plumbing	35,502	40,218	54,960	51,500	51,500	51,500
Trade Permits - Electric	69,454	77,872	81,214	80,208	80,208	80,208
Permit - Burn	200	200	150	150	150	150
TOTAL - LICENSES AND PERMITS	4,351,845	4,738,831	4,667,266	4,300,858	4,300,858	4,300,858

**GENERAL FUND
REVENUES AND OTHER SOURCES**

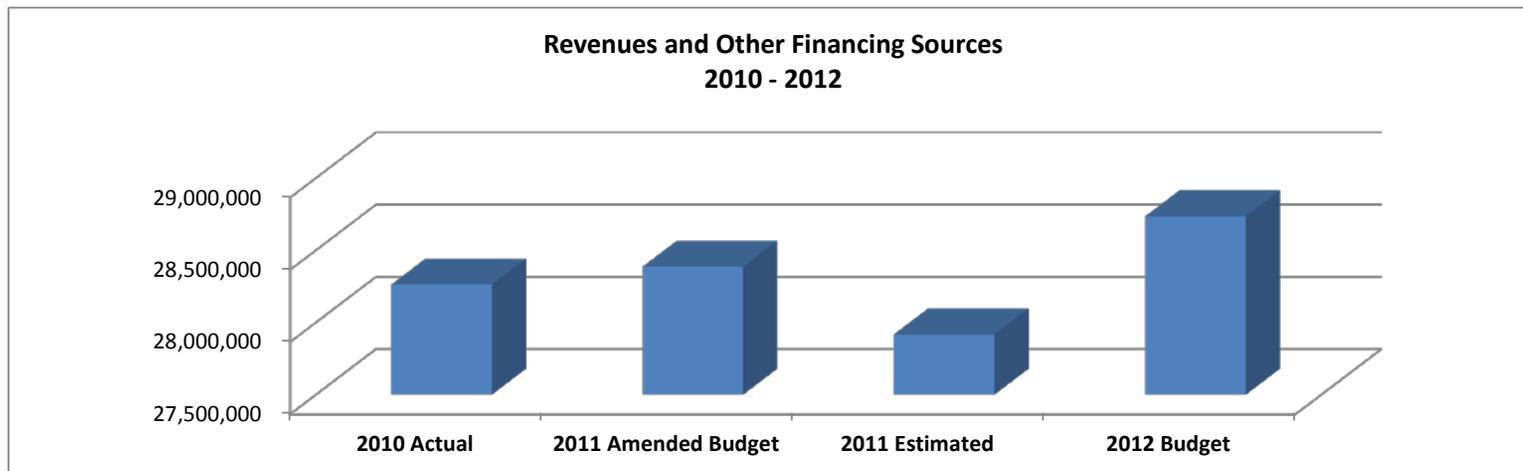
Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
Grant Revenue	0	0	2,411	73,965	73,965	73,965
Grant Revenue - HIDTA Overtime	3,577	3,575	5,601	0	0	0
Grant Revenue - Northeast Alabama Traffic Officer Overtime	14,973	0	3,862	0	0	0
Grant Revenue - Bulletproof Vest	2,934	0	4,401	0	0	0
Grant Revenue - Police Technology / 2006-CK-WX-0186	58,137	0	0	0	0	0
Grant Revenue - Police Technology / 2006-CK-WX-0136	9,567	0	0	0	0	0
Grant Revenue - ADECA Equipment / 2007-DH-05-111	0	0	0	0	0	0
Grant Revenue - Universal Hiring / 2003-UM-WX-0004	0	0	0	0	0	0
Grant Revenue - D.V.(Congress Awarded) / 2008-DD-BX-0638	40,024	10,000	18,575	0	0	0
Grant Revenue - 2009 JAG Grant	35,152	35,152	0	0	0	0
Grant Revenue - SAFER / EMW-2006-FF-03166	86,743	18,630	17,788	0	0	0
Grant Revenue - SAFER / EMW-2007-FF-00153	164,430	126,480	63,240	72,868	72,868	72,868
Grant Revenue - Assistance to Firefighters / EMW-2007-FP-00787	0	0	0	0	0	0
Grant Revenue - Assistance to Firefighters / EMW-2008-FO-00775	0	0	0	0	0	0
Grant Revenue - Assistance to Firefighters / EMW-2009-FO-01042	0	195,318	195,318	0	0	0
Grant Revenue - Assistance to Firefighters / EMW-2009-FP-00753	7,657	8,865	0	0	0	0
Grant Revenue - EMA # 08-292-R	0	0	0	0	0	0
Grant Revenue - EMA # 08-SHL	2,919	0	0	0	0	0
Grant Revenue - EMA # 08-MAL	0	0	0	0	0	0
Grant Revenue - EMA # 09-MAL	0	26,525	0	0	0	0
Grant Revenue - EMA # 10-SHL	0	27,000	27,000	0	0	0
Grant Revenue - EMA # 10-MAL	0	27,000	27,000	0	0	0
Grant Revenue - Homeland Security - ALDHS-090970	0	26,525	0	0	0	0
Energy Grant - Consultant	2,444	26,937	4,931	0	0	0
Energy Grant - LED Street Lights	5,649	56,487	46,475	0	0	0
Energy Grant - Sensor Switches	5,802	58,016	28,465	0	0	0
Energy Grant - Thermostats	1,546	14,910	8,064	0	0	0
State Forfeiture	62,863	40,660	55,020	50,000	20,000	20,000
FEMA Reimbursement	5,367	0	280,942	0	0	0
Deployment - State of Alabama	0	85,000	0	85,000	85,000	85,000
TOTAL - INTERGOVERNMENTAL	509,782	787,080	789,093	281,833	251,833	251,833
CHARGES FOR SERVICES						
Trash Collection Revenues	879,113	942,450	942,450	942,450	942,450	942,450
Animal Impoundment Revenue	1,115	1,760	2,140	2,000	2,000	2,000
Animal License Revenue	21,754	35,000	36,091	35,000	35,000	35,000
Alarm Fee Revenue	1,270	4,220	4,820	4,500	4,500	4,500
Subdivision Plat Fee Revenue	16,242	10,879	19,094	10,879	10,879	10,879
Rezoning Fee	4,750	2,380	2,750	2,380	2,380	2,380

**GENERAL FUND
REVENUES AND OTHER SOURCES**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
Rezoning Fee - Advertising	895	3,521	1,616	1,000	1,000	1,000
Rezoning Fee - Vacation of Easement	0	0	400	0	0	0
Game Room Fees Revenue	0	0	13,495	0	0	0
Kid's Camp Fee Revenue	0	0	40,100	50,000	50,000	50,000
Daily Admissions Revenue	47,930	37,000	35,470	37,000	37,000	37,000
Recreation Center Rent Revenue	82,676	27,000	26,330	28,000	28,000	28,000
Recreation Miscellaneous Fee Revenue	3,014	0	1,095	1,000	1,000	1,000
Membership Fee Revenue - Dublin Park	36,769	38,000	33,588	32,000	32,000	32,000
Senior Center Facility Rental Fees	0	0	1,010	0	0	0
Special Events - Sport Revenue	3,404	10,000	1,390	1,500	1,500	1,500
Tennis Lessons Revenue	2,618	0	348	1,000	1,000	1,000
Preschool Revenue	0	54,000	0	0	0	0
Swim Lessons Revenue	17,670	14,700	10,100	10,000	10,000	10,000
Swimming Daily Fee Revenue	5,664	15,000	11,373	20,000	20,000	20,000
Pool Parties Revenue	1,270	1,800	1,550	1,800	1,800	1,800
Water Aerobics	0	3,800	0	3,800	3,800	3,800
Special Events - Camps, Clinics, etc.	0	5,000	0	0	0	0
Tennis Camps and Clinics	0	2,500	0	0	0	0
MARS Revenue	6,215	5,600	7,520	6,500	6,500	6,500
Batting Cage Fee Revenue	1,200	3,000	0	0	0	0
TOTAL - CHARGES FOR SERVICES	1,133,569	1,217,610	1,192,730	1,190,809	1,190,809	1,190,809
FINES						
Fines	690,945	735,551	722,674	721,000	722,674	722,674
TOTAL - FINES	690,945	735,551	722,674	721,000	722,674	722,674
INVESTMENT EARNINGS						
Interest Income - General Fund	30,706	36,054	18,000	18,000	18,000	18,000
Interest Income	784	2,196	918	600	600	600
Penalties and Interest Sales Tax	39,477	33,165	33,230	27,000	27,000	27,000
TOTAL - INVESTMENT EARNINGS	70,967	71,415	52,148	45,600	45,600	45,600
CONTRIBUTIONS AND DONATIONS						
Police Department Donations Revenue	3,100	38,821	40,821	0	0	0
Recreation Donations Revenue	7,188	41,458	51,741	0	0	0
Donations	731	661	150	0	0	0
Restricted Donations - Recreation	4,946	47,000	53,000	0	0	0
TOTAL - CONTRIBUTIONS AND DONATIONS	15,965	127,940	145,712	0	0	0
OTHER REVENUES						

**GENERAL FUND
REVENUES AND OTHER SOURCES**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
Miscellaneous Revenue	87,643	120,000	45,574	50,000	50,000	50,000
Miscellaneous - Workers Compensation	0	22,063	0	0	0	0
Miscellaneous - Police	0	1,575	15,910	1,500	1,500	1,500
Discounts Earned	0	25	26	0	0	0
Cash Over/Under	17	0	(54)	0	0	0
North Alabama Gas District Revenue	294,715	355,130	355,130	365,784	372,887	372,887
Insurance Deductible Revenue	271,703	20,000	11,623	10,000	10,000	10,000
Property Rental Revenue	98,782	91,950	91,799	91,950	98,782	98,782
Court Seminar Revenues	0	0	0	0	0	0
Neighborhood Park Revenue	0	0	1	0	0	0
TOTAL - OTHER REVENUES	752,861	610,743	520,009	519,234	533,169	533,169
OTHER FINANCING SOURCES						
Transfers In	3,000,000	2,713,331	2,713,331	2,713,331	2,725,831	2,725,831
Transfers In - Components	283,461	288,055	288,055	288,055	288,055	288,055
Transfers In - TVA Tax	25,918	34,974	34,974	34,974	34,974	34,974
Sales of Fixed Assets	33,323	28,000	1,856	2,000	162,000	162,000
Proceeds - Capital Lease	747,594	0	0	962,500	0	0
TOTAL - OTHER FINANCING SOURCES	4,090,295	3,064,360	3,038,216	4,000,860	3,210,860	3,210,860
TOTAL - REVENUES AND OTHER FINANCING SOURCES	28,262,279	28,385,790	27,916,864	29,464,962	28,734,159	28,734,159



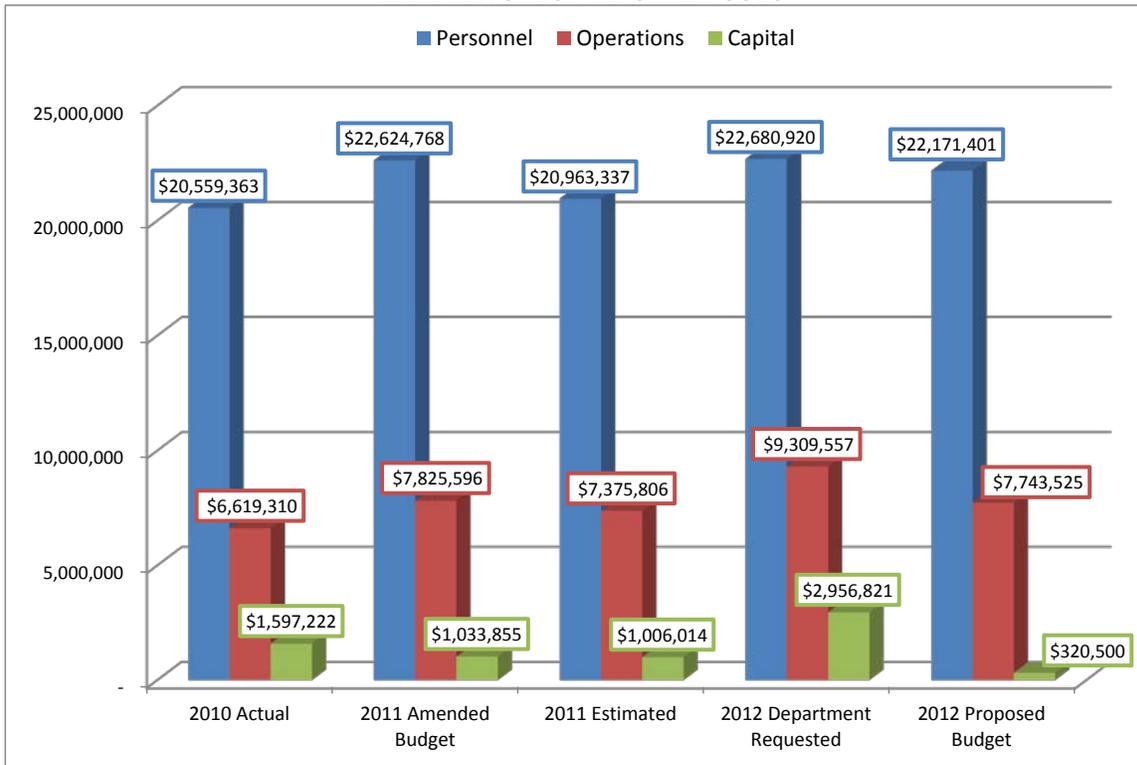
**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	2010 Actual	2011 Amended Budget	2011 Estimated	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
General Administration						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	1,229,504	1,271,731	1,334,065	1,347,738	1,299,486	1,299,486
Capital	8,261	-	-	-	-	-
TOTAL	1,237,765	1,271,731	1,334,065	1,347,738	1,299,486	1,299,486
Police						
Personnel	5,510,688	6,251,853	5,879,482	6,643,914	6,384,378	6,384,378
Operations	552,199	651,765	575,471	604,793	546,474	546,474
Capital	396,372	123,482	94,162	279,500	50,000	50,000
TOTAL	6,459,259	7,027,100	6,549,115	7,528,207	6,980,852	6,980,852
Public Works						
Personnel	2,171,128	2,199,303	2,162,328	2,294,217	2,192,355	2,192,355
Operations	1,311,937	1,397,523	1,451,046	1,540,324	1,469,624	1,469,624
Capital	375,783	235,635	232,950	447,300	150,000	150,000
TOTAL	3,858,848	3,832,461	3,846,324	4,281,841	3,811,979	3,811,979
City Clerk						
Personnel	246,347	256,575	249,401	261,962	261,094	261,094
Operations	471,772	546,155	447,251	561,350	545,350	545,350
Capital	14,819	-	1,070	30,000	-	-
TOTAL	732,938	802,730	697,722	853,312	806,444	806,444
Recreation						
Personnel	1,414,496	1,436,250	1,361,027	1,660,891	1,573,103	1,573,103
Operations	858,985	1,027,402	859,673	1,083,979	957,779	957,779
Capital	407,720	251,034	250,383	535,500	23,000	23,000
TOTAL	2,681,201	2,714,686	2,471,083	3,280,370	2,553,882	2,553,882
Fire						
Personnel	4,294,504	4,489,892	4,233,988	4,751,078	4,577,462	4,577,462
Operations	546,817	842,532	796,495	1,227,675	819,767	819,767
Capital	56,635	3,710	2,620	1,205,314	52,500	52,500
TOTAL	4,897,956	5,336,134	5,033,103	7,184,067	5,449,729	5,449,729
Planning						
Personnel	213,514	281,999	273,315	299,049	300,290	300,290
Operations	80,141	144,037	130,123	121,100	76,600	76,600
Capital	1,518	-	-	-	-	-
TOTAL	295,173	426,036	403,438	420,149	376,890	376,890
Court Clerk						
Personnel	440,396	457,143	459,305	472,564	478,385	478,385
Operations	497,488	462,275	490,150	536,719	536,719	536,719
Capital	20,196	-	-	-	-	-
TOTAL	958,080	919,418	949,455	1,009,283	1,015,104	1,015,104
City Council						
Personnel	96,373	99,173	94,417	102,240	102,123	102,123
Operations	28,002	51,800	42,175	57,800	57,800	57,800
Capital	-	-	-	-	-	-
TOTAL	124,375	150,973	136,592	160,040	159,923	159,923
Finance						
Personnel	526,673	550,732	538,490	542,340	549,836	549,836
Operations	131,499	191,702	212,914	192,189	191,039	191,039
Capital	111,487	362,240	382,362	-	-	-
TOTAL	769,659	1,104,674	1,133,766	734,529	740,875	740,875

**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	2010 Actual	2011 Amended Budget	2011 Estimated	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
Human Resources						
Personnel	3,664,404	4,542,408	3,741,397	3,613,112	3,655,124	3,655,124
Operations	65,226	132,080	74,418	129,225	115,225	115,225
Capital	7,149	6,782	6,782	-	-	-
TOTAL	3,736,779	4,681,270	3,822,597	3,742,337	3,770,349	3,770,349
Mayor's Office						
Personnel	208,850	234,637	207,110	211,182	212,756	212,756
Operations	151,804	103,400	176,915	103,400	126,675	126,675
Capital	-	-	-	-	-	-
TOTAL	360,654	338,037	384,025	314,582	339,431	339,431
Revenue						
Personnel	248,972	221,986	228,590	213,813	182,078	182,078
Operations	39,736	53,750	50,182	60,580	60,180	60,180
Capital	7,270	-	-	-	-	-
TOTAL	295,978	275,736	278,772	274,393	242,258	242,258
Engineering						
Personnel	404,259	396,554	422,523	444,179	449,650	449,650
Operations	49,177	122,800	96,038	772,205	122,545	122,545
Capital	43,500	-	-	15,000	15,000	15,000
TOTAL	496,936	519,354	518,561	1,231,384	587,195	587,195
Senior Center						
Personnel	240,202	219,203	207,060	233,045	234,893	234,893
Operations	68,640	88,990	82,029	91,528	91,528	91,528
Capital	6,479	-	-	19,000	-	-
TOTAL	315,321	308,193	289,089	343,573	326,421	326,421
Information Technology						
Personnel	71,941	73,989	73,739	73,964	180,482	180,482
Operations	222,453	325,252	328,594	541,702	392,984	392,984
Capital	117,262	42,972	35,685	387,707	-	-
TOTAL	411,656	442,213	438,018	1,003,373	573,466	573,466
Legal						
Personnel	134,558	147,802	147,198	147,977	150,019	150,019
Operations	188,361	203,657	95,240	143,550	130,050	130,050
Capital	2,963	-	-	7,500	-	-
TOTAL	325,882	351,459	242,438	299,027	280,069	280,069
Building Services						
Personnel	672,058	765,269	683,967	715,393	687,373	687,373
Operations	125,569	208,745	133,027	193,700	203,700	203,700
Capital	19,808	8,000	-	30,000	30,000	30,000
TOTAL	817,435	982,014	816,994	939,093	921,073	921,073
TOTAL	\$ 28,775,895	\$ 31,484,219	\$ 29,345,157	\$ 34,947,298	\$ 30,235,426	\$ 30,235,426

**GENERAL FUND
EXPENDITURES AND OTHER USES**



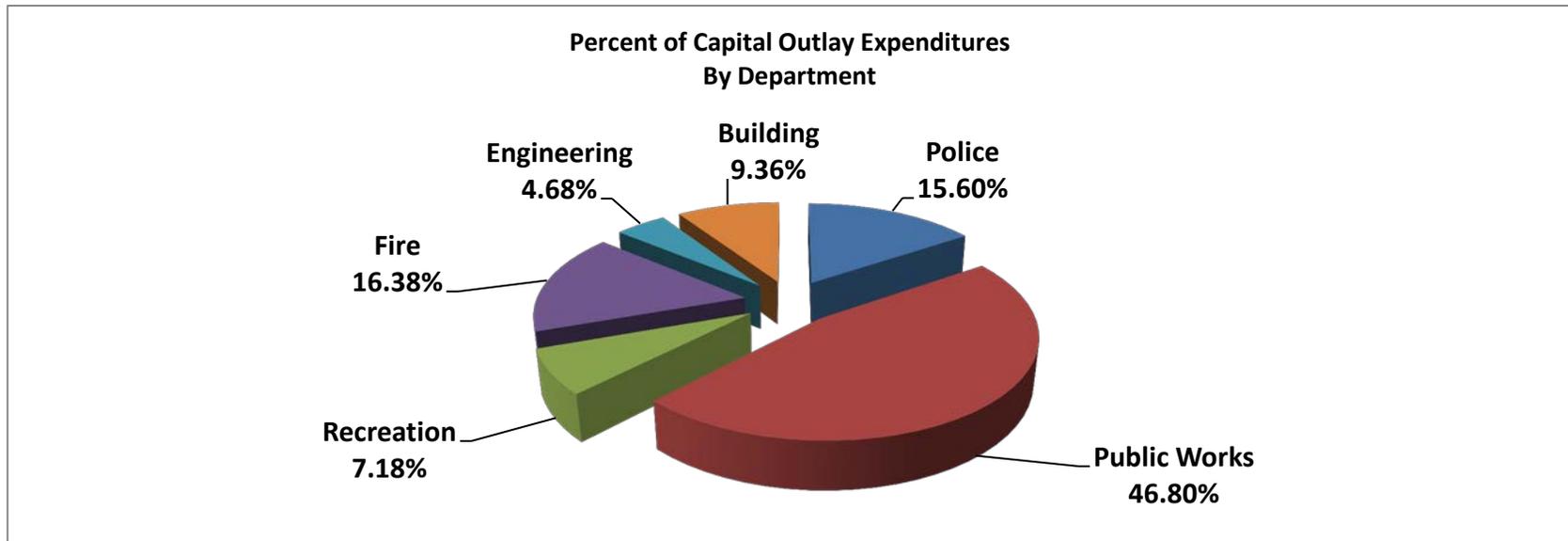
Personnel - includes the salaries and wages paid to employees, benefits such as retirement, social security, health insurance, life insurance and workers compensation insurance.

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

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

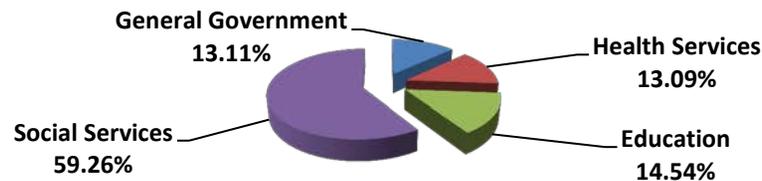
**GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR 2012 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	Total
Police	Patrol	Two Vehicles	Vehicle	50,000	50,000
Public Works	Various	Capital Equipment	Equipment	150,000	150,000
Recreation	Parks	Fencing for Palmer Park	Equipment	15,000	
	Aquatic	Pool Motor	Improvement	8,000	23,000
Fire		Furniture for New Station #2	Furniture	52,500	52,500
Engineering	All	One (1) Oce Plot Wave 300 Printer	Equipment	15,000	15,000
Building	Maintenance	Repairs to City Hall	Improvement	30,000	30,000
TOTAL					\$ 320,500



SUMMARY OF FUNDING FOR OUTSIDE AGENCIES

		2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget
GENERAL GOVERNMENT					
	Huntsville/Madison County Emergency Management	\$ 48,053	\$ 51,599	\$ 46,439	\$ 46,439
	Total - General Government	48,053	51,599	46,439	46,439
HEALTH SERVICES					
	Madison County Health Department	25,000	19,000	17,100	25,000
	Mental Health Center of Madison County	25,000	23,750	21,375	21,375
	Total - Health Services	50,000	42,750	38,475	46,375
EDUCATION					
	Madison Arts Council	3,000	3,800	3,420	6,500
	Madison City Schools	50,000	50,000	45,000	45,000
	Total - Education	53,000	53,800	48,420	51,500
SOCIAL SERVICES					
	Beautification Board	10,000	9,500	8,550	8,550
	Botanical Garden	5,000	4,750	4,275	4,275
	Convention Visitors Bureau	16,500	15,675	10,507	15,000
	Huntsville/Madison County Chamber of Commerce	10,000	9,500	8,550	25,000
	Land Trust of Huntsville and North Alabama	20,000	19,000	17,100	10,000
	Madison Chamber of Commerce	65,000	57,000	51,300	55,000
	Madison Greenway and Trails	2,000	-	-	-
	National Children's Advocacy Center	10,000	9,500	8,550	8,550
	The Volunteer Center of Madison County	5,000	-	-	-
	YMCA	100,000	95,000	85,500	50,000
	North Alabama Transportation Foundation (NALTF)	5,000	4,750	4,275	-
	US Space and Rocket Center	-	9,500	8,550	8,550
	Huntsville Airport Authority	-	-	-	20,000
	Veterans Memorial	-	-	-	5,000
	Total - Social Services	248,500	234,175	207,157	209,925
TOTAL SUPPORT TO OUTSIDE AGENCIES		\$ 399,553	\$ 382,324	\$ 340,491	\$ 354,239



GENERAL ADMINISTRATION - 010

Description	2010	2011 Amended Budget	2011	2012	2012	2012
	Actual Amount		Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
OPERATING EXPENDITURES/EXPENSES						
Telephone	30,251	30,700	16,147	18,000	18,000	18,000
Utilities	100,546	120,000	122,926	132,000	132,000	132,000
Miscellaneous	13,297	5,000	5,000	5,000	5,000	5,000
Land Rental CAC	0	500	500	500	500	500
Rental Contracts	5,212	6,000	3,725	1,200	1,200	1,200
Gas & Oil	435,493	485,493	570,037	562,000	500,000	500,000
Contingency	0	5,000	0	10,000	10,000	10,000
Special Projects	1,183	1,500	1,183	1,500	1,500	1,500
Special Projects - Non-Departmental	379,824	340,491	340,491	340,491	354,239	354,239
TOTAL - OPERATING EXPENDITURES/EXPENSES	965,806	994,684	1,060,009	1,070,691	1,022,439	1,022,439
CAPITAL OUTLAY						
Capital Outlay	8,261	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	8,261	0	0	0	0	0
OTHER FINANCING USES						
Transfers Out	259,384	272,047	271,047	269,047	269,047	269,047
Transfers Out - Domestic Violence	4,314	5,000	3,009	8,000	8,000	8,000
TOTAL - OTHER FINANCING USES	263,698	277,047	274,056	277,047	277,047	277,047
TOTAL - GENERAL ADMINISTRATION	1,237,765	1,271,731	1,334,065	1,347,738	1,299,486	1,299,486

POLICE DEPARTMENT - 020

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	4,822,696	5,459,605	5,052,596	5,611,882	5,501,100	5,501,100
Overtime	188,207	236,496	313,671	299,002	236,496	236,496
Payroll Taxes	366,723	435,752	396,344	452,297	439,040	439,040
Workmen's Compensation	133,062	120,000	116,871	280,733	207,742	207,742
TOTAL - PERSONNELSERVICES	5,510,688	6,251,853	5,879,482	6,643,914	6,384,378	6,384,378
OPERATING EXPENDITURES/EXPENSES						
Animal Control	4,086	6,500	4,931	5,500	5,500	5,500
Advertising/Publishing	1,416	2,200	1,437	2,000	2,000	2,000
Printing	2,975	3,700	3,650	3,700	3,700	3,700
Postage	507	1,250	932	1,200	1,200	1,200
Telephone	37,517	43,000	39,376	46,000	43,000	43,000
Miscellaneous	528	550	539	500	500	500
Miscellaneous - State Forfeiture - Police Use Only	0	0	0	500	500	500
Canine	2,349	6,500	5,636	6,000	6,000	6,000
Repairs - City Buildings	0	500	500	500	500	500
Maintenance Contracts	69,876	50,400	51,951	54,200	54,200	54,200
Repairs - General	14,284	15,000	13,438	12,000	12,000	12,000
Rental Contracts	21,304	31,100	29,201	35,000	31,000	31,000
Office Supplies	12,202	13,000	11,972	12,000	12,000	12,000
Office Furniture	2,749	20,000	18,750	7,500	7,000	7,000
Small Equipment - Not Office	2,226	5,200	5,106	5,000	5,000	5,000
Specialty Supplies	29,708	35,500	29,898	35,500	31,000	31,000
Specialty Supplies - SR TEA	720	5,000	3,937	5,000	5,000	5,000
Specialty Supplies - Traffic	3,821	2,000	930	2,000	2,000	2,000
Specialty Supplies - SRO/CA	2,500	2,500	1,287	2,500	2,500	2,500
Specialty Supplies - Weapons	25,382	38,000	37,409	43,000	40,000	40,000
Specialty Supplies - State Forfeiture - Police Use Only	0	14,388	14,388	10,000	10,000	10,000
Office Equipment	2,302	2,500	2,138	2,500	2,500	2,500
Uniforms	45,417	72,100	65,253	72,100	70,000	70,000
Uniforms - State Forfeiture - Police Use Only	0	4,717	4,717	4,000	4,000	4,000
Vehicle Maintenance	27,988	30,000	27,930	36,000	36,000	36,000
Training	62,736	59,948	59,944	62,000	55,000	55,000
Auto Mileage	675	2,000	1,849	2,000	2,000	2,000
Publications	1,800	2,400	80	3,000	3,000	3,000
Association Dues	2,291	2,500	1,860	2,500	2,000	2,000
Police Professional Liability	39,327	35,581	35,581	38,500	38,500	38,500
Job Health	3,355	4,500	4,378	4,500	4,500	4,500

POLICE DEPARTMENT - 020

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
Progress/Development	593	700	457	800	800	800
Special Account	2,526	5,000	4,890	5,000	5,000	5,000
Special Projects	443	1,500	1,016	2,000	2,000	2,000
Grant Expenditures	44,228	0	0	0	0	0
Police Donation Uses	1,222	41,321	34,456	5,000	5,000	5,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	469,049	561,055	519,817	529,500	504,900	504,900
CAPITAL OUTLAY						
Capital Outlay	201,441	83,501	78,909	0	0	0
Capital Outlay - Vehicles	0	0	0	112,500	0	0
Capital Outlay - Office Furniture	0	0	0	4,500	0	0
Capital Outlay - State Forfeiture - Police Use Only	0	39,981	15,253	50,000	50,000	50,000
Capital Outlay - Lease Purchase	194,931	0	0	112,500	0	0
TOTAL - CAPITAL OUTLAY	396,372	123,482	94,162	279,500	50,000	50,000
DEBT SERVICE						
Interest	4,658	10,365	4,317	7,342	3,372	3,372
Payment on Debt	78,492	80,345	51,337	67,951	38,202	38,202
TOTAL - DEBT SERVICE	83,150	90,710	55,654	75,293	41,574	41,574
TOTAL - POLICE DEPARTMENT - 020	6,459,259	7,027,100	6,549,115	7,528,207	6,980,852	6,980,852

PUBLIC WORKS DEPARTMENT - 030

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	1,802,814	1,841,616	1,749,698	1,794,793	1,821,715	1,821,715
Overtime	107,249	101,000	167,104	154,183	80,000	80,000
Payroll Taxes	139,592	149,452	139,893	149,145	145,530	145,530
Workmen's Compensation	121,472	107,235	105,633	196,096	145,110	145,110
TOTAL - PERSONNEL SERVICES	2,171,128	2,199,303	2,162,328	2,294,217	2,192,355	2,192,355
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	3,868	14,000	8,000	55,500	55,500	55,500
Sub-Contract Work	94,254	123,656	106,038	94,000	74,000	74,000
Advertising/Publishing	193	1,700	1,289	400	400	400
Printing	473	200	179	200	200	200
Telephone	19,788	20,000	18,477	20,000	12,000	12,000
Utilities	16,900	20,000	18,927	20,000	18,000	18,000
Miscellaneous	2,273	5,100	5,124	2,500	2,500	2,500
Vector Control	17,249	22,000	21,505	27,800	22,000	22,000
Janitorial	9,127	11,200	10,292	11,200	11,200	11,200
Sanitation	433,744	450,000	551,333	720,000	700,000	700,000
Repairs - City Buildings	7,782	9,000	8,955	7,500	7,500	7,500
Maintenance Contracts	0	300	267	500	500	500
Repairs - General	85	1,000	0	1,000	1,000	1,000
Grounds Maintenance	2,387	5,000	2,733	5,000	2,500	2,500
Rental Contracts	11,081	14,000	10,414	14,000	9,000	9,000
Office Supplies	6,666	8,000	5,674	8,000	7,000	7,000
Office Furniture	3,282	4,500	4,152	1,000	1,000	1,000
Small Equipment - Not Office	6,285	7,000	6,934	12,952	12,952	12,952
Small Equipment - Mechanics	899	7,500	7,489	7,500	7,500	7,500
Small Tools	6,915	4,000	2,363	4,000	4,000	4,000
Small Tools - Field Crews	0	4,000	3,967	4,000	4,000	4,000
Specialty Supplies	0	0	(54)			
Specialty Supplies - Roads	106	0	0	0	0	0
Specialty Supplies - Chemicals	5,686	800	374	5,600	5,600	5,600
Specialty Supplies - Drainage	116,934	100,000	92,461	85,000	85,000	85,000
Specialty Supplies - Sanitation	43,247	40,000	41,892	0	0	0
Specialty Supplies - Sidewalk	3,810	5,000	3,172	5,000	5,000	5,000

PUBLIC WORKS DEPARTMENT - 030

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
Office Equipment	3,229	10,000	8,206	2,500	2,500	2,500
Uniforms	10,546	34,000	32,685	24,000	24,000	24,000
Uniforms - Protective Equipment	4,470	5,400	5,224	5,400	4,500	4,500
Vehicle Maintenance	40,247	40,000	39,924	40,000	40,000	40,000
Vehicle Maintenance - Police	48,201	60,000	61,529	60,000	60,000	60,000
Vehicle Maintenance - Public Works	22,573	22,500	21,914	25,000	25,000	25,000
Vehicle Maintenance - City Clerk	0	500	0	500	500	500
Vehicle Maintenance - Recreation	3,778	4,500	3,912	8,000	8,000	8,000
Vehicle Maintenance - Fire	4,272	7,500	5,101	10,000	10,000	10,000
Vehicle Maintenance - Planning	1,891	0	0	1,000	1,000	1,000
Vehicle Maintenance - Finance	0	0	0	0	0	0
Vehicle Maintenance - Mayor's Office	0	1,000	370	1,000	1,000	1,000
Vehicle Maintenance - Engineering	627	1,500	461	5,000	2,500	2,500
Vehicle Maintenance - Senior Center	287	4,000	3,765	6,000	4,000	4,000
Vehicle Maintenance - Information Technology	0	1,000	476	1,000	1,000	1,000
Vehicle Maintenance - Building	0	3,000	2,111	5,000	4,000	4,000
Vehicle Body Repair - Senior Center	0	0	0	0	0	0
Heavy Equipment Repairs	2,903	1,500	1,339	2,500	2,500	2,500
Heavy Equipment Repairs - Public Works	51,670	71,200	70,109	73,000	73,000	73,000
Heavy Equipment Repairs - Parks & Recreation	18,240	11,500	11,458	12,500	12,500	12,500
Heavy Equipment Repairs - Fire	50,618	50,000	55,568	50,000	50,000	50,000
Heavy Equipment Repairs - Senior Center	68	0	0	0	0	0
Small Equipment Repairs	731	1,000	269	1,000	1,000	1,000
Wrecker Expense	800	700	380	700	700	700
Training	8,467	11,000	10,794	13,170	13,170	13,170
Auto Mileage	503	1,500	1,162	1,500	1,500	1,500
Seminars	0	0	0	0	0	0
Publications	1,109	200	180	200	200	200
Association Dues	722	1,000	966	1,000	1,000	1,000
Job Health	180	750	422	350	350	350
Special Projects	0	0	0	0	0	0
TOTAL - OPEARATING EXPENDITURES/EXPENSES	1,089,163	1,223,206	1,270,282	1,462,972	1,392,272	1,392,272

PUBLIC WORKS DEPARTMENT - 030

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
CAPITAL OUTLAY						
Capital Outlay	375,783	235,635	232,950	447,300	150,000	150,000
TOTAL - CAPITAL OUTLAY	375,783	235,635	232,950	447,300	150,000	150,000
DEBT SERVICE						
Interest	17,233	8,589	9,277	4,245	4,245	4,245
Payment on Debt	205,541	165,728	171,487	73,107	73,107	73,107
TOTAL - DEBT SERVICE	222,775	174,317	180,764	77,352	77,352	77,352
TOTAL - PUBLIC WORKS DEPARTMENT - 030	3,858,848	3,832,461	3,846,324	4,281,841	3,811,979	3,811,979

CITY CLERK DEPARTMENT - 040

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	223,892	231,397	228,378	232,266	235,750	235,750
Overtime	4,724	6,000	3,286	10,016	6,000	6,000
Payroll Taxes	17,086	18,352	17,294	18,539	18,499	18,499
Workmen's Compensation	645	826	443	1,141	845	845
TOTAL - PERSONNEL SERVICES	246,347	256,575	249,401	261,962	261,094	261,094
OPERATING EXPENDITURES/EXPENSES						
Election Expenditures	0	0	0	35,000	35,000	35,000
Sub-Contract Work	4,804	3,240	3,233	0	0	0
Advertising/Publishing	15,129	35,000	16,266	35,000	25,000	25,000
Advertising - Rezoning	0	5,000	0	0	0	0
Printing	0	500	0	500	500	500
Postage	19,531	35,000	21,260	35,000	30,000	30,000
Telephone	41	75	2	75	75	75
Miscellaneous	910	2,490	2,200	1,000	1,000	1,000
Miscellaneous - Disability	0	0	0	0	0	0
Maintenance Contracts	1,226	1,700	228	0	0	0
Repairs - General	0	0	0	0	0	0
Rental Contracts	5,495	7,000	6,491	9,000	9,000	9,000
Office Supplies	3,295	3,355	3,317	4,500	4,000	4,000
Office Furniture	0	145	143	0	0	0
Office Equipment	0	3,100	1,865	0	0	0
Training	1,976	6,000	5,985	4,000	3,500	3,500
Auto Mileage	0	10	7	0	0	0
Publications	3,912	4,900	3,139	6,000	6,000	6,000
Association Dues	296	350	325	400	400	400
Credit Card Bank Fees	10,025	12,000	7,672	25,000	25,000	25,000
Bonds & Insurance	2,250	2,500	2,250	2,500	2,500	2,500
Insurance Deductible	33,294	40,000	19,135	40,000	40,000	40,000
Multi-Peril Policy	160,580	168,368	157,648	162,000	162,000	162,000
Employee Honesty Bond	250	250	250	250	250	250
Job Health	0	0	33	0	0	0
Insurance - Automobile	157,643	162,699	150,825	155,000	155,000	155,000
Insurance - Equipment	51,115	52,473	44,977	46,125	46,125	46,125
TOTAL - OPERATING EXPENDITURES/EXPENSES	471,772	546,155	447,251	561,350	545,350	545,350

CITY CLERK DEPARTMENT - 040

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
CAPITAL OUTLAY						
Capital Outlay	14,819	0	1,070	0	0	0
Capital Outlay - Office Equipment	0	0	0	30,000	0	0
TOTAL - CAPITAL OUTLAY	14,819	0	1,070	30,000	0	0
TOTAL - CITY CLERK DEPARTMENT - 040	732,938	802,730	697,722	853,312	806,444	806,444

RECREATION DEPARTMENT - 050

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	1,092,169	1,103,443	1,079,820	1,255,897	1,221,387	1,221,387
Seasonal Employees	178,325	181,346	146,946	227,170	200,176	200,176
Overtime	10,954	16,500	11,357	601	601	601
Payroll Taxes	94,414	99,961	92,344	113,574	108,867	108,867
Workmen's Compensation	38,634	35,000	30,560	63,649	42,072	42,072
TOTAL - PERSONNEL SERVICES	1,414,496	1,436,250	1,361,027	1,660,891	1,573,103	1,573,103
OEPRATING EXPENDITURES/EXPENSES						
Consultant Services	0	5,000	3,100	40,000	12,000	12,000
Sub-Contract Work	148,934	159,144	143,949	155,000	155,000	155,000
Transportation Services	17,483	35,000	29,634	35,000	35,000	35,000
Tree Removal	9,500	7,500	7,500	9,500	9,500	9,500
Advertising/Publishing	277	4,000	3,541	3,000	3,000	3,000
Printing	126	1,500	359	750	750	750
Postage	63	500	15	250	250	250
Telephone	10,614	13,300	12,860	13,000	13,000	13,000
Utilities	200,147	205,740	206,154	218,614	218,614	218,614
Miscellaneous	460	614	587	600	600	600
Janitorial	28,108	14,350	12,055	30,000	30,000	30,000
Repairs - City Buildings	40,736	36,412	32,965	41,000	41,000	41,000
Repairs - Pool	6,857	3,212	2,974	8,000	8,000	8,000
Maintenance Contracts	4,418	11,215	11,077	13,000	13,000	13,000
Repairs - General	41,564	38,000	34,821	41,000	41,000	41,000
Grounds Maintenance	499	3,500	838	3,000	3,000	3,000
Rental Contracts	37,668	49,310	39,132	51,775	51,775	51,775
Office Supplies	7,592	12,233	11,592	12,000	12,000	12,000
Office Furniture	945	3,500	3,199	8,000	1,000	1,000
Small Equipment - Not Office	2,991	4,000	1,723	3,000	3,000	3,000
Small Tools	1,240	4,000	561	3,000	3,000	3,000
Specialty Supplies	79,402	100,000	98,165	100,000	90,000	90,000
Specialty Supplies - Concessions	0	0	0	10,000	10,000	10,000
Office Equipment	607	2,340	1,340	1,000	1,000	1,000
Uniforms	12,267	22,659	11,969	22,700	18,000	18,000
Uniforms - Protective Equipment	2,710	5,550	2,256	5,500	5,500	5,500
Vehicle Maintenance	0	100	0	100	100	100
Vehicle Body Repairs	0	0	(3)			
Heavy Equipment Repairs	3	21	(21)	0	0	0
Small Equipment Repairs	5,504	7,479	3,249	7,500	7,500	7,500

RECREATION DEPARTMENT - 050

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
Training	7,482	10,000	7,101	10,000	10,000	10,000
Auto Mileage	0	250	0	250	250	250
Publications	0	1,000	75	500	500	500
Association Dues	797	2,930	1,702	2,500	1,000	1,000
Job Health	4,071	4,582	3,880	4,500	4,500	4,500
Special Projects	16,679	0	0	0	0	0
Swimming Pool Operations	24,442	29,947	19,154	26,000	26,000	26,000
Sports Program Equipment	1,293	2,500	1,476	2,500	2,500	2,500
Sports Program Equipment - Soccer	6,549	12,700	5,521	12,700	12,700	12,700
Sports Program Equipment - Baseball	13,033	18,055	14,447	20,000	20,000	20,000
Sports Program Equipment - Girl's Softball	2,161	2,300	961	2,300	2,300	2,300
Sports Program Equipment - Basketball	1,847	1,628	541	1,900	1,900	1,900
Sports Program Equipment - Swim Team	0	500	0	500	500	500
Sports Program Equipment - Special Events	3,241	9,000	2,190	9,000	9,000	9,000
Sports Program Equipment - Youth Volleyball	0	700	671	2,200	2,200	2,200
Sports Program Equipment - Dublin Operations	2,122	3,000	2,589	2,500	2,500	2,500
Sports Program Equipment - Pre-School	2,734	3,500	2,900	2,500	2,500	2,500
Sports Program Equipment - Football	3,087	3,500	1,675	3,500	3,500	3,500
Sports Program Equipment - Tennis	1,697	1,840	1,109	1,840	1,840	1,840
Seasonal Programs	34,280	42,500	41,625	42,500	42,500	42,500
Rec Donation Uses	1,238	0	(1,680)	0	0	0
Neighborhood Park Account	44,725	100,000	60,787	100,000	25,000	25,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	832,194	1,000,611	842,315	1,083,979	957,779	957,779
CAPITAL OUTLAY						
Capital Outlay	407,720	251,034	250,383	0	0	0
Capital Outlay - Heavy Equipment	0	0	0	38,500	0	0
Capital Outlay - Improvements to Land	0	0	0	297,000	0	0
Capital Outlay - Improvements to Buildings	0	0	0	180,000	8,000	8,000
Capital Outlay - Improvements Other than Buildings	0	0	0	20,000	15,000	15,000
TOTAL - CAPITAL OUTLAY	407,720	251,034	250,383	535,500	23,000	23,000
DEBT SERVICE						
Interest	2,004	2,004	419	0	0	0
Payment on Debt	24,787	24,787	16,939	0	0	0
TOTAL - DEBT SERVICE	26,791	26,791	17,358	0	0	0
TOTAL - RECREATION DEPARTMENT - 050	2,681,201	2,714,686	2,471,083	3,280,370	2,553,882	2,553,882

FIRE DEPARTMENT - 060

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	3,681,016	3,820,272	3,628,556	3,884,533	3,869,116	3,869,116
Paramedic Incentive	118,163	135,500	117,212	120,250	126,750	126,750
Overtime	83,236	95,000	99,570	184,949	95,000	95,000
Payroll Taxes	284,164	309,120	285,675	320,577	312,951	312,951
Workmen's Compensation	127,926	130,000	102,975	240,769	173,645	173,645
TOTAL - PERSONNEL SERVICES	4,294,504	4,489,892	4,233,988	4,751,078	4,577,462	4,577,462
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	22,440	26,435	17,825	18,788	18,788	18,788
Deployment Expense	0	85,000	0	85,000	85,000	85,000
Advertising/Publishing	1,543	1,423	1,206	1,000	1,000	1,000
Printing	1,572	1,000	281	3,000	3,000	3,000
Telephone	19,628	25,000	23,218	24,028	24,028	24,028
Utilities	54,719	57,680	54,021	63,448	63,448	63,448
Miscellaneous	132	900	155	900	900	900
Janitorial	5,471	6,000	5,224	6,000	6,000	6,000
Repairs - City Buildings	34,638	43,128	36,457	50,000	25,000	25,000
Maintenance Contracts	26,987	32,245	20,916	26,995	26,995	26,995
Repairs - General	4,651	5,500	6,941	5,500	5,500	5,500
Grounds Maintenance	147	1,000	0	1,000	1,000	1,000
Rental Contracts	2,210	3,005	3,176	2,750	2,750	2,750
Office Supplies	8,817	6,500	6,294	6,500	6,500	6,500
Office Furniture	8,958	10,000	6,884	60,000	7,500	7,500
Small Equipment - Not Office	0	410	410	0	0	0
Small Tools	4,365	1,660	1,402	6,500	6,500	6,500
Small Tools - Suppression	1,831	15,000	19,979	22,000	22,000	22,000
Small Tools - EMS	6,482	6,825	6,598	6,825	6,825	6,825
Specialty Supplies	0	0	345	0	0	0
Specialty Supplies - Industrial	5,248	5,846	3,948	5,500	5,500	5,500
Specialty Supplies - Industrial - Suppression	2,206	5,200	1,973	5,200	5,200	5,200
Specialty Supplies - Industrial - EMS	7,334	8,000	7,250	8,000	8,000	8,000
Specialty Supplies - Fitness	0	1,500	0	0	0	0
Office Equipment	140	4,043	1,542	0	0	0
Firemen	252	500	473	1,200	1,200	1,200
Supplies - Public Education Materials	5,589	14,000	8,396	14,000	14,000	14,000
Supplies - Investigative Materials	84	1,000	813	1,000	1,000	1,000
Uniforms	30,102	53,000	24,254	63,635	63,635	63,635
Uniforms - Protective Equipment	7,451	20,000	17,240	25,000	25,000	25,000
Vehicle Maintenance	0	18,000	12,803	18,000	18,000	18,000
Vehicle Mechanical Repair	14,717	500	320	1,000	1,000	1,000

FIRE DEPARTMENT - 060

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
Vehicle Body Repairs	0	75	74	0	0	0
Small Equipment Repairs	1,446	3,500	3,434	3,500	3,500	3,500
Training	43,574	67,000	56,105	94,000	75,000	75,000
Auto Mileage	31	300	0	300	300	300
Seminars	0	0	0	0	0	0
Publications	103	1,000	0	0	0	0
Association Dues	3,451	4,500	4,852	4,400	4,400	4,400
Job Health	14,037	20,000	13,513	18,000	2,000	2,000
Special Account	0	2,000	2,000	2,000	2,000	2,000
Special Projects	0	0	0	50,000	0	0
Grant Expenditures	11,836	80,525	224,790	73,965	73,965	73,965
Fire Donation Uses	1,294	10,000	1,266	10,000	10,000	10,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	353,485	649,200	596,378	788,934	626,434	626,434
CAPITAL OUTLAY						
Capital Outlay	56,635	3,710	2,620	8,425	52,500	52,500
Capital Outlay - Vehicles	0	0	0	181,000	0	0
Capital Outlay - Computers & Related	0	0	0	9,300	0	0
Capital Outlay - Office Furniture	0	0	0	7,500		
Capital Outlay - Communications Equipment	0	0	0	149,089	0	0
Capital Outlay - Lease Purchase	0	0	0	850,000	0	0
TOTAL - CAPITAL OUTLAY	56,635	3,710	2,620	1,205,314	52,500	52,500
DEBT SERVICE						
Interest	40,817	35,866	35,680	347,489	27,169	27,169
Payment on Debt	152,515	157,466	164,437	175,217	166,164	166,164
TOTAL - DEBT SERVICE	193,332	193,332	200,117	522,706	193,333	193,333
TOTAL - FIRE DEPARTMENT - 060	4,897,956	5,336,134	5,033,103	7,268,032	5,449,729	5,449,729

COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT - 070

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	191,377	259,150	249,436	269,754	273,800	273,800
Overtime	137	2,400	2,598	6,831	4,500	4,500
Payroll Taxes	18,693	19,901	20,769	21,163	21,027	21,027
Workmen's Compensation	3,307	548	512	1,301	963	963
TOTAL - PERSONNEL SERVICES	213,514	281,999	273,315	299,049	300,290	300,290
OPERATING EXPENDITURES/EXPENSES						
Microfilm/Large Maps	54	250	159	1,000	1,000	1,000
Consultant Services	29,698	75,000	73,945	50,000	6,000	6,000
Board Expense	4,322	6,000	6,366	6,000	6,000	6,000
Sub-Contract Work	10,983	10,450	10,448	0	0	0
Advertising/Publishing	332	5,077	4,763	3,000	3,000	3,000
Printing	912	2,800	2,646	3,500	3,500	3,500
Telephone	1,404	2,060	1,497	3,000	3,000	3,000
Miscellaneous	1,126	2,500	1,195	2,000	2,000	2,000
Rental Contracts	9,524	7,100	6,721	7,500	7,500	7,500
Office Supplies	3,393	6,800	4,994	4,500	4,500	4,500
Office Furniture	1,048	3,700	2,022	1,000	1,000	1,000
Small Tools	0	200	96	200	200	200
Specialty Supplies	500	500	436	500	500	500
Office Equipment	821	2,500	1,006	2,500	2,500	2,500
Uniforms	0	0	0	500	0	0
Training	6,105	2,200	1,668	3,000	3,000	3,000
Auto Mileage	603	1,500	904	2,000	2,000	2,000
Seminars	3,954	1,700	1,837	2,000	2,000	2,000
Publications	1,296	1,300	1,242	1,000	1,000	1,000
Association Dues	4,064	1,900	2,396	2,900	2,900	2,900
Job Health	0	500	63	0	0	0
Progress/Development	0	9,000	5,286	15,000	15,000	15,000
Special Projects	0	1,000	433	10,000	10,000	10,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	80,140	144,037	130,123	121,100	76,600	76,600
CAPITAL OUTLAY						
Capital Outlay	1,518	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	1,518	0	0	0	0	0
TOTAL - COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT - 070	295,173	426,036	403,438	420,149	376,890	376,890

COURT CLERK DEPARTMENT - 080

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	396,922	398,894	403,219	407,388	413,649	413,649
Salaries - Bailiff	3,738	6,923	5,501	10,044	10,044	10,044
Overtime	0	0	0	0	0	0
Overtime - Bailiff	12,421	18,218	20,372	18,250	18,250	18,250
Payroll Taxes	26,201	32,110	29,443	33,345	33,824	33,824
Workmen's Compensation	1,114	998	770	3,537	2,618	2,618
TOTAL - PERSONNEL SERVICES	440,396	457,143	459,305	472,564	478,385	478,385
OPERATING EXPENDITURES/EXPENSES						
Returned/Reduced Bonds	19,548	18,539	18,065	16,506	16,506	16,506
Fair Trial Fund	54,322	57,887	64,612	35,000	35,000	35,000
Crime Victims Compensation	12,821	12,593	13,041	12,259	12,259	12,259
Alabama Peace Officers	14,869	14,780	14,790	13,827	13,827	13,827
State Court Costs - All	220,776	220,875	237,620	221,648	221,648	221,648
Citizenship Trust Fund	19,129	18,725	16,440	15,227	15,227	15,227
Fair Trial Tax (To State)	13,537	1,705	1,705	25,409	25,409	25,409
District Attorney's Fund	0	0	0	76,700	76,700	76,700
Interpreting Services	315	400	220	2,160	2,160	2,160
Sub-Contract Work	8,090	6,678	6,600	6,751	6,751	6,751
Printing	639	750	683	750	750	750
Telephone	915	775	691	816	816	816
Repairs - City Buildings	0	0	0	0	0	0
Maintenance Contracts	2,536	4,200	5,950	4,200	4,200	4,200
Rental Contracts	1,172	1,280	1,350	1,373	1,373	1,373
Office Supplies	3,828	3,500	2,932	3,500	3,500	3,500
Office Furniture	77	1,000	389	1,000	1,000	1,000
Small Equipment - Not Office	0	0	0	0	0	0
Office Equipment	186	1,000	611	2,646	2,646	2,646
Training	1,461	2,425	2,422	1,645	1,645	1,645
Auto Mileage	70	125	200	125	125	125
Publications	1,409	1,250	1,103	1,250	1,250	1,250
Jail	121,790	93,788	100,726	93,927	93,927	93,927
TOTAL - OPERATING EXPENDITURES/EXPENSES	497,489	462,275	490,150	536,719	536,719	536,719
CAPITAL OUTLAY						
Capital Outlay	20,196	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	20,196	0	0	0	0	0

COURT CLERK DEPARTMENT - 080

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
TOTAL - COURT DEPARTMENT - 080	958,080	919,418	949,455	1,009,283	1,015,104	1,015,104

CITY COUNCIL - 090

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	0	91,828	87,574	94,551	94,551	94,551
Salaries - Council	89,324	0	0	0	0	0
Payroll Taxes	6,801	7,025	6,673	7,241	7,241	7,241
Workmen's Compensation	249	320	170	448	331	331
TOTAL - PERSONNEL SERVICES	96,373	99,173	94,417	102,240	102,123	102,123
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	0	10,000	12,551	10,000	10,000	10,000
Advertising/Publishing	0	300	300	300	300	300
Printing	0	0	0	0	0	0
Telephone	6,978	8,000	7,496	8,000	8,000	8,000
Miscellaneous	1,172	1,200	914	1,200	1,200	1,200
Office Supplies	607	700	312	700	700	700
Auto Mileage	184	600	0	600	600	600
Seminars	1,622	3,900	4,777	3,900	3,900	3,900
Association Dues	1,063	2,000	1,058	2,000	2,000	2,000
Expense Allowance	300	4,400	508	4,400	4,400	4,400
Expense Allowance - Other	114	700	629	700	700	700
Job Health	0	0	0	0	0	0
Progress/Development	0	1,000	0	1,000	1,000	1,000
Special Projects	15,961	19,000	13,630	25,000	25,000	25,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	28,002	51,800	42,175	57,800	57,800	57,800
TOTAL - CITY COUNCIL - 090	124,375	150,973	136,592	160,040	159,923	159,923

FINANCE DEPARTMENT - 100

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	486,783	508,006	497,463	502,322	509,857	509,857
Overtime	891	0	0	0	0	0
Payroll Taxes	36,637	41,726	40,090	37,652	38,228	38,228
Workmen's Compensation	2,361	1,000	937	2,366	1,751	1,751
TOTAL - PERSONNEL SERVICES	526,673	550,732	538,490	542,340	549,836	549,836
OPERATING EXPENDITURES/EXPENSES						
Audit Fees	45,452	60,722	60,720	60,000	60,000	60,000
Software Support Contract	13,852	69	69	0	0	0
Consultant Services	0	0	0	6,700	6,700	6,700
Sub-Contract Work	0	0	0	0	0	0
Advertising/Publishing	1,787	690	209	1,000	500	500
Printing	4,840	2,300	2,296	3,325	3,325	3,325
Telephone	95	181	12	50	50	50
Miscellaneous	196	260	243	40	40	40
Janitorial	0	0	0	0	0	0
Repairs - City Buildings	542	0	0	0	0	0
Maintenance Contracts	10,324	1,160	24,765	100	0	0
Repairs - General	0	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0	0
Rental Contracts	7,346	7,640	6,712	7,616	7,616	7,616
Office Supplies	7,184	7,535	7,478	5,500	5,000	5,000
Office Furniture	380	0	0	0	0	0
Small Tools	0	0	0	0	0	0
Specialty Supplies	0	0	0	0	0	0
Office Equipment	287	2,999	2,605	0	0	0
Training	1,538	2,385	1,997	1,592	1,592	1,592
Auto Mileage	59	100	8	100	50	50
Publications	1,735	1,500	1,831	1,600	1,600	1,600
Association Dues	3,338	3,656	3,465	3,461	3,461	3,461
Job Health	0	0	0	0	0	0
Special Projects	7,419	0	0	600	600	600
TOTAL - OPERATING EXPENDITURES/EXPENSES	106,374	91,197	112,410	91,684	90,534	90,534
CAPITAL OUTLAY						
Capital Outlay	16,335	362,240	252,902	0	0	0
Capital Outlay - Lease Purchase	95,152	0	129,460	0	0	0
TOTAL - CAPITAL OUTLAY	111,487	362,240	382,362	0	0	0

FINANCE DEPARTMENT - 100

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
DEBT SERVICE						
Interest	3,692	12,984	12,984	10,151	10,151	10,151
Payment on Debt	21,434	87,521	87,520	90,354	90,354	90,354
TOTAL - DEBT SERVICE	25,126	100,505	100,504	100,505	100,505	100,505
TOTAL - FINANCE DEPARTMENT - 100	769,659	1,104,674	1,133,766	734,529	740,875	740,875

HUMAN RESOURCES DEPARTMENT - 120

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	245,503	291,768	287,330	286,648	290,948	290,948
Overtime	314	1,000	490	912	912	912
Employee Retirement	1,405,196	1,722,845	1,489,565	1,598,419	1,621,154	1,621,154
State Unemployment Insurance	8,090	15,000	9,172	0	15,000	15,000
Payroll Taxes	17,759	22,397	21,037	21,957	22,286	22,286
Life Insurance	14,559	15,500	1,998	11,415	11,415	11,415
Dental Insurance	109,189	150,000	126,509	109,681	109,681	109,681
Health Insurance	1,863,127	2,322,900	1,804,839	1,582,727	1,582,727	1,582,727
Workmen's Compensation	668	998	457	1,353	1,001	1,001
TOTAL - PERSONNEL SERVICES	3,664,404	4,542,408	3,741,397	3,613,112	3,655,124	3,655,124
OPERATING EXPENDITURES/EXPENSES						
Employee Assistance Program	3,440	6,000	4,870	7,000	7,000	7,000
Employee Tuition Assistance Program	15,523	23,000	12,684	25,000	20,000	20,000
Employee Recruitment	12,555	15,000	4,691	15,000	10,000	10,000
Sub-Contract Work	0	25,000	12,813	25,000	25,000	25,000
Advertising/Publishing	1,083	1,200	0	1,000	1,000	1,000
Printing	0	1,000	42	750	750	750
Postage	123	300	21	300	300	300
Telephone	722	1,170	784	1,000	1,000	1,000
Miscellaneous	349	600	526	600	600	600
Rental Contracts	3,619	6,000	3,975	6,000	6,000	6,000
Office Supplies	4,794	6,000	3,951	5,000	4,000	4,000
Office Furniture	1,446	4,400	3,762	1,200	1,200	1,200
Office Equipment	556	0	0	0	0	0
Training	6,742	11,800	6,727	10,000	8,000	8,000
Auto Mileage	209	350	326	350	350	350
Publications	1,216	1,500	1,493	1,500	1,500	1,500
Association Dues	1,820	2,260	2,846	2,260	2,260	2,260
Job Health	4,013	5,500	3,654	6,000	6,000	6,000
Safety Equipment	592	11,000	4,887	11,265	11,265	11,265
Special Projects	6,424	10,000	6,366	10,000	9,000	9,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	65,226	132,080	74,418	129,225	115,225	115,225
CAPITAL OUTLAY						
Capital Outlay	7,149	6,782	6,782	0	0	0
TOTAL - CAPITAL OUTLAY	7,149	6,782	6,782	0	0	0

HUMAN RESOURCES DEPARTMENT - 120

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
TOTAL - HUMAN RESOURCES DEPARTMENT - 120	3,736,779	4,681,270	3,822,597	3,742,337	3,770,349	3,770,349

MAYOR'S OFFICE - 130

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	194,258	202,448	192,743	195,317	197,001	197,001
Merit Increase	0	15,000	0	0	0	0
Payroll Taxes	14,067	16,635	13,999	14,945	15,074	15,074
Workmen's Compensation	525	554	368	920	681	681
TOTAL - PERSONNEL SERVICES	208,850	234,637	207,110	211,182	212,756	212,756
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	60,580	10,000	0	10,000	10,000	10,000
Consultant Services - IT	0	0	0	0	0	0
Internet Services	0	0	0	0	0	0
Sub-Contract Work	1,790	0	0	0	0	0
Advertising/Publishing	330	2,500	8,033	2,500	2,500	2,500
Printing	231	1,000	455	1,000	1,000	1,000
Telephone	2,092	2,200	1,155	2,200	2,200	2,200
Miscellaneous	501	1,000	256	1,000	1,000	1,000
Maintenance Contracts	0	0	0	0	0	0
Rental Contracts	2,960	3,300	2,981	3,300	3,300	3,300
Office Supplies	1,893	1,700	855	1,700	1,700	1,700
Office Furniture	0	500	0	500	500	500
Office Equipment	312	750	0	750	750	750
Training	425	3,500	0	3,500	3,500	3,500
Training - IT	0	0	0	0	0	0
Auto Mileage	51	400	49	400	400	400
Seminars	1,755	2,000	300	2,000	2,000	2,000
Publications	173	200	173	200	200	200
Association Dues	19,943	22,000	21,458	22,000	45,275	45,275
Expense Allowance	9,866	12,000	10,730	12,000	12,000	12,000
Progress/Development	1,147	5,000	3,338	5,000	5,000	5,000
Special Projects	21,906	35,350	29,253	35,350	35,350	35,350
Grant Expenditures	18,041	0	96,677	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	143,996	103,400	175,713	103,400	126,675	126,675
CAPITAL OUTLAY						
Capital Outlay	0	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	0	0	0	0	0	0
DEBT SERVICE						
Interest	374	0	10	0	0	0

MAYOR'S OFFICE - 130

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
Payment on Debt	7,433	0	1,192	0	0	0
TOTAL - DEBT SERVICE	7,807	0	1,202	0	0	0
TOTAL - MAYOR'S OFFICE - 130	360,654	338,037	384,025	314,582	339,431	339,431

REVENUE DEPARTMENT - 140

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	231,495	205,160	212,444	197,751	168,635	168,635
Payroll Taxes	16,895	16,000	15,707	15,131	12,903	12,903
Workmen's Compensation	581	826	439	931	540	540
TOTAL - PERSONNEL SERVICES	248,972	221,986	228,590	213,813	182,078	182,078
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	21,304	31,400	31,200	25,000	25,000	25,000
Online Tax Filing Expense	0	3,700	2,729	17,000	17,000	17,000
Advertising/Publishing	0	0	0	0	0	0
Printing	7,320	8,100	7,666	8,500	8,300	8,300
Telephone	155	150	7	50	50	50
Miscellaneous	289	1,195	618	600	600	600
Maintenance Contracts	2,490	1,800	1,080	1,875	1,875	1,875
Rental Contracts	3,244	3,650	3,602	3,850	3,850	3,850
Office Supplies	3,099	1,500	1,108	1,500	1,300	1,300
Training	1,345	1,500	1,303	1,500	1,500	1,500
Auto Mileage	320	550	539	500	500	500
Publications	0	0	0	0	0	0
Association Dues	170	205	330	205	205	205
Job Health	0	0	0	0	0	0
Special Projects	0	0	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	39,736	53,750	50,182	60,580	60,180	60,180
CAPITAL OUTLAY						
Capital Outlay	7,270	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	7,270	0	0	0	0	0
TOTAL - REVENUE DEPARTMENT - 140	295,978	275,736	278,772	274,393	242,258	242,258

ENGINEERING DEPARTMENT - 150

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	373,717	364,122	391,918	408,579	414,708	414,708
Overtime	0	1,000	0	0	0	0
Payroll Taxes	27,502	27,932	28,549	31,265	31,734	31,734
Workmen's Compensation	3,040	3,500	2,056	4,335	3,208	3,208
TOTAL - PERSONNEL SERVICES	404,259	396,554	422,523	444,179	449,650	449,650
OPERATING EXPENDITURES/EXPENSES						
Microfilm/Large Maps	1,543	0	0	0	0	0
Consultant Services	14,450	20,433	13,500	30,000	30,000	30,000
Sub-Contract Work	5,856	23,567	22,767	30,000	30,000	30,000
Advertising/Publishing	0	600	228	0	0	0
Printing	2,191	8,400	5,885	9,340	9,340	9,340
Telephone	863	3,000	1,810	2,220	2,220	2,220
Miscellaneous	464	3,100	2,686	1,500	1,500	1,500
Repairs - City Buildings	105	0	0	0	0	0
Maintenance Contracts	10,688	19,900	19,318	16,000	16,000	16,000
Rental Contracts	0	0	0	5,000	5,000	5,000
Office Supplies	2,266	6,000	2,147	5,000	5,000	5,000
Office Furniture	0	2,900	1,867	900	900	900
Small Equipment - Not Office	0	0	0	0	0	0
Small Tools	478	3,000	1,818	5,000	5,000	5,000
Specialty Supplies	1,670	0	0	0	0	0
Office Equipment	460	1,250	1,175	1,800	1,800	1,800
Uniforms	0	1,000	126	310	310	310
Training	543	6,000	3,221	2,000	2,000	2,000
Auto Mileage	0	0	0	300	300	300
Seminars	2,082	5,000	2,177	1,500	1,500	1,500
Publications	320	500	0	275	275	275
Association Dues	200	400	350	400	400	400
Job Health	0	750	0	0	0	0
Special Projects	5,000	17,000	16,963	660,660	11,000	11,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	49,177	122,800	96,038	772,205	122,545	122,545

ENGINEERING DEPARTMENT - 150

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
CAPITAL OUTLAY						
Capital Outlay	43,500	0	0	15,000	15,000	15,000
TOTAL - CAPITAL OUTLAY	43,500	0	0	15,000	15,000	15,000
TOTAL - ENGINEERING DEPARTMENT - 150	496,936	519,354	518,561	1,231,384	587,195	587,195

SENIOR CENTER - 160

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	220,463	199,663	189,453	210,910	214,074	214,074
Overtime	357	500	824	0	0	0
Payroll Taxes	16,361	16,057	14,232	16,143	16,385	16,385
Workmen's Compensation	3,021	2,983	2,551	5,992	4,434	4,434
TOTAL - PERSONNEL SERVICES	240,202	219,203	207,060	233,045	234,893	234,893
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	0	10,237	11,157	6,500	6,500	6,500
Advertising/Publishing	0	400	677	200	200	200
Printing	0	150	0	150	150	150
Postage	146	150	150	200	200	200
Telephone	6,008	6,800	5,657	7,000	7,000	7,000
Utilities	21,459	22,000	20,338	23,100	23,100	23,100
Miscellaneous	221	1,000	903	1,000	1,000	1,000
Janitorial	2,928	4,350	4,118	5,000	5,000	5,000
Repairs - City Buildings	2,965	5,000	4,521	5,500	5,500	5,500
Maintenance Contracts	1,426	2,150	2,694	2,258	2,258	2,258
Repairs - General	3,433	1,000	968	2,000	2,000	2,000
Grounds Maintenance	12	600	520	850	850	850
Rental Contracts	9,336	9,350	8,198	10,000	10,000	10,000
Office Supplies	1,570	2,950	2,316	3,250	3,250	3,250
Office Furniture	1,104	0	0	500	500	500
Small Equipment - Not Office	697	0	0	500	500	500
Small Tools	188	200	119	200	200	200
Uniforms	862	950	945	1,000	1,000	1,000
Uniforms - Protective Equipment	0	0	0	200	200	200
Vehicle Maintenance	0	500	355	100	100	100
Small Equipment Repairs	0	0	0	0	0	0
Training	425	0	0	1,000	1,000	1,000
Auto Mileage	0	25	0	25	25	25
Publications	409	400	209	400	400	400
Association Dues	0	195	0	195	195	195
Job Health	0	83	30	100	100	100
Special Account	9,547	7,850	6,704	8,000	8,000	8,000
Special Projects	49	1,600	1,582	1,600	1,600	1,600
Seasonal Programs	0	100	0	0	0	0
Rec Donation Uses	5,328	10,000	9,278	10,000	10,000	10,000
Nutrition Site	527	950	590	700	700	700

SENIOR CENTER - 160

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
TOTAL - OPERATING EXPENDITURES/EXPENSES	68,640	88,990	82,029	91,528	91,528	91,528
CAPITAL OUTLAY						
Capital Outlay	6,479	0	0	0	0	0
Capital Outlay - Office Furniture	0	0	0	3,000	0	0
Capital Outlay - Improvements to Land	0	0	0	10,000	0	0
Capital Outlay - Improvements to Buildings	0	0	0	6,000	0	0
TOTAL - CAPITAL OUTLAY	6,479	0	0	19,000	0	0
TOTAL - SENIOR CENTER - 160	315,321	308,193	289,089	343,573	326,421	326,421

INFORMATION TECHNOLOGY DEPARTMENT - 180

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	67,041	68,441	68,743	68,408	167,434	167,434
Payroll Taxes	4,771	5,236	4,869	5,234	12,809	12,809
Workmen's Compensation	129	312	127	322	239	239
TOTAL PERSONNEL SERVICES	71,941	73,989	73,739	73,964	180,482	180,482
OPERATING EXPENDITURES/EXPENSES						
Municipal Financial System	0	0	0	41,900	41,900	41,900
Consultant Services	12,655	0	0	0	0	0
Consultant Services - IT	136,205	146,000	158,170	150,344	150,344	44,847
Internet Services	11,847	12,350	6,554	12,500	12,500	12,500
Sub-Contract Work	0	0	0	2,800	2,800	2,800
Advertising/Publishing	0	300	0	0	0	0
Printing	340	50	0	0	0	0
Telephone	452	900	762	900	900	900
Miscellaneous	497	300	300	500	500	500
Repairs - City Buildings	0	4,350	1,375	1,000	1,000	1,000
Maintenance Contracts	38,662	72,639	77,395	83,734	83,734	83,734
Office Supplies	5,615	650	359	650	650	650
Office Furniture	0	0	0	300	300	300
Office Equipment	11,217	57,572	55,759	197,724	167,092	167,092
Uniforms	0	0	0	0	0	0
Training	199	7,450	5,507	11,900	11,900	11,900
Training - IT	3,690	0	0	0	0	0
Auto Mileage	0	150	0	150	150	150
Association Dues	75	75	0	150	150	150
Job Health	0	0	0	0	0	0
Progress/Development	0	2,900	2,853	17,500	5,000	5,000
Special Projects	1,000	0	0	0	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	222,453	305,686	309,034	522,052	478,920	373,423
CAPITAL OUTLAY						
Capital Outlay	27,748	42,972	35,685	387,707	0	0
Capital Outlay - Lease Purchase	89,514	0	0	0	0	0
TOTAL - CAPITAL OUTLAY	117,262	42,972	35,685	387,707	0	0

INFORMATION TECHNOLOGY DEPARTMENT - 180

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
DEBT SERVICE						
Interest	0	2,833	2,832	2,300	2,246	2,246
Payment on Debt	0	16,733	16,728	17,350	17,315	17,315
TOTAL - DEBT SERVICE	0	19,566	19,560	19,650	19,561	19,561
TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180	411,656	442,213	438,018	1,003,373	678,963	573,466

LEGAL DEPARTMENT - 190

Description	2010	2011	2011	2012	2012	2012
	Actual Amount	Amended Budget	Estimated Amount	Department Requested	Proposed Budget	Adopted Budget
PERSONNEL SERVICES						
Salaries	124,866	136,860	136,600	136,861	138,914	138,914
Payroll Taxes	9,261	10,470	10,369	10,471	10,628	10,628
Workmen's Compensation	431	472	229	645	477	477
TOTAL - PERSONNEL SERVICES	134,558	147,802	147,198	147,977	150,019	150,019
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	165,254	174,025	68,270	100,000	100,000	100,000
Sub-Contract Work	2,661	0	0	4,000	4,000	4,000
Advertising/Publishing	0	0	0	1,500	1,500	1,500
Printing	330	300	145	300	300	300
Telephone	829	1,000	978	1,000	1,000	1,000
Miscellaneous	212	450	365	300	300	300
Maintenance Contracts	1,058	2,000	2,178	1,750	1,750	1,750
Rental Contracts	3,038	3,500	3,482	4,000	4,000	4,000
Office Supplies	1,708	2,502	2,223	1,750	1,750	1,750
Office Equipment	30	1,850	0	0	0	0
Training	1,406	5,475	4,819	6,500	3,000	3,000
Auto Mileage	765	281	173	250	250	250
Publications	10,995	11,024	11,537	11,000	11,000	11,000
Association Dues	75	1,250	1,070	1,200	1,200	1,200
Special Projects	0	0	0	10,000	0	0
TOTAL - OPERATING EXPENDITURES/EXPENSES	188,361	203,657	95,240	143,550	130,050	130,050
CAPTIAL OUTLAY						
Capital Outlay	2,963	0	0	0	0	0
Capital Outlay - Office Furniture	0	0	0	7,500	0	0
TOTAL - CAPITAL OUTLAY	2,963	0	0	7,500	0	0
TOTAL - LEGAL DEPARTMENT - 190	325,882	351,459	242,438	299,027	280,069	280,069

BUILDING DEPARTMENT - 200

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
PERSONNEL SERVICES						
Salaries	617,887	702,086	629,495	641,881	624,998	624,998
Overtime	0	0	0	4,864	0	0
Payroll Taxes	44,195	53,709	45,051	49,490	48,198	48,198
Workmen's Compensation	9,976	9,474	9,421	19,158	14,177	14,177
TOTAL - PERSONNEL SERVICES	672,058	765,269	683,967	715,393	687,373	687,373
OPERATING EXPENDITURES/EXPENSES						
Consultant Services	0	9,500	0	5,000	13,500	13,500
Board Expense	39	500	0	300	300	300
Sub-Contract Work	7,896	13,000	5,344	10,000	10,000	10,000
Advertising/Publishing	2,166	5,000	836	3,000	3,000	3,000
Printing	904	2,000	979	2,500	2,000	2,000
Telephone	8,648	12,500	9,095	16,500	16,500	16,500
Miscellaneous	1,142	1,500	660	1,000	1,000	1,000
Janitorial	17,225	23,600	21,254	32,000	32,000	32,000
Repairs - City Buildings	35,441	66,932	56,445	58,000	50,000	50,000
Maintenance Contracts	979	5,000	4,808	7,000	7,000	7,000
Repairs - General	568	1,000	0	1,000	1,000	1,000
Grounds Maintenance	13,549	15,000	8,503	13,000	13,000	13,000
Rental Contracts	1,786	11,845	7,402	11,000	11,000	11,000
Office Supplies	5,380	5,500	4,964	7,000	6,000	6,000
Office Furniture	5,242	1,000	1,754	2,000	2,000	2,000
Small Tools	437	3,000	2,132	1,000	1,000	1,000
Specialty Supplies	0	500	11	200	200	200
Office Equipment	2,087	1,500	131	1,500	1,500	1,500
Uniforms	1,907	3,500	2,842	1,000	1,000	1,000
Training	3,485	4,610	2,817	4,000	3,000	3,000
Auto Mileage	221	1,000	303	1,000	1,000	1,000
Seminars	369	1,000	0	1,000	1,000	1,000
Publications	4,519	3,118	1,640	1,200	1,200	1,200
Association Dues	176	1,140	1,074	500	500	500
Job Health	123	1,500	33	1,000	1,000	1,000
Special Projects	11,280	14,000	0	12,000	24,000	24,000
TOTAL - OPERATING EXPENDITURES/EXPENSES	125,569	208,745	133,027	193,700	203,700	203,700
CAPITAL OUTLAY						
Capital Outlay	19,808	8,000	0	0	0	0
Capital Outlay - Improvements to Buildings	0	0	0	30,000	30,000	30,000

BUILDING DEPARTMENT - 200

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
TOTAL - CAPITAL OUTLAY	19,808	8,000	0	30,000	30,000	30,000
TOTAL - BUILDING DEPARTMENT - 200	817,435	982,014	816,994	939,093	921,073	921,073

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION IV

SPECIAL REVENUE FUNDS

Description

A **Special Revenue Fund** is a governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted 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 Fund
- TVA Tax Fund
- Recreation Tournament Fund
- Senior Center Donation Fund
- Library Fund
- Water Distribution and Storage Project
- Corrections and Court Fines
- Cemetery
- Municipal Government Capital Improvement
- Domestic Violent Grant

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 2010 to budget year 2012 are included in this document.

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

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

State law 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 and accounted for in this fund.

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

➤ **TVA Tax Distribution Fund**

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

➤ **Recreation Tournament Fund**

This fund accounts for revenues from recreation tournaments. The expenditures are restricted to recreational purposes.

➤ **Senior Center Donation Fund**

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

➤ **Library Fund**

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

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

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

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

	Gas Tax Fund	TVA Tax Fund	Recreation Tournament Fund	Senior Center Donation Fund	Library Fund	Water Distribution and Storage Project Fund	Corrections and Court-Etc. Fines Fund	Cemetery Fund	Municipal Government Capital Improvement Fund	Domestic Violence Grant Fund	Total Budget
REVENUES											
Intergovernmental											
TVA Tax Proceeds	-	67,731	-	-	-	-	-	-	-	-	67,731
Motor Fuel	713,000	-	-	-	-	-	-	-	-	-	713,000
Grant	-	-	-	-	-	-	-	-	-	11,500	11,500
Taxes											
Sales	-	-	-	-	-	2,725,000	-	-	-	-	2,725,000
Property	-	-	-	-	289,652	3,200,000	-	-	-	-	3,489,652
Charges for Services	-	-	16,700	-	-	-	-	22,000	-	-	38,700
Fines	-	-	-	-	-	-	198,414	-	-	-	198,414
Investment Earnings	1,200	236	-	20	750	6,500	-	-	250	-	8,956
Contributions and Donations	-	-	-	1,000	-	-	-	-	-	-	1,000
Other	349,566	-	-	-	-	-	-	-	184,412	-	533,978
TOTAL REVENUES	1,063,766	67,967	16,700	1,020	290,402	5,931,500	198,414	22,000	184,662	11,500	7,787,931
OTHER SOURCES											
Transfers In	-	-	-	-	269,047	-	-	-	-	8,000	277,047
TOTAL OTHER SOURCES	-	-	-	-	269,047	-	-	-	-	8,000	277,047
TOTAL REVENUES AND OTHER SOURCES	1,063,766	67,967	16,700	1,020	559,449	5,931,500	198,414	22,000	184,662	19,500	8,064,978
EXPENDITURES											
General Administration	-	44,026	-	-	553,746	5,500	-	-	-	-	603,272
Police Department	-	-	-	-	-	-	-	-	-	19,500	19,500
Public Works Department	985,236	-	-	-	-	-	-	31,820	-	-	1,017,056
Capital Outlay	67,000	-	-	28,844	-	-	-	-	-	-	95,844
TOTAL EXPENDITURES	1,052,236	44,026	-	28,844	553,746	5,500	-	31,820	-	19,500	1,735,672
OTHER USES											
Transfers Out - General Fund	-	34,974	12,500	-	-	2,500,000	188,331	25,000	-	-	2,760,805
Transfers Out - Debt Service Funds	-	-	-	-	-	3,705,988	-	-	-	-	3,705,988
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	-	-	150,000	-	150,000
TOTAL OTHER USES	-	34,974	12,500	-	-	6,205,988	188,331	25,000	150,000	-	6,616,793
TOTAL EXPENDITURES AND OTHER USES	1,052,236	79,000	12,500	28,844	553,746	6,211,488	188,331	56,820	150,000	19,500	8,352,465
REVENUES AND OTHER SOURCES OVER (UNDER)											
EXPENDITURES AND OTHER USES	11,530	(11,033)	4,200	(27,824)	5,703	(279,988)	10,083	(34,820)	34,662	-	(287,487)
BEGINNING FUND BALANCE - OCTOBER 1	115,778	14,273	21,720	35,256	19,172	820,122	75,551	48,878	433,801	2,385	1,586,936
ENDING FUND BALANCE - SEPTEMBER 30	\$ 127,308	\$ 3,240	\$ 25,920	\$ 7,432	\$ 24,875	\$ 540,134	\$ 85,634	\$ 14,058	\$ 468,463	\$ 2,385	\$ 1,299,449

**GAS TAX FUND
BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
4 Cent Gas Tax	175,289	172,512	172,731	216,000	216,000	216,000
Petroleum Inspection Fees	9,826	9,816	9,763	14,000	14,000	14,000
7 Cent Gas Tax	347,190	343,657	342,427	420,000	420,000	420,000
2 Cent Gas Tax	416,710	337,554	368,566	349,566	349,566	349,566
5 Cent Gas Tax	53,942	52,976	52,625	60,000	60,000	60,000
Gas Excise Tax	2,486	2,330	2,543	3,000	3,000	3,000
TOTAL - INTERGOVERNMENTAL	1,005,444	918,845	948,655	1,062,566	1,062,566	1,062,566
INVESTMENT EARNINGS						
Interest Income - 7 Cent	84	50	190	55	55	55
Interest Income - 4 Cent	993	570	1,504	714	714	714
Interest Income - Petroleum Inspection Fees	98	60	66	31	31	31
Interest Income - 2 Cent	303	150	221	55	55	55
Interest Income - 5 Cent	475	150	712	326	326	326
Interest Income - Gas Excise	76	20	37	19	19	19
Total - Investment Earnings	2,030	1,000	2,730	1,200	1,200	1,200
TOTAL - REVENUES	1,007,474	919,845	951,385	1,063,766	1,063,766	1,063,766
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	255,820	249,660	277,020	277,020	277,020	277,020
Advertising/Publishing	0	0	0	0	0	0
Utilities	381,499	400,000	465,960	465,960	465,960	465,960
Miscellaneous	0	0	0	0	0	0
Rental Contracts	0	0	0	0	2,256	2,256
Small Tools	12	0	0	0	0	0
Specialty Supplies - Roads	216,377	123,936	125,484	110,000	210,000	210,000
Specialty Supplies - Drainage	254	0	0	0	0	0
Specialty Supplies - Signs	30,753	78,000	49,228	15,000	15,000	15,000
Specialty Supplies - Signal	3,996	18,000	15,994	15,000	15,000	15,000
Special Projects - Roads	0	18,900	87,196	0	0	0

**GAS TAX FUND
BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
TOTAL - OPERATING EXPENDITURES/EXPENSES	888,711	888,496	1,020,882	882,980	985,236	985,236
CAPITAL OUTLAY						
Capital Outlay	31,685	194,842	161,842	0	0	0
Capital Outlay - Heavy Equipment	0	0	0	50,000	50,000	50,000
Capital Outlay - Vehicles	0	0	0	17,000	17,000	17,000
TOTAL - CAPITAL OUTLAY	31,685	194,842	161,842	67,000	67,000	67,000
TOTAL - EXPENDITURES/EXPENSES	920,396	1,083,338	1,182,724	949,980	1,052,236	1,052,236
REVENUES OVER (UNDER) EXPENDITURES	87,078	(163,493)	(231,339)	113,786	11,530	11,530
FUND BALANCE - OCTOBER 1	260,039	347,117	347,117	115,778	115,778	115,778
FUND BALANCE - SEPTEMBER 30	347,117	183,624	115,778	229,564	127,308	127,308

**TVA TAX FUND
BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
TVA Tax Proceeds	74,051	65,641	67,731	67,731	67,731	67,731
TOTAL - INTERGOVERNMENTAL	74,051	65,641	67,731	67,731	67,731	67,731
INVESTMENT EARNINGS						
Interest Income	360	232	241	236	236	236
TOTAL - INVESTMENT EARNINGS	360	232	241	236	236	236
TOTAL - REVENUES	74,411	65,873	67,972	67,967	67,967	67,967
OPERATING EXPENDITURES/EXPENSES						
Madison City Schools	48,133	42,667	44,026	44,026	44,026	44,026
TOTAL - OPERATING EXPENDITURES/EXPENSES	48,133	42,667	44,026	44,026	44,026	44,026
OTHER FINANCING USES						
Transfers Out	25,918	34,974	23,705	23,705	34,974	34,974
TOTAL - OTHER FINANCING USES	25,918	34,974	23,705	23,705	34,974	34,974
TOTAL - EXPENDITURES AND FINANCING USES	74,051	77,641	67,731	67,731	79,000	79,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	360	(11,768)	241	236	(11,033)	(11,033)
FUND BALANCE - OCTOBER 1	13,672	14,032	14,032	14,273	14,273	14,273
FUND BALANCE - SEPTEMBER 30	14,032	2,264	14,273	14,509	3,240	3,240

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

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
CHARGES FOR SERVICES						
Recreation Tournament Fees	25,520	12,500	16,700	16,700	16,700	16,700
TOTAL - CHARGES FOR SERVICES	25,520	12,500	16,700	16,700	16,700	16,700
TOTAL - REVENUES	25,520	12,500	16,700	16,700	16,700	16,700
OTHER FINANCING USES						
Transfers Out	0	25,000	25,000	12,500	12,500	12,500
TOTAL - OTHER FINANCING USES	0	25,000	25,000	12,500	12,500	12,500
REVENUES OVER (UNDER) OTHER FINANCING USES	25,520	(12,500)	(8,300)	4,200	4,200	4,200
FUND BALANCE - OCTOBER 1	4,500	30,020	30,020	21,720	21,720	21,720
FUND BALANCE - SEPTEMBER 30	30,020	17,520	21,720	25,920	25,920	25,920

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

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
Investment Earnings						
Interest Income	30	45	154	20	20	20
Total - Investment Earnings	30	45	154	20	20	20
Contributions and Donations						
Donations	1,533	55,735	57,075	1,000	1,000	1,000
Total - Contributions and Donations	1,533	55,735	57,075	1,000	1,000	1,000
Total - Revenues	1,563	55,780	57,229	1,020	1,020	1,020
EXPENDITURES/EXPENSES						
CAPITAL OUTLAY						
Capital Outlay	0	50,000	28,231	0	28,844	28,844
Total - Capital Outlay	0	50,000	28,231	0	28,844	28,844
TOTAL EXPENDITURES/EXPENSES	0	50,000	28,231	0	28,844	28,844
REVENUES OVER (UNDER) EXPENDITURES/EXPENSES	1,563	5,780	28,998	1,020	(27,824)	(27,824)
FUND BALANCE - OCTOBER 1	4695	6,258	6,258	35,256	35,256	35,256
FUND BALANCE - SEPTEMBER 30	6,258	12,038	35,256	36,276	7,432	7,432

**LIBRARY FUND
BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
TAXES						
Library Tax - 1/2 Mill	275,869	278,486	281,215	289,652	289,652	289,652
Total - Taxes	275,869	278,486	281,215	289,652	289,652	289,652
INVESTMENT EARNINGS						
Interest Income	375	320	827	750	750	750
Total - Investment Earnings	375	320	827	750	750	750
OTHER REVENUES						
Miscellaneous Revenue	0	1,345	1,344	0	0	0
Total - Other Revenues	0	1,345	1,344	0	0	0
OTHER FINANCING SOURCES						
Transfers In	259,384	272,047	271,047	269,047	269,047	269,047
Total - Other Financing Sources	259,384	272,047	271,047	269,047	269,047	269,047
Total -Revenues and Other Financing Sources	535,628	552,198	554,433	559,449	559,449	559,449
OPERATING EXPENDITURES/EXPENSE						
Telephone	2,936	3,000	3,464	3,200	3,200	3,200
Utilities	36,081	35,701	35,206	35,701	35,701	35,701
Janitorial	24	0	0	0	0	0
Repairs - City Buildings	10,390	12,000	8,374	10,000	10,000	10,000
Repairs - General	207	500	0	0	0	0
Grounds Maintenance	6,300	6,000	6,181	6,500	6,500	6,500
Rental Contracts	12,472	13,000	11,160	13,000	13,000	13,000
Library Services	485,345	485,345	485,345	485,345	485,345	485,345
Total - Operating Expenditures/Expenses	553,755	555,546	549,730	553,746	553,746	553,746
REVENUES AND OTHER FINANCING SOURCES						
OVER (UNDER) OPERATING EXPENDITURES/EXPENSES	(18,127)	(3,348)	4,703	5,703	5,703	5,703
FUND BALANCE - OCTOBER 1	32,596	14,469	14,469	19,172	19,172	19,172
FUND BALANCE - SEPTEMBER 30	14,469	11,121	19,172	24,875	24,875	24,875

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

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
TAXES						
5 1/2 Mil AdValorem Tax	3,034,662	3,063,349	3,092,816	3,200,000	3,200,000	3,200,000
1/2 Cent Sales Tax	2,536,556	2,575,000	2,482,480	2,725,000	2,725,000	2,725,000
Total taxes	5,571,217	5,638,349	5,575,296	5,925,000	5,925,000	5,925,000
INVESTMENT EARNINGS						
Interest Income	10,595	6,900	11,816	6,500	6,500	6,500
Total investment earnings	10,595	6,900	11,816	6,500	6,500	6,500
Total Revenues	5,581,812	5,645,249	5,587,112	5,931,500	5,931,500	5,931,500
OPERATING EXPENDITURES/EXPENSES						
General Administration						
Miscellaneous	4,214	5,500	3,815	5,500	5,500	5,500
Total - Operating Expenditures/Expenses	4,214	5,500	3,815	5,500	5,500	5,500
OTHER FINANCING USES						
Transfers Out - Capital Replacement	0	0	0	0	0	0
Transfers Out	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Trasnfers Out - Debt Service	3,380,137	3,417,107	3,412,075	3,705,988	3,705,988	3,705,988
Total - Other Financing Uses	5,880,137	5,917,107	5,912,075	6,205,988	6,205,988	6,205,988
TOTAL OPERATING EXPENDITURES/ EXPENSES AND OTHER FINANCING USES	5,884,351	5,922,607	5,915,890	6,211,488	6,211,488	6,211,488
REVENUES OVER (UNDER) OPERATING EXPENSES AND OTHER FINANCING USES	(302,539)	(277,358)	(328,778)	(279,988)	(279,988)	(279,988)
FUND BALANCE - OCTOBER 1	1,451,439	1,148,900	1,148,900	820,122	820,122	820,122
FUND BALANCE - SEPTEMBER 30	1,148,900	871,542	820,122	540,134	540,134	540,134

**CORRECTIONAL FUND
BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
FINES						
Corrections / Fines Revenue	188,417	180,062	192,639	192,639	192,639	192,639
Court - ETC Fines Revenue	8,623	8,269	3,875	3,875	3,875	3,875
Circuit Clerk Fund	0	0	1,900	1,900	1,900	1,900
Total - Fines	197,040	188,331	198,414	198,414	198,414	198,414
Total Revenues	197,040	188,331	198,414	198,414	198,414	198,414
Other Financing Uses						
Transfers Out	500,000	188,331	188,331	188,331	188,331	188,331
Total - Other Financing Uses	500,000	188,331	188,331	188,331	188,331	188,331
REVENUES OVER (UNDER) OTHER FINANCING USES	(302,960)	0	10,083	10,083	10,083	10,083
FUND BALANCE - OCTOBER 1	368,428	65,468	65,468	75,551	75,551	75,551
FUND BALANCE - SEPTEMBER 30	65,468	65,468	75,551	85,634	85,634	85,634

**CEMETERY FUND
BUDGET
FISCAL YEAR 2012**

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
CHARGES FOR SERVICES						
Labor Receipts	24,800	19,700	20,450	10,000	10,000	10,000
Cemetery Lots	45,965	12,650	27,150	12,000	12,000	12,000
Total - Charges for Services	70,765	32,350	47,600	22,000	22,000	22,000
Total Revenues	70,765	32,350	47,600	22,000	22,000	22,000
OPERATING EXPENDITURES/EXPENSES						
Cemetery Lot	12,231	23,416	9,411	5,000	5,000	5,000
Sub-Contract Work	24,120	24,000	33,970	25,920	25,920	25,920
Utilities	487	900	845	900	900	900
Total - Operating Expenditures/Expenses	36,838	48,316	44,226	31,820	31,820	31,820
CAPITAL OUTLAY						
Capital Outlay	0	1,984	1,983	0	0	0
Total - Capital Outlay	0	1,984	1,983	0	0	0
OTHER FINANCING USES						
Transfers Out	0	25,000	25,000	25,000	25,000	25,000
Total - Other Financing Uses	0	25,000	25,000	25,000	25,000	25,000
TOTAL OPERATING EXPENDITURES/EXPENSES AND OTHER FINANCING USES						
	36,838	75,300	71,209	56,820	56,820	56,820
REVENUES OVER (UNDER) EXPENDITURES/ EXPENSES AND OTHER FINANCING USES						
	33,927	-42,950	-23,609	-34,820	-34,820	-34,820
FUND BALANCE - OCTOBER 1	38,560	72,487	72,487	48,878	48,878	48,878
FUND BALANCE - SEPTEMBER 30	72,487	29,537	48,878	14,058	14,058	14,058

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

Description	2010 Actual Amount	2011 Amended Budget	2011 Estimated Amount	2012 Department Requested	2012 Proposed Budget	2012 Adopted Budget
REVENUES						
INTERGOVERNMENTAL						
Municipal Gov't Capital Improvement	194,423	184,412	184,413	184,412	184,412	184,412
Total - Intergovernmental	194,423	184,412	184,413	184,412	184,412	184,412
INVESTMENT EARNINGS						
Interest Income	6,834	1,611	6,616	250	250	250
Total - Investment Earnings	6,834	1,611	6,616	250	250	250
Total - Revenues	201,257	186,023	191,029	184,662	184,662	184,662
OPERATING EXPENDITURES/EXPENSES						
Sub-Contract Work	0		32,489	0	0	0
Total - Operating Expenditures/Expenses	0	0	32,489	0	0	0
CAPITAL OUTLAY						
Capital Outlay	3,336					
Total Capital Outlay	3,336	0	0	0	0	0
OTHER FINANCING USES						
Transfers Out	0	1,202,660	1,202,660	150,000	150,000	150,000
Total - Other Financing Uses	0	1,202,660	1,202,660	150,000	150,000	150,000
TOTAL OPERATING EXPENDITURES/EXPENSES AND OTHER FINANCING USES	3,336	1,202,660	1,235,149	150,000	150,000	150,000
REVENUES OVER (UNDER) OPERATING EXPENDITURES/EXPENSES AND OTHER FINANCING USES	197,921	(1,016,637)	(1,044,120)	34,662	34,662	34,662
FUND BALANCE - OCTOBER 1	1,280,000	1,477,921	1,477,921	433,801	433,801	433,801
FUND BALANCE - SEPTEMBER 30	1,477,921	461,284	433,801	468,463	468,463	468,463

**DOMESTIC VIOLENCE FUND
BUDGET
FISCAL YEAR 2012**

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

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION V

DEBT SERVICE FUNDS

Description

A **Debt service Fund** 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 specific resources of the individual Debt Service Funds detailed in this document.

INTRODUCTION TO DEBT

GENERAL OBLIGATION DEBT

Debt Limitation

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

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

- ▶ The City will not use Long-term debt for operating purposes and the life of the bonds will not exceed the useful life of the projects financed.
- ▶ The City will provide Full disclosure of operations to the bond rating agencies. With the assistance of fiscal advisors and/or bond counsel, the City shall prepare the necessary materials for presentation to the rating agencies.
- ▶ The Debt Burden should be within the norm of comparable cities.
- ▶ The City will issue bonds with an average life of twenty-five (25) years or less, if possible, in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issue should contribute to an overall curve that is relatively flat.

The City dedicated the ½ Cent Sales Tax and the 5 ½ Mills Property Taxes to 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.

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

Debt Rating

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

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

DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2012

ISSUE	PRINCIPAL	INTEREST
General Obligation Warrants	905,000	2,800,988
General Obligation School Warrants	1,290,000	4,456,057
TOTAL	2,195,000	7,257,045

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

Description	City Debt Service Fund	School Debt Service Funds	Total
OTHER FINANCING SOURCES			
Transfers In	3,167,707	5,746,057	8,913,764
Total - Other Financing Sources	3,167,707	5,746,057	8,913,764
DEBT SERVICE			
Interest Expense	2,800,988	4,456,057	7,257,045
Payment on Debt	905,000	1,290,000	2,195,000
Total - Debt Service	3,705,988	5,746,057	9,452,045
OTHER FINANCING SOURCES OVER (UNDER)			
DEBT SERVICE	(538,281)	-	(538,281)
FUND BALANCE - OCTOBER 1	970,277	28,458	998,735
FUND BALANCE - SEPTEMBER 30	431,996	28,458	460,454

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION VI

PERSONNEL SERVICES

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

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

PERSONNEL COUNT

Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget
LEGAL				
City Attorney	1.00	1.00	1.00	1.00
Para Legal	1.00	1.00	1.00	1.00
REGULAR FULL TIME	2.00	2.00	2.00	2.00

PERSONNEL COUNT

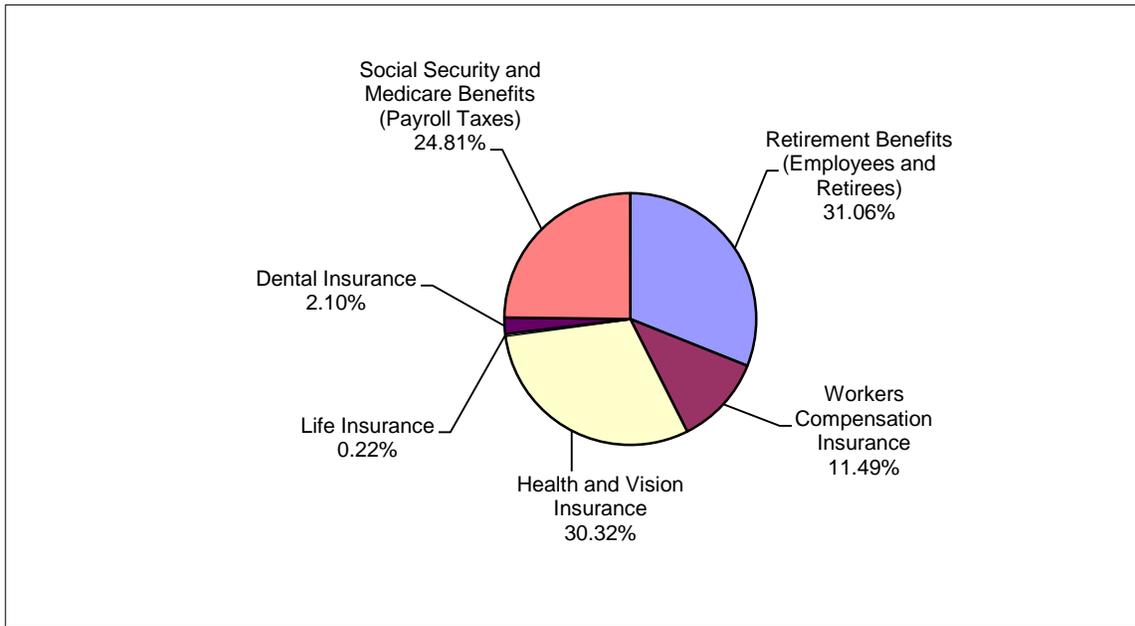
Department/Division/ Job Title	2009 Budget	2010 Amended Budget	2011 Amended Budget	2012 Budget
BUILDING				
Department Head	0.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	0.00	1.00	1.00	1.00
Permit Specialist II	0.00	3.00	3.00	2.00
Permit Specialist Supervisor	0.00	1.00	1.00	1.00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

**PERSONNEL COUNT
SUMMARY**

Department	TOTAL		
	Regular Full Time	Regular Part Time	Temporary Part Time
Police	109	12	0
Public Works	53	0	0
City Clerk	4	2	0
Recreation	21	16	60
Fire	68	0	0
Planning	5	0	0
Court Clerk	6	2	0
City Council (Elected Officials)	0	7	0
Finance	8	0	0
Human Resources	5	0	0
Mayor's Office	3	0	0
Revenue	2	0	0
Engineering	8	0	0
Senior Center	6	2	0
Information Technology	2	0	0
Legal	2	0	0
Building	16	0	0
Total	318	41	60

**BENEFITS
BY CATEGORY**

Retirement Benefits (Employees and Retirees)	\$ 1,621,154
Workers Compensation Insurance	599,834
Health and Vision Insurance	1,582,727
Life Insurance	11,415
Dental Insurance	109,681
Social Security and Medicare Benefits (Payroll Taxes)	1,295,224
TOTAL	<u>\$ 5,220,035</u>



THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SECTION VII

APPENDICES

APPENDIX A

FINANCIAL TERMINOLOGY

BASIS OF ACCOUNTING

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

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

BASIS OF BUDGETING

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

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

FUND RELATIONSHIPS

Why does the City so many funds? Where is the money going? All legitimate questions.

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

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

GLOSSARY OF TERMS

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

Accrual Basis - The recording of the financial effects on 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.

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.

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.

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.

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.

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.

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.

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 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.

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.

APPENDIX B
BUDGET ORDINANCE

ORDINANCE NO. 2011- 231

AN ORDINANCE TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012, 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, 2011, and ending September 30, 2012; 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 2012.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 28th day of November 2011 as follows:

1. The Fiscal Year 2012 Budget Documents provide for total Beginning Resources, Estimated Revenues and Other Sources as follows:

A. General Fund	\$30,235,426
B. Special Revenue Funds	\$ 8,352,465
C. Debt Service Funds	\$ 9,452,045

2. The Fiscal Year 2012 Budget Documents provide for total Expenditures and Other Uses as follows:

A. General Fund	\$30,235,426
B. Special Revenue Funds	\$ 8,352,465
C. Debt Service Funds	\$ 9,452,045

3. The authorized strength of the City's personnel is hereby determined to be those positions authorized by the 2012 fiscal year budget.

4. That a COLA (Cost of Living Adjustment) increase of 2% is hereby authorized and directed and the said increase to be effective January 2011 and given in accordance with the terms and provisions of the amended pay plans.

5. The IRS 2010 Standard Mileage Rate is the mileage rate authorized to reimburse City employees for City business trips in lieu of furnishing a City-owned vehicle.

6. All expenditures of City funds for labor, services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving \$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.

An expenditure of \$50,000 or more of City funds for construction, repair, renovation, or maintenance of public buildings, structures, sewers, waterworks, roads, bridges, docks, underpasses, and viaducts as well as any other improvement to be constructed, repaired, renovated or maintained on public property and to be paid in whole or in part, with public funds or with financing to be retired with public funds in the form of lease payments or otherwise is subject to the Public Works Bidding Procedures.

7. All encumbrances outstanding as of September 30, 2011, closed to the appropriate fund balances.
8. The Fiscal Policy of the City of Madison allows for Administrative Budget Adjustments. These adjustments occur on the departmental level. Department Heads may adjust specific line items within their departmental budgets as long as the adjustments do not increase or decrease the department's budget. The exceptions are adjustments, within a department, in excess of \$1,000, an increase or decrease to personnel services and an increase or decrease to a capital outlay line item. These exceptions require review by the City Council Finance Committee.

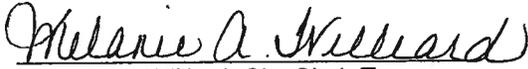
Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

READ, APPROVED AND ADOPTED this 28th day of November 2011.



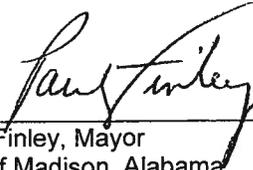
Ronica Ondocsin, President
Madison City Council
City of Madison, Alabama

ATTEST:



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

ADOPTED this 28th day of November, 2011.



Paul Finley, Mayor
City of Madison, Alabama

APPENDIX C
UNFUNDED
CAPITAL OUTLAY REQUESTS

**CAPITAL OUTLAY REQUESTED
BY DEPARTMENT
NOT FUNDED**

Department	Division	Item/Description	Item Type	Cost	Total		
Police	Patrol	Five (5) vehicles - lease purchase	Vehicles	112,500	167,000		
	Patrol	Equipment for five (5) vehicles	Equipment	50,000			
		Computers	Computers	4,500			
Public Works	Paving	One (1) pot hole patcher	Equipment	71,000	226,300		
	Back Lot	Pole barn	Building	7,500			
	Building	Front door	Improvement	7,500			
	CIP	One (1) used 1/2 ton ext cab - 4x4	Vehicle	14,500			
	CIP	One (1) used air compressor w/hose	Equipment	3,500			
	CIP	One (1) used sweeper broom	Equipment	7,500			
	CIP	One (1) used 84" drum roller w/pad shell kit	Equipment	18,000			
	CIP	One (1) used tandem axle dump truck	Heavy equipment	24,000			
	CIP	One (1) used track hoe	Heavy equipment	45,000			
	CIP	One (1) bucket 60"	Equipment	5,500			
	Drainage	One (1) self contained trailer	Equipment	4,200			
	Drainage	One (1) zero turn mower	Equipment	48,000			
	ICP	One (1) 6 ft harley rake	Equipment	9,000			
	ICP	One (1) 6 ft gill rake	Equipment	2,900			
	ICP	One (1) sod unrolling attachment for skid steer	Equipment	6,700			
	ICP	One (1) herbicide sprayer	Equipment	4,500			
	ICP	One (1) Salt spreader	Equipment	8,500			
	Fleet	One (1) air powered grease gun w/hose reel	Equipment	2,500			
	Fleet	Three (3) intermediate diesel tool sets	Equipment	7,500			
	Paving	One (1) used backhoe	Heavy equipment	20,000			
	Paving	One (1) used single axle dump truck	Heavy equipment	22,000			
	Paving	One (1) used crew cab - 1 ton truck	Vehicle	12,500			
	Paving	One (1) used pot hole machine, truck mounted	Vehicle	10,000			
	Paving	One (1) asphalt roller smoothe drum	Heavy equipment	14,000			
			Approved \$150,000 for Heavy Equipment	Heavy equipment		(150,000)	
	City Clerk	Administration	Shelving for archive room			30,000	30,000
	Recreation	Parks	One (1) gator	Equipment		8,000	577,000
Parks		Two (2) ballfield groomers	Equipment	17,000			
Neighborhood Parks		Five (5) sets playground equipment	Playground equipment	130,000			
Parks		Dublin Park - soccer fencing	Improvements	57,000			
Parks		Palmer Park - entrance improvement	Improvements	25,000			
Parks		Palmer Park - soccer filed development	Improvements	125,000			
Parks		Dublin Park - tennis court resurfacing	Improvements	35,000			
Building		Dublin indoor pool dehumidification unit	Improvements	180,000			

**CAPITAL OUTLAY REQUESTED
BY DEPARTMENT
NOT FUNDED**

Department	Division	Item/Description	Item Type	Cost	Total
Fire	Operations	Two (2) fire station alert systems - staton 1 and 3		27,764	1,204,989
	Administration	Three (3) desks	Office furniture	7,500	
	Operations	Four (40 portable radios	Communication equipment	18,000	
	Operations	Two (2) tornado sirens	Communication equipment	67,325	
	Operations	One (1) Ford 550	Vehicle	45,000	
	Operations	One (1) 75' Qunit - lease purchase	Heavy equipment	850,000	
	Fire Marshal	One (1) ArchEdit license	Software/Computer	9,300	
	Administration	Four (4) Ford Escape Hybrid 4x4	Vehicle	136,000	
	Operations	One (1) drive camera system	Equipment	36,000	
	Gym	One (1) tread mill	Equipment	4,500	
	Gym	One (1) eliptical	Equipment	3,600	
	Senior Center	Administration	Office furniture	Furniture	
		One (1) sign message board	Equipment	10,000	
Building		Office renovations	Improvements to buildings	6,000	
Information Technology	Operations	Four (4) CISCO catalyst 2960 -S Series switches	Computer related equipment	24,000	387,707
		One (1) NetMotion wireless	Computer related equipment	9,000	
		Two (2) Cisco 2921	Computer related equipment	15,000	
		One (1) Cisco 4506e	Computer related equipment	28,800	
		One (1) Dell power connect 8024	Computer related equipment	24,600	
		Cisco wireless controller licenses	Computer software	7,500	
		One (1) Mircosoft enterprise software	Computer software	138,375	
		Cisco NCS software (includes support)	Computer software	4,000	
		Fiber (from city hall to 911 center)	Equipment	36,432	
		Two (2) Dell PS6000 SAN	Computer software	100,000	
Legal	Administration	Office renovations	Improvements to buildings	7,500	7,500
TOTAL				\$	2,619,496