

CITY OF MADISON

WHERE PROGRESS JOINS PRESERVATION



Annual Operating Budget Fiscal Year Ending September 30, 2008 Madison, Alabama

ADOPTED:
September 24, 2007



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ELECTED OFFICIALS

ARTHUR S. KIRKINDALL
MAYOR

COUNCIL MEMBERS

CYNTHIA N. McCOLLUM
DISTRICT 1

STEVE HARAWAY
PRESIDENT PRO TEM
DISTRICT 2

JERRY JENNINGS
DISTRICT 3

TIM COWLES
DISTRICT 4

TOMMY OVERCASH, PRESIDENT
DISTRICT 5

LARRY VANNOY
DISTRICT 6

BOB WAGNER
DISTRICT 7

APPOINTED OFFICIAL

Mayor's Aide

Jessica Bradley

DEPARTMENT HEADS

Police Chief

Daniel Busken

Public Works Director

Skip Adkins

City Clerk-Treasurer

Melanie Williard

Recreation Director

Mike Cassell

Fire Chief

Ralph Cobb

Planning and Building Director

Bob Atallo

Court Clerk

Rick Honea

Finance Director

Lillie Causey

Human Resources Director

Terri Towry

Revenue Director

Cameron Grounds

City Engineer

Gary Chynoweth

City Attorney

Anne-Marie Lacy

BOARDS AND COMMITTEES

ARCHITECTURAL REVIEW BOARD

Bob Atallo, Director of Planning and Building
Jerry Jennings, City Council
John Allen
David Aichele
Betty Fletcher
Dennis Vaughn
Jeanne Steadman
Colleen Cassidy Murch

BEAUTIFICATION/TREE BOARD

Allison Wheeler	Shrail Heinrich
Jeanne Steadman	Nat Berry
Burt Bright	Rose Berry
Pat Cross	Brandon Hall
William H. Cline	Stephen Simpson
Cindy Sensenberger	Jerry Jennings, City Council
Debbie Overcash	
Mitzi Adams	

BOARD OF APPEALS

Larry Stewart
Jesse Doyle
Larry Donelson
Ted "Rocky" Christakes
Douglas Cox
Glen Long

BOARD OF EDUCATION

Sheila Nash-Stevenson
Sidney Ray White, Jr.
Sue Helm
Dr. Terri Johnson
Jim Sturdivant
Jerry Jennings, City Council

EDUCATION BUILDING AUTHORITY

David Mack
Penny Groux
William Pottratz

FINANCE COMMITTEE

Sandy Kirkindall, Mayor
Bob Wagner, City Council
Cynthia McCollum, City Council
Larry Vannoy, City Council
Melanie Willard, City Clerk-Treasurer
Lillie Causey, Director of Finance

HEARING OFFICER POOL

John Callahan
Walter (Tod) Dodgen
Mary Ena Heath
Doug Martinson, II
Dinah Rhodes
Kerri Johnson Riley

INDUSTRIAL DEVELOPMENT BOARD

Gene Wrobel
Alfredo Bonilla
Boyd Edmiston
Ken Lawing
Richard Knox
Don Palmer
Robert Deneffee
Shelia Crosswhite
Tommy Overcash, City Council

INVESTMENT COMMITTEE

Sandy Kirkindall, Mayor
Melanie Willard, City Clerk-Treasurer
Lillie Causey, Director of Finance
Larry Vannoy, City Council
Cynthia McCollum, City Council
Bob Wagner, City Council

NORTH ALABAMA GAS DISTRICT

Tommy Overcash, City Council
Cynthia McCollum, City Council

PLANNING COMMISSION

Damien Bianca
Stephen Brooks
William Nichols
John Allen
Patricia Glenn
Charles Brown
Tim Cowles, City Council
Lou Watts
Beverly Ashton

RECORDS CONTROL COMMITTEE

Skip Adkins, Public Works Director
Bob Atallo, Planning and Building Director
Kristen Bruseth, Records Clerk
Dan Buskin, Police Chief
Mike Cassell, Recreation Director
Lillie Causey, Finance Director
Ralph Cobb, Fire Chief
Cameron Grounds, Revenue Director
Rick Honea, Court Clerk
Sandy Kirkindall, Mayor
Terri Towry, HR Director
Melanie A. Williard, City Clerk-Treasurer

BOARDS AND COMMITTEES

RECREATION ADVISORY BOARD

Richard Dodson
James Robinson
Phil Deaton
Steve Smith
Keith Fury
Chris Lewis
Allison Wheeler
Paul Finley
Steve Ryder
Mike Cassell, Director of Parks and Recreation
Steve Haraway, City Council
Judy Meiers, Senior Center Director

ROYAL CEMETERY COMMITTEE

Boyde Allison, Recreation Operations Manager
Leroy Jackson, Maintenance Supervisor
Wanda Ayers
Janice Townsend

TECHNICAL REVIEW AND PLANNING COMMITTEE

Gary Chynoweth, City Engineer
Johnny Blizzard, Chief Planner
Bob Atallo, Director of Planning and Building
Mike Cassell, Director of Recreation
Skip Adkins, Director of Public Works
Ricky K. Pounders, Water and Wastewater Manager
Ralph Cobb, Fire Chief
Daniel Busken, Police Chief

WATER AND WASTEWATER BOARD

Mike Hubbard
Terris Tatum
Larry Vannoy, City Council
Steve Haraway, City Council
Danny Garcia

WELLHEAD PROTECTION COMMITTEE

Danny Garcia
Ricky K. Pounders, Water and Wastewater Board
Bob Atallo, Director of Planning and Building
Ralph Cobb, Fire Chief
Beth Bowman
Greg Cox
Charles Terrell
William Emerson
William W. Sanderson, Attorney

ZONING BOARD OF ADJUSTMENTS APPEALS

Betty Fletcher
Keith Graham
Carla Daily
Dee Fowler, Superintendent of Madison City Schools
David Aichele
Danny Garcia
Dr. John W. Horch

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

INTRODUCTION
and
OVERVIEW



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

The City of Madison is located in the western part of Madison County with a land area of 25 square miles. Population at 1950 Census was 530; 1960 Census was 1,435; 1970 Census was 3,086; 1980 Census was 14,904 and 2000 Census was 29,329. According to the Planning Department, the population is estimated at 40,900 for fiscal year 2008.



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

The City provides a full range of services including police and fire protection, and suppression and emergency medical services, municipal court, land use planning, building permits and inspection activities, construction and maintenance of streets, sidewalks and other public facilities. The City also provides public library services, sanitation trash services, three cemeteries, senior programs, parks and recreational facilities and general administrative services.

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

Form of Government

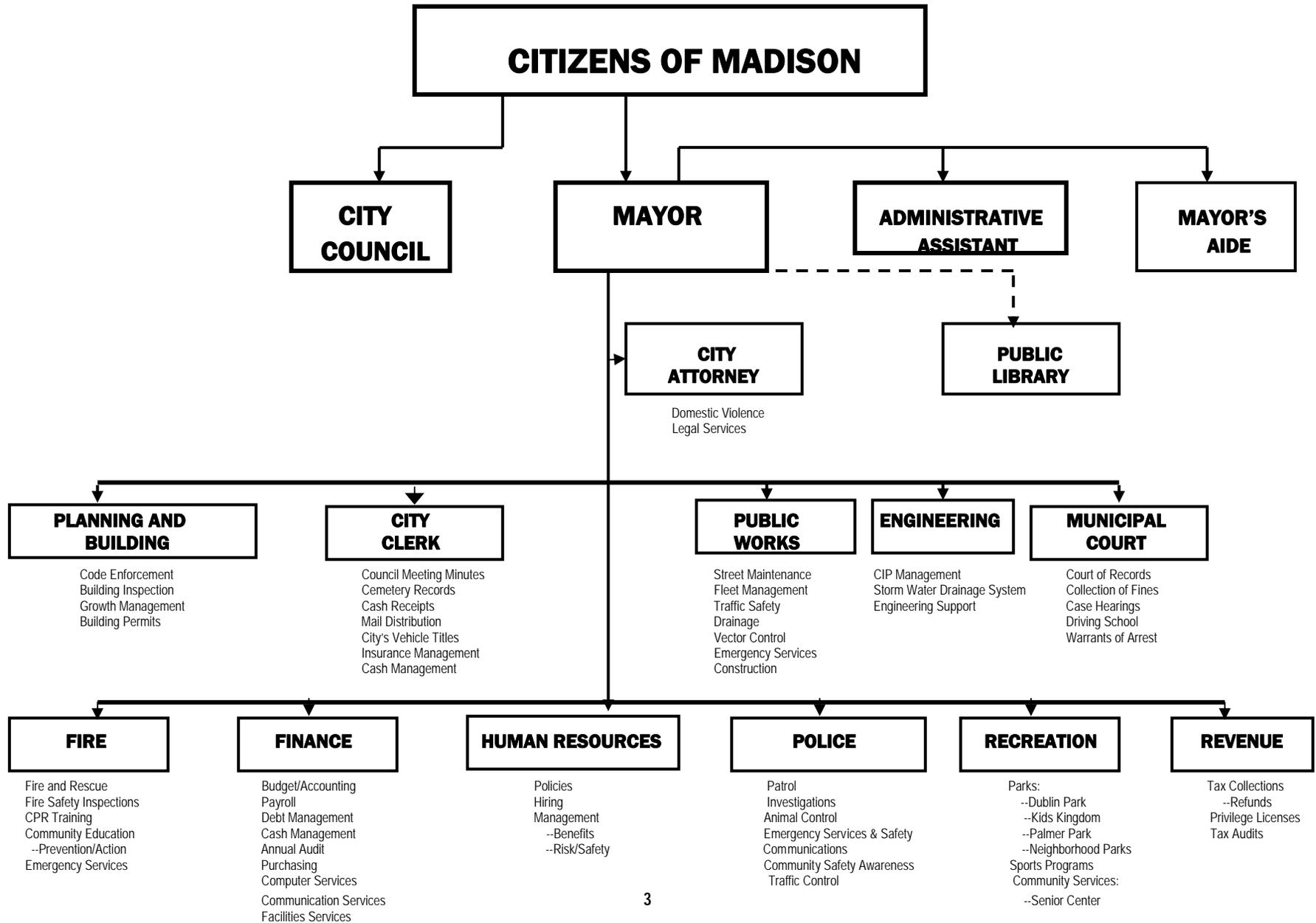
The City of Madison was incorporated in 1869, and has operated under the Mayor-Council form of government since 1989. A Council consisting of seven members governs the City. The Mayor serves as the Chief Executive Officers. Members of the City Council serve part-time. The Mayor and City Council members are elected to four-year terms. The Mayor is elected at large and the seven Council members are elected from within their respective districts.

The Council is responsible for adopting ordinances, resolutions, budgets, appointing committees and hiring the City Clerk-Treasurer, Police Chief and Fire Chief. The Mayor is responsible for carrying out the policies, resolutions and ordinances adopted by the Council, appointing heads of City departments, managing the affairs of the City, supervising a staff of approximately 356 employees including twelve (12) department heads.

Meetings

The City Council meets the second and fourth Monday of each month at 6:00 pm. Meetings are held at the Municipal Complex in the Council Chambers. All Council meetings are open to the public. Additional meetings may be held as necessary and are advertised as to time, place and agenda prior to the meeting.

CITY OF MADISON, ALABAMA ORGANIZATIONAL CHART



BUDGET PROCESS

DEFINITION AND AUTHORITY

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

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

Section 11-43-81, Code of Alabama, 1975, makes the Mayor the Chief Executive Officer in charge of municipal administration in a mayor-council city. Therefore, the Mayor ensures that a budget is prepared for presented 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's fiscal policy.

BUDGET PREPARATION

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

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

Current year estimates are carefully reviewed. 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 budget report.

The Mayor completes a final review of the budget and submits a proposed budget to the City Council Finance Committee. This document is submitted to the City Council Finance Committee for review and recommendations. The Committee holds meetings with the Finance Department, Mayor and department heads, as required, to review the proposed budget.

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

PUBLIC HEARINGS - WORK SESSIONS

After the Council Finance Committee submits the proposed to the City Council, the City Council shall advertise the place, date and time to holds 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 budget shall be filed with the City Clerk-Treasurer's office when submitted to the City Council and shall be open for public inspection by interested parties.

ADOPTION

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

BUDGET AMENDMENT

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

There are generally two types of budget amendments. The first type of amendment is one which may cause a net change in the overall budget or department budget. This type of amendment may result from an increased or decreased to revenues and/or expenditures or requested changes in funding a capital project. This amendment is known as a Supplement Budget Appropriation. Budget amendments of this nature are legislative and require 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 budget. The effect on an administrative adjustment is that it redistributes appropriated funding within a department to different line items within the same department without causing an increase or decrease in the budget. The exceptions are amendments, within a department, in excess of \$1,000, an increase or decrease to the personnel compensation and an increase or decrease to the capital outlay line item. These types of amendments require approval of the City Council Finance Committee.

CITY OF MADISON, ALABAMA
Budget Schedule
Fiscal Year 2008

DATE	RESPONSIBILITY	ACTION
June 1- 26	Revenue and Finance Departments	Estimate Revenues
June 27	Mayor and Finance Committee	Develop Budget Guidelines
July 3	Mayor	Distribute Budget Guidelines to Department Heads.
July 5 - August 5	Department Heads	Prepare departmental budgets (operating and capital)
August 6	Department Heads	Submit departmental budgets to Mayor and Finance Department
August 7 - 8	Finance Department	Audit and Data Entry
August 9 - 15	Mayor and Finance Department	Budget review and discuss with Department Heads
August 16 - 20	Mayor and Finance Department	Prepare recommended annual operating budget
August 21	Mayor	Meet with Department Heads to finalize budget request
August 22 - September 6	Mayor and Finance Department	Prepare recommended annual operating budget
September 7	Mayor	Submit recommended budget to Finance Committee
September 8 - 13	Finance Committee	Annual Budget recommendations and discussions
September 14	Finance Department	Data entry - Finance Committee's recommendations
September 14	Finance Committee	Submit recommended annual operating budget to City Council
September 15 - 19	City Council	Hold Work Sessions and/or Public Hearings
September 20 - 23	Finance Department	Data entry - City Council's changes to proposed budget
September 24	City Council	Hold public hearing. Adopt Annual Operating Budget
After Adoption	Finance Department	Data entry - final changes, if necessary
After Adoption	City Clerk-Treasurer's Office	Publish Adopted Annual Operating Budget
After Adoption	Mayor	Notify Department Heads of Budget figures
After Adoption	Finance Department	Incorporate budget into accounting system
After Adoption		Implement Budget

BUDGET GUIDELINES FOR FISCAL YEAR 2008

1. Each department's budget should be prepared on the forms provided with justifications for each line item where an appropriation is requested. Separate forms shall be used for each fund.
2. Each department shall provide a performance measure/services schedule. Where appropriate, workload and productivity measures will be used to assess the department's efficiency and effectiveness. This schedule must be included in the each department's budget request document.
3. The estimated population for fiscal year 2008 is 40,900.
4. Based on revenue projections, the increase in total expenditures will be limited to ten percent (10%).
5. No department shall submit a proposed budget for more than ten percent (10%) over the current budget without obtaining approval of the Mayor.
6. No departments' proposed budget will be automatically granted an increase.
7. Each department should include longevity raises for all eligible employees in accordance with the approved pay plans and procedures.
8. Each department should include a three and one-half percent (3.50%) Cost of Living Adjustment (COLA) for all eligible employees. The COLA for retirees shall be in the amount of the percentage approved by the State of Alabama.
9. When calculating mileage expense for reimbursing employees for expenses incurred for city business trips in lieu of being furnished a city-owned vehicle, a mileage rate of \$.485 should be considered by each department.
10. All requested positions are to be consistent with the City's personnel classification plan(s) and in accordance with the adopted policies and procedures.
11. Temporary employees that are not hired through the City's Human Resources Department shall be obtained from the vendor(s) on the state contract.
12. Each capital outlay request must be for an item with a value of \$1,000 or more and a useful life of one year or more.

City of Madison



Where Progress Joins Preservation

FY 2007 ACCOMPLISHMENTS

The City of Madison was successful in meeting many of its goals and objectives throughout fiscal year 2007. Highlighted below are some of the major accomplishments:

- ▶ Provided matching grant funds for qualified projects such as Domestic Violence Grant, Police Department Grants and Fire Department Grants.
- ▶ Repaired and replaced deteriorating infrastructures citywide.
- ▶ Renovated main floor of the Municipal Complex to include new HVAC system.
- ▶ Completed first phase of upgrade to the City's webpage.
- ▶ Completed Intersection improvements for Hughes Road/Old Madison Pike, Jay Drive/Wall Triana, Wall Triana/Gillespie Road and completed 99% of the contracted improvements for Sullivan/Palmer.
- ▶ Completed traffic signal improvements at Mill Rd/County Line and began improvements for Hughes/Will Halsey Way.
- ▶ Completed drainage improvements for the Silver Creek Drainage Project.
- ▶ In December 2006, the City refunded the 1998-C and the 2001 general obligation warrants. This transaction net \$12,147,000 of bonds proceeds for projects approved in the Capital Improvements Program (CIP).
- ▶ Began installation of the new traffic preemption equipment.
- ▶ Began the process to expand and remodel the Police Department.
- ▶ Implemented a new street paving and maintenance program.

FY 2008 GOALS AND OBJECTIVES

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

This proposed budget was prepared to achieve the objective by providing the following:

- ▶ To continue and/or improve existing services, funds provided in this proposed budget provide for the following:
 - Transportation services for the elderly and disabled
 - Playground for the disabled
 - Playground equipment for neighborhood parks
 - Additional parking spaces for the Senior Center
 - Upgrade lighting at the ball fields
 - Additional soccer fields
 - Two (2) new knuckleboom trucks for trash collection services
 - Life support trainer equipment
- ▶ Funds provided for a 3.5 percent Cost of Living Adjustment (COLA), longevity merit raises for eligible employees and funds for ten (10) new employees.
- ▶ Funds provided for \$2,870,397 of capital outlay items such as a fire truck, vehicles, heavy equipment, software and computers, which will improve services and provide new services to the citizens of Madison.
- ▶ Funds provided in the State and Local Gasoline Fund for road maintenance, street and traffic lights and special city-wide road projects to include a joint venture between the City and the Water and Wastewater Board to repair certain streets.
- ▶ Funds provided in the Municipal Government Capital Fund for improvements to the Downtown Development Project and expansion of the Senior Center building.
- ▶ The Capital Improvements Program is projected to complete \$5,975,166 of funded projects.
- ▶ Fund balance of the General Fund is estimated to exceed the required balance of 10 percent of the estimated revenues at the end of the fiscal year.

Some of the City's funded long-term goals are listed in the Capital Improvements Program section of this document.

GENERAL FUND

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

Balance Budget Policy

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

Revenues

The General Fund revenues are classified in five (5) categories: **Taxes, Licenses and Permits, Fines, Intergovernmental, and Other Revenues**. Other sources are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund.

Revenues are conservatively projected based on the known factors at the time of estimation. They are projected at a slow to moderate growth-rate.

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

Sales Tax

The total sales tax rate for the City is eight percent (8%) per dollar on all goods and services deemed taxable. The 8% sales tax include 4 cents state tax, 1 ½ cents county tax, 2 cents city tax for general purposes and ½ cent city tax for debt service.

The two cents sales tax for general purposes is reported in the General Fund. Sales tax is the largest revenue source in the General Fund. The sales tax is estimated to increase \$685,000 or 7.11 percent over the budget for FY-07. The 2 cents tax is expected to generate \$10,320,000 which is 36.06 percent of the total estimated revenues and other sources of the General Fund. Sales tax continues to grow at a moderate rate.

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

Privilege Licenses

Privilege licenses are based on fees charged and collected by the City from all conducting business within the corporate limits of Madison. Privilege licenses are the largest revenue

source of licenses and permits revenues and are estimated at \$2,500,000 which is an increase of 9.75 percent over the budget for FY-07 and represents 8.77 percent of the total estimated revenues and other sources.

Property Taxes

Property taxes are levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If real property taxes are not paid by June 15 following the due date, a tax sale is required. Property taxes are collected by Madison County Tax Collector and remitted to the City net of a collection fee ranging from 1 to 5 percent. The General Fund property tax is estimated to generate \$3,296,000 and accounts for 11.56 percent of the total revenues and other sources.

Trash Collection Fees

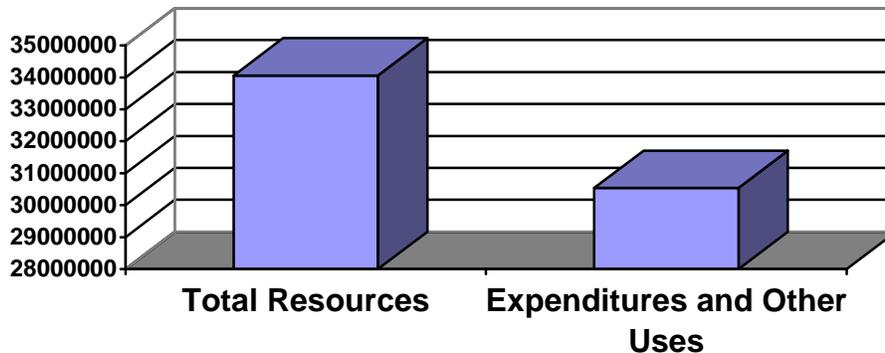
Trash collection fees are based on a \$6.00 fee per month for collection for trash per single-family residential unit fronting a publicly dedicated street within the corporate limits of Madison. Trash collection fees are the largest revenue source of the other revenue sources. This revenue source is estimated to generate \$797,369 or 2.80 percent of the total revenues and other sources of the General Fund.

Total revenues for the General Fund are estimated at \$24,841,552 and the other sources are \$3,680,621. Adequate funding was met by systematically projecting revenues based on known economic developments in process, economic forecasting and utilization of trending techniques. This methodology has proven to be successful for the City of Madison.

Expenditures

Expenditures for the General fund are projected at \$30,245,857 and other uses at \$289,747. Other uses are not expenditures but are resources transferred to other funds to support expenditures charged in those funds.

Comparison of total resources and expenditures and other uses projected for fiscal year 2008 are graphed below:



Fund Balance

The fund balance of the General Fund at fiscal year end is projected to exceed the requirement of the fiscal policy with a projection of \$3,524,779.

SPECIAL REVENUE FUNDS

Gasoline Taxes and Inspection Fee Fund

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

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

TVA Tax Fund

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

Senior Center Donation Fund

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

Library Fund

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

Water Distribution and Storage Project Fund

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

Corrections and Court-ETC (Fines) Fund

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

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

Domestic Violence Fund

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

Cemetery Fund

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

Detailed budgets with prior year comparison for each of the special revenue funds are reported in the Special Revenue Funds section of this document.

DEBT SERVICE FUNDS

LONG-TERM DEBT POLICIES AND OBJECTIVES

The City Council has determined that debt issuance is a viable method of financing major capital improvements projects. Per the City's fiscal policies, bond proceeds are used for capital improvements and are not used for operating purposes.

The majority of the City's long-term debt was used to finance infrastructures (roads and drainage) needs and traditional government services such as fire station, library and park improvements.

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

Authorization to Issue Debt and Legal Debt Margin

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

Impact of Capital Improvements 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 improvements program. The debt service payments for the general obligation bonds will not impact the general operating budget. The dedicated 5 ½ mill property taxes and ½ cent sales tax will provide 100% of the debt service payments of the general obligation bonds.

Detailed budgets with prior year comparison for each Debt Service Fund are reported in the Debt Service Funds section of this document.

CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is the City's "road map" to which infrastructure, facilities and park projects will be done in the coming years.

The capital improvements program includes construction of streets, sidewalks, drainage projects, City facilities, park plan, equipment and building plan. The CIP details all funded projects that have been identified to date.

**CITY OF MADISON, ALABAMA
FISCAL POLICY
I. INTRODUCTION**

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

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

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

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

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- A. Accounting. The Finance Department is responsible for establishing the chart of accounts and for properly recording financial transactions.
- B. Accounting for Grants. All grants awarded to and accepted by the City will be administratively managed by the Finance Department. The financial staff will maintain current knowledge of all federal and state award requirements. Schedules of expenditures and resources will be maintained, updated and monitored throughout the year to ensure compliance with Single Audit requirements.
- C. Accounts Receivable. This asset account reflects amounts owed to the City from citizens, companies or other governmental entities.
- D. External Auditing
- 1) The City will be audited annually by outside independent accountants (auditors). The auditors must be a Certified Public Accountant (CPA) firm of regional reputation and must demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor's

report on the City's financial statements will be completed within 100 days of the City's fiscal year end, and the auditor's management letter will be presented to the City staff accordingly. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered.

- 2) The Auditors are accountable to the Mayor and can communicate either with City staff or the Mayor if the auditors consider such communication is necessary to fulfill their legal and professional responsibilities.
 - 3) Auditor Rotation. The City will not require auditor rotation, but will circulate requests for proposal for audit services at least every five years.
- E. Internal Auditing. The City recognizes its growing needs for an internal audit capability and may allocate resources to this program in the future.
- F. External Financial Reporting. The City will prepare a Comprehensive Annual Financial Report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles and will be presented annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The CAFR shall be presented to the Mayor within 120 days after the end of the fiscal year unless staffing limitation precludes reporting within that time frame. If the CAFR is delayed, the Finance Director will inform the Mayor of the reason for the delay.
- G. Internal Financial Reporting. The Finance Department will prepare internal financial reports sufficient for management to plan, monitor and control the City's financial affairs. Internal financial reporting objectives are addressed throughout the policy.

III. INTERNAL CONTROLS

- A. Objective. Provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition. At all times the City of Madison shall maintain an environment conducive to good internal controls.
- B. Written Procedures. The Finance Director is responsible for developing Citywide written guidelines on accounting and other financing matters, which will be approved by the Mayor. The City Clerk-Treasurer is responsible for developing Citywide written guidelines on cash handling and other related financial matters which will be approved by the Mayor. The Finance Department and the City Clerk's Office will assist Department Heads in developing these guidelines into detailed written procedures to fit each department's specific requirements.
- C. Department Heads Responsibility. Each Department Head is responsible for ensuring that good internal controls are followed throughout his or her department; that all Finance Department guidelines on accounting and internal controls are

implemented; that all independent auditor internal control recommendations are addressed.

IV. OPERATING BUDGET

- D. Preparation. The City's operating budget is the City's annual financial plan. The operating budget contains the governmental funds including the Debt Service Fund. The budget is prepared by the Finance Department, under the directions of the Mayor, with the cooperation of all City Departments, and is submitted to the City Council Finance Committee which makes any necessary changes and transmits the document to the City Council.
- E. Balanced Budget. The operating budget will be balanced, with current revenues, exclusive of beginning resources, greater than or equal to current expenditures. If the operating budget cannot be balanced with current revenues, exclusive of beginning resources, the operating budget may be balanced with beginning resources, which must allow for the estimated fund balance of the General Fund to be greater than or equal to ten percent (10%) the estimated revenues.
- F. Adoption Process. The budget will be presented to the City Council Finance Committee by August 1, after public hearings, which the City Council shall adopt, with any changes, by the second council meeting in September or any day prior to the beginning of the new fiscal year.
- G. Amendment Process. Department Heads can adjust specific line items within their department, as long as the adjustments do not affect total appropriations or the salary line item. Adjustments that exceed a cumulative amount of \$1,000 must be approved by the City Council Finance Committee. Amendments that require transfers between departments and expenditure requests, which results in budget overrun, must be approved by the City Council.
- H. Planning. The budget process will be coordinated so as to identify major policy issues for the City Council consideration several months prior to the budget approval date. Periodic financial reports will be prepared to enable the Department Heads to manage their budgets to enable the Mayor to monitor and control the budget as approved by the City Council. Summary financial reports will be presented to the City Council Finance Committee within 15 days after the end of each month.
- I. Performance Measures and Productivity Indicators. Where appropriate, performance measures and productivity indicators will be developed and used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process and reported to the City Council at least quarterly.

V. CAPITAL BUDGET AND PROGRAM

- A. Preparation. The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually in conjunction with the operating budget. The capital budget is compiled by the Finance Department, under the directions of the Mayor, with the involvement of all required Department Heads. The Finance Department will monitor integration of the fiscal impact of capital improvements on the operating budget.
- B. Definitions.
- 1). Facilities include any structures or properties owned by the City, the land upon which the facility is situated for the provision of the City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries and fire stations.
 - 2). Infrastructure Includes permanently installed facilities, generally placed underground or at-grade, which form the basis for the provisions of City services. Typically included are thoroughfares, bridges and drainage channels.
- C. Control. All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so an appropriation can be made before a capital project contract is presented to the City Council for approval.
- D. Program Planning. The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should be projected for the next five years. Future maintenance and operations will be fully costed, so that these costs can be considered in the operating budget.
- E. Alternate Resources. Where applicable, alternate resources should be used to fund capital projects.
- F. Debt Financing. Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects and small component parts which are attached to major equipment purchases.
- G. Infrastructure Maintenance. The City recognizes that deferred street maintenance increases future capital cost by an estimated five-to ten-fold. Therefore, a portion of the General Fund budget will be set aside each year to maintain the quality of

streets. The amount will be established annually so that repairs will be made for an amount designated as a percentage of the value of the streets.

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

VI. REVENUE MANAGEMENT

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

- J. Exemptions. Tax exemptions will be granted only in accordance with the law and when the estimated economic return should exceed the loss.
- K. User-Based Fees. For services associated with a fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide an adequate coverage of costs of services.
- L. Property Tax Distribution. The current ad valorem tax rate applicable to real and taxable personal property in the city is 13 mills. Of that amount, one-half mill (0.50) is dedicated for public library purposes and five and one-half (5.5) mill must be utilized first for payment of outstanding bonded debt of the City incurred for water and sewer improvements financed through Series 1990 warrants issued by the City. All revenue from the 5.5 mill ad valorem tax in excess of revenue required for debt service on the Series 1990 water and sewer warrants and all revenue from the seven (7) mill ad valorem tax is available for general fund purposes. However, it shall be the practice of the City to apply all revenue from the five and one-half (5.5) mill ad valorem tax toward the City's bonded debt service.
- M. Franchise Agreement. The City will monitor the status of existing financial agreements and take necessary actions to negotiate new agreements to best serve the citizens of Madison.
- N. Interest Income. Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets which, wherever possible, will be in accordance with the equity balance of the fund from which monies were provided to be invested.
- O. Revenue Monitoring. Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

VII. EXPENDITURE CONTROL

- G. Level of Control. In the General fund, the departmental level is the level of budgetary control for expenditures. In all other funds, budgetary control is maintained at the fund level (through the Finance Director). Budget adjustments between funds must be approved by the City Council. Budget amendments at lower levels of control shall be made in accordance with the applicable administrative procedures through the Finance Department.
- H. Central Control. Significant salary and capital budgetary savings in any department will be centrally controlled and may not be spent by the department without the authorization of the City Council.

- I. Purchasing. All purchases shall be in accordance with the City's purchasing policies. Purchases and contracts of \$7,500 or more will conform to a formal bidding process. Contracts awarded on purchases of \$7,500 or more will be presented to the City Council for approval.
- J. Prompt Payment. All invoices will be paid within 30 days of receipt. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonable delayed in order to maximize the City's investment cash, when such delay does not violate the agreed upon payment terms.
- E. Equipment Financing. Equipment may be financed when the unit purchase price is \$20,000 or more and the useful life is at least four years.

VIII. ASSET MANAGEMENT

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

IX. FINANCIAL CONDITION AND RESERVES

- A. No Operating Deficits. Current expenditures will be paid with current revenues. Deferrals, short-term loans or one time revenue sources will be avoided. Reserves will be used only for emergencies or nonrecurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.
- B. Operating Reserves. The balance of operating reserves should never fall to 10% of the General Fund estimated revenues.
- C. Risk Management Program. The City will aggressively pursue every opportunity to provide for the public and City employees' safety and to manage its risks. All reasonable options will be investigated to finance losses.
- D. Compensated Absences. The City will establish a separate reserve within its

operating funds to pay for accrued vacation leave. Where reasonably possible, accrued vacation leave can be paid by allowing a vacated position to remain open for several weeks. This reserve will be established based upon a schedule of estimated retirements which will be developed in conjunction with the operating budget.

- E. Equipment Replacement. The City will maintain an Equipment Replacement Fund to replace major equipment. Funds will be transferred based on a depreciated calculation of each piece of equipment.

X. DEBT MANAGEMENT

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

- deep discount bonds
- variable rate bonds
- call provisions

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

XI. STAFFING AND TRAINING

- A. Adequate Staffing. Staffing levels will be adequate for the fiscal functions of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives and technology upgrades will be explored before adding staff.
- B. Training. The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching and sharing with other staff members all information and training materials acquired from seminars, conferences and related education efforts.
- C. Awards. The City will support efforts and involvements which result in meeting standards and receiving recognition for the City's fiscal policies, practices, products or personnel. The City will support the efforts of the Finance Department to prepare the budget for submission to the GFOA for evaluation and awarding of the Award of Distinguished Budget Presentation.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

FINANCIAL SUMMARIES

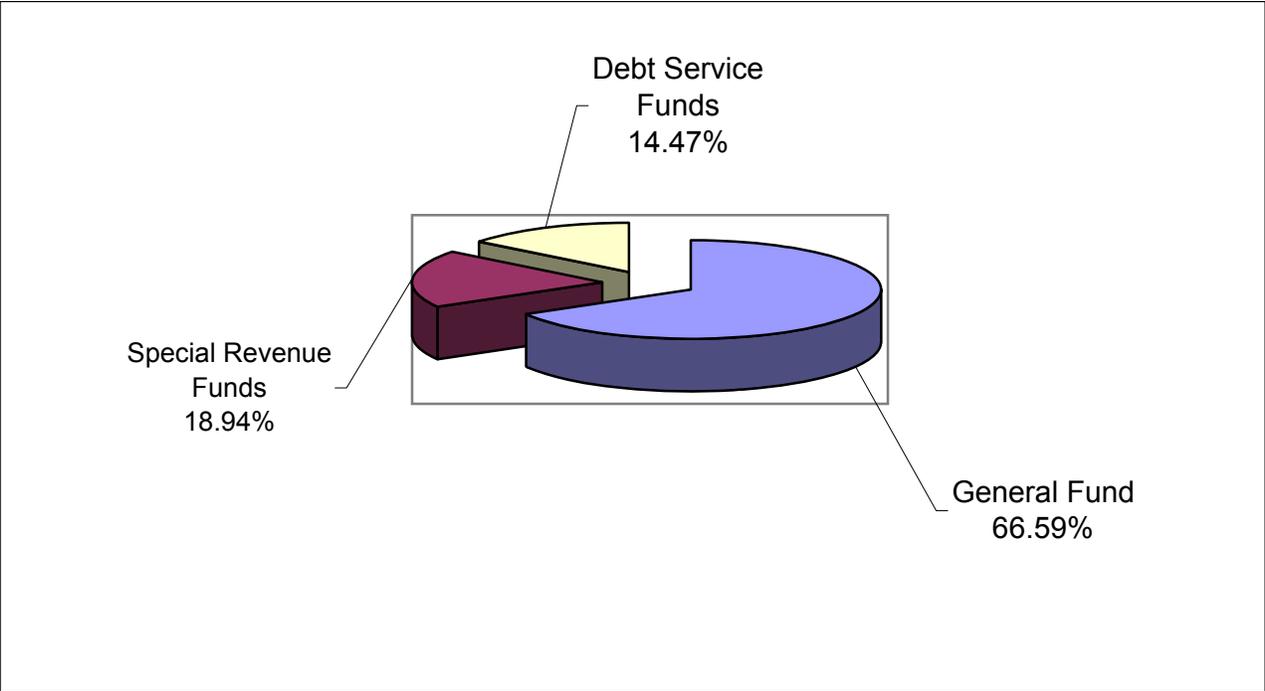
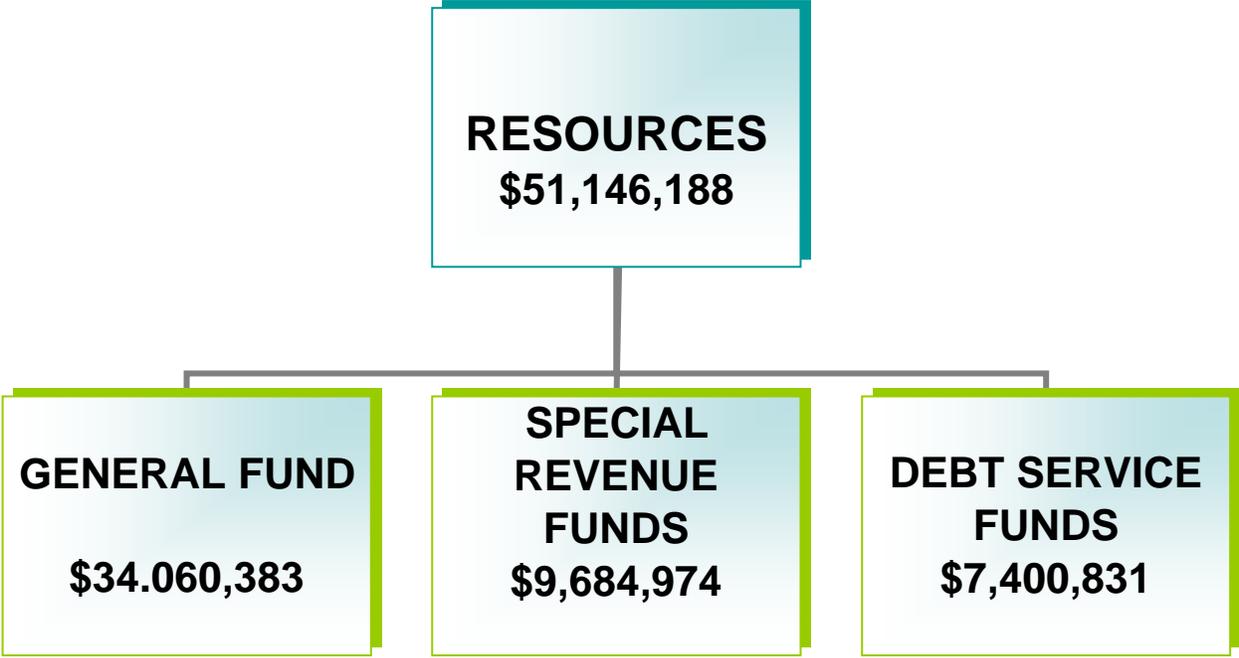


CITY OF MADISON, ALABAMA

BUDGET SUMMARY						
FISCAL YEAR 2008						
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL OPERATING FUNDS	CAPITAL IMPROVEMENTS FUNDS	ALL FUNDS SUMMARY TOTAL
(UNAUDITED) BEGINNING FUND BALANCE OCTOBER 1, 2007	\$ 5,538,010	\$ 2,305,651	\$ 593,123	\$ 8,436,784	\$ 13,126,399	\$ 21,563,183
REVENUES						
Taxes	12,120,990	2,570,000	-	14,690,990	-	14,690,990
Licenses and Permits	4,590,148	-	-	4,590,148	-	4,590,148
Fines	963,050	252,200	-	1,215,250	-	1,215,250
Intergovernmental	5,184,595	4,020,065	-	9,204,660	-	9,204,660
Other Revenues	1,982,769	127,311	3,265	2,113,345	300,000	2,413,345
Total Revenues	24,841,552	6,969,576	3,265	31,814,393	300,000	32,114,393
Other Sources	3,680,821	409,747	6,804,443	10,895,011	300,000	11,195,011
Total Revenues and Other Sources	28,522,373	7,379,323	6,807,708	42,709,404	600,000	43,309,404
TOTAL AVAILABLE RESOURCES	34,060,383	9,684,974	7,400,831	51,146,188	13,726,399	64,872,587
EXPENDITURES						
General Administration	865,453	565,578	-	1,431,031	30,000	1,461,031
Police Department	6,317,029	74,913	-	6,391,942	-	6,391,942
Public Works Department	3,045,950	1,424,335	-	4,470,285	5,551,756	10,022,041
City Clerk Department	743,637	-	-	743,637	-	743,637
Recreation Department	2,575,556	-	-	2,575,556	366,410	2,941,966
Fire Department	4,685,808	-	-	4,685,808	27,000	4,712,808
Planning and Building Department	1,119,835	-	-	1,119,835	-	1,119,835
Court Clerk Department	1,025,090	-	-	1,025,090	-	1,025,090
City Council	209,264	-	-	209,264	-	209,264
Finance Department	1,077,991	-	-	1,077,991	-	1,077,991
Human Resources Department	3,449,258	-	-	3,449,258	-	3,449,258
Mayor's Office	410,716	-	-	410,716	-	410,716
Revenue Department	293,005	-	-	293,005	-	293,005
Engineering Department	447,094	-	-	447,094	-	447,094
Senior Center Department	273,741	-	-	273,741	-	273,741
Legal Department	342,369	-	-	342,369	-	342,369
Capital Outlay	1,007,025	224,294	-	1,231,319	-	1,231,319
Capital Leases	1,519,078	120,000	-	1,639,078	-	1,639,078
Debt Service:						
Payment on Debt	108,686	19,820	2,370,000	2,498,506	-	2,498,506
Interest	729,272	5,091	4,434,443	5,168,806	-	5,168,806
Total Expenditures	30,245,857	2,434,031	6,804,443	39,484,331	5,975,166	45,459,497
Other Uses	289,747	5,610,646	-	5,900,393	-	5,900,393
TOTAL EXPENDITURES AND OTHER USES	30,535,604	8,044,677	6,804,443	45,384,724	5,975,166	51,359,890
ENDING FUND BALANCE						
DESIGNATED/RESERVED *	2,484,155	1,640,297	596,388	4,720,840	7,751,233	12,472,073
UNDESIGNATED/UNRESERVED	1,040,624	-	-	1,040,624	-	1,040,624
PROJECTED FUND BALANCE SEPTEMBER 30, 2008	\$ 3,524,779	\$ 1,640,297	\$ 596,388	\$ 5,761,464	\$ 7,751,233	\$ 13,512,697

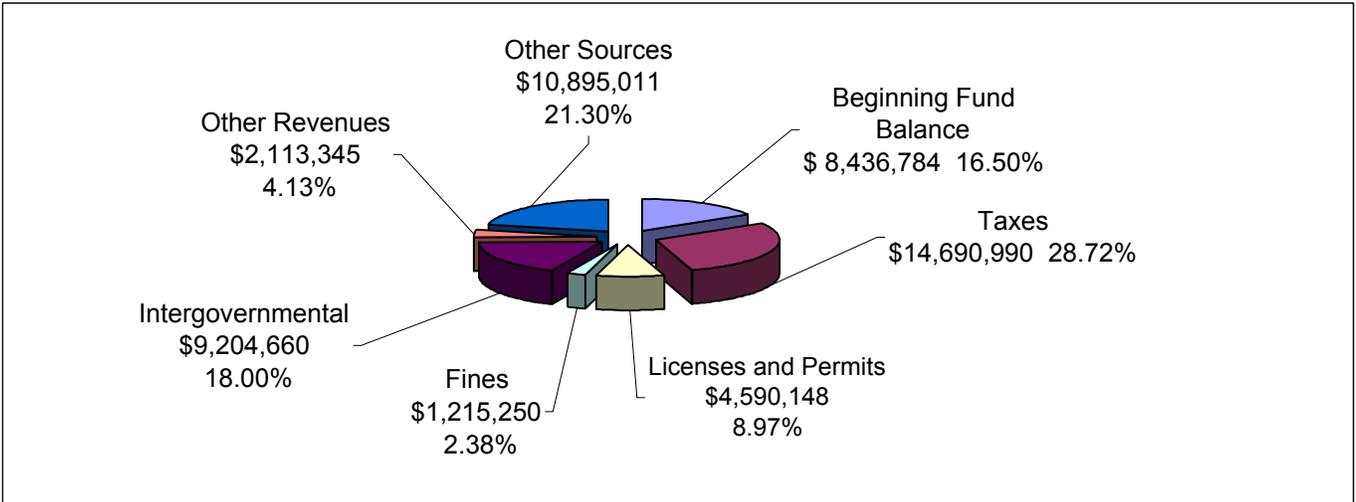
*RESERVED BASED ON POLICY

**ANNUAL OPERATING BUDGET
OPERATING FUNDS
TOTAL RESOURCES**

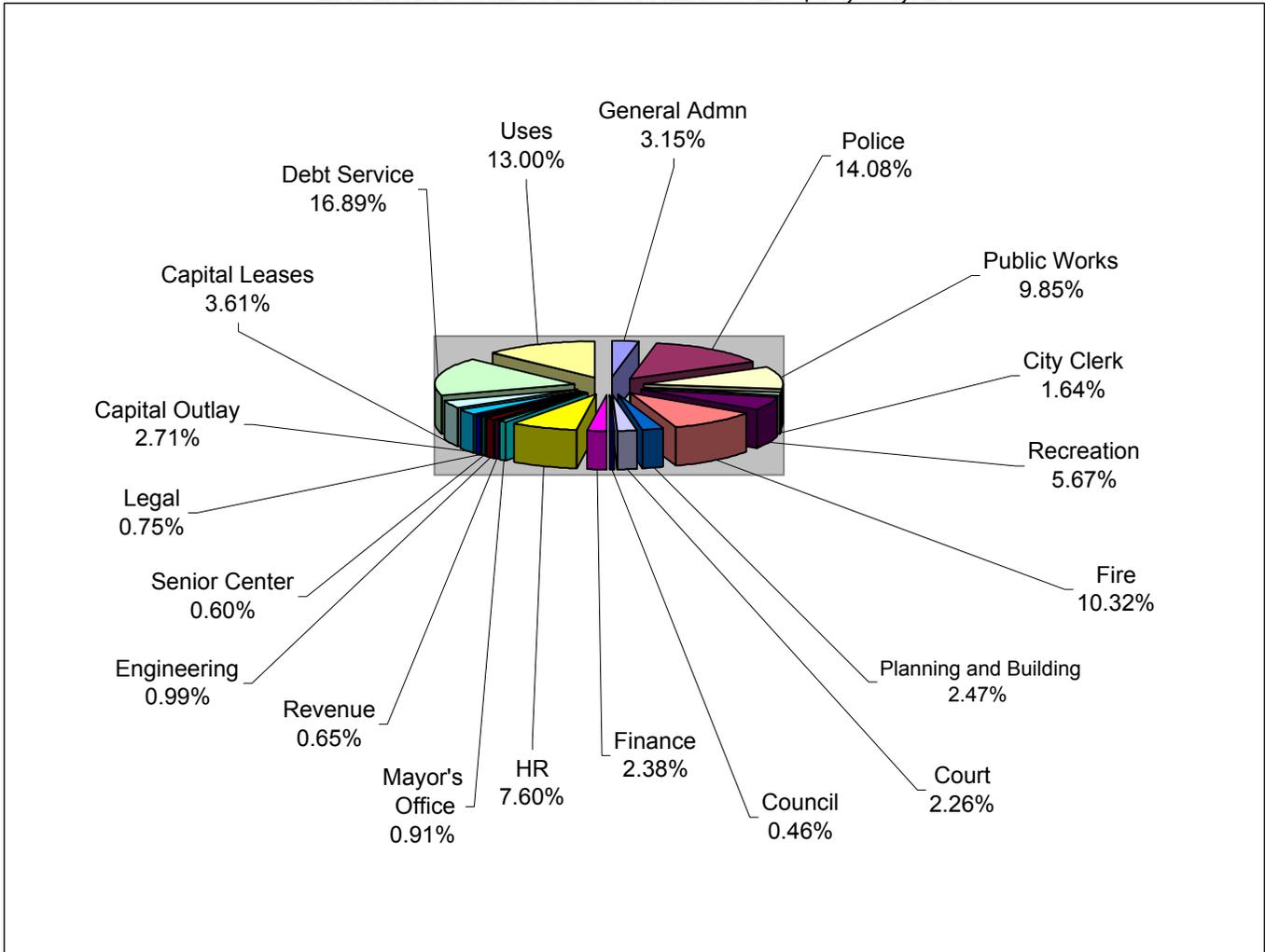


**OPERATING FUNDS
COMBINED SUMMARY OF REVENUES AND OTHER SOURCES
EXPENDITURES AND OTHER USES**

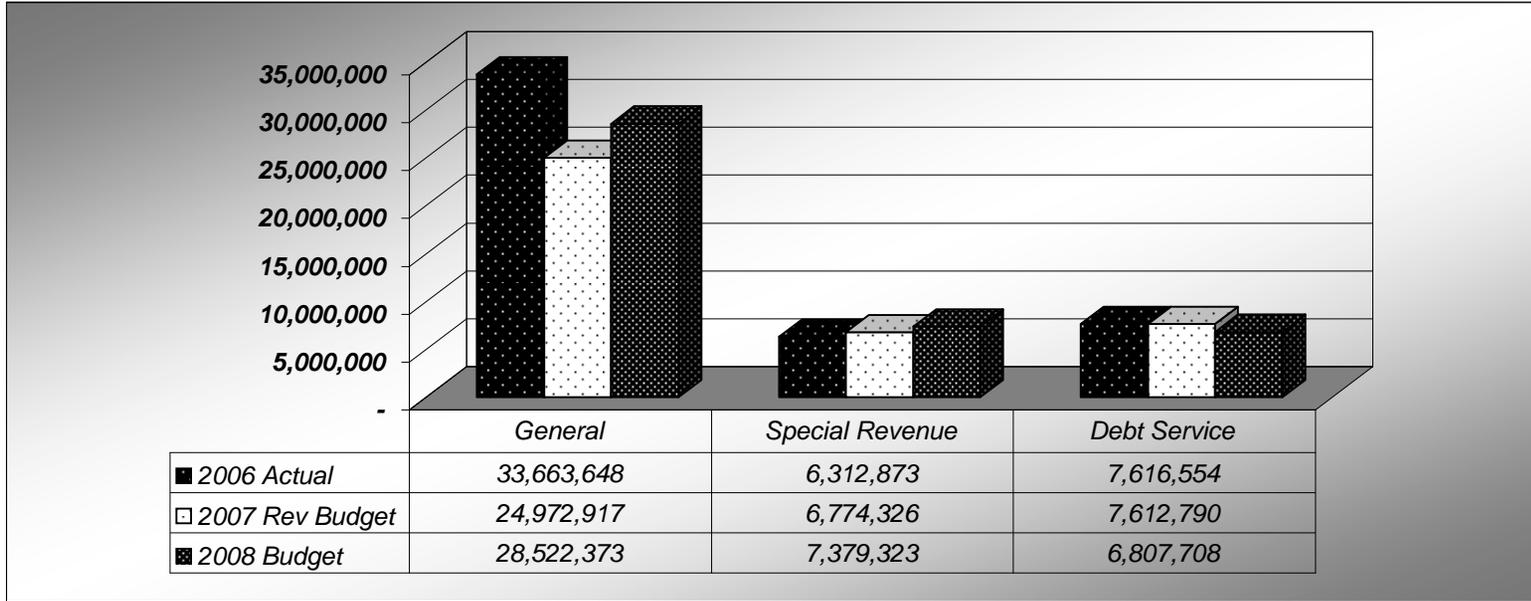
RESOURCES \$51,146,188



EXPENDITURES AND OTHER USES \$45,384,724

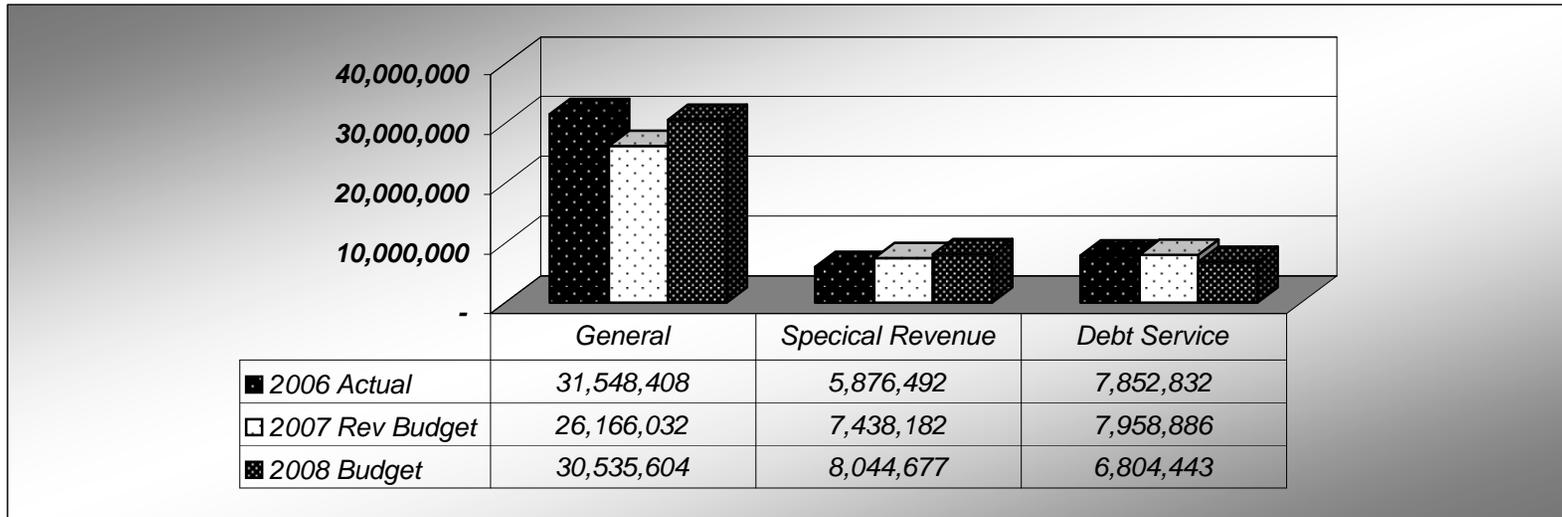


**COMBINED REVENUES AND OTHER SOURCES
General, Special Revenue and Debt Service Funds**



	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>TOTAL</u>
2006 Actual	33,663,648	6,312,873	7,616,554	47,593,075
2007 Rev Budget	24,972,917	6,774,326	7,612,790	39,360,033
2008 Budget	28,522,373	7,379,323	6,807,708	42,709,404

**COMBINED EXPENDITURES AND OTHER USES
General, Special Revenue and Debt Service Funds**



	<u>General</u>	<u>Specical Revenue</u>	<u>Debt Service</u>	<u>TOTAL</u>
2006 Actual	31,548,408	5,876,492	7,852,832	45,277,732
2007 Rev Budget	26,166,032	7,438,182	7,958,886	41,563,100
2008 Budget	30,535,604	8,044,677	6,804,443	45,384,724

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:

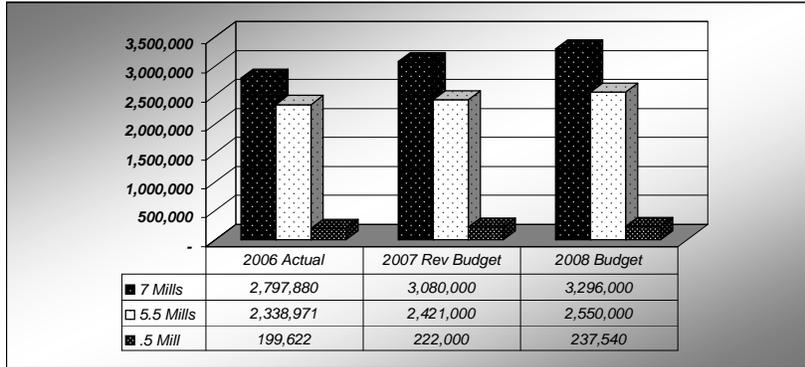
General Tax	7.0 Mills	
Water and Sewer	5.5 Mills [1]	
Library	.5 Mill	
Special School Tax	11.0 Mills [2]	
		<u>24.0 Mills</u>

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.

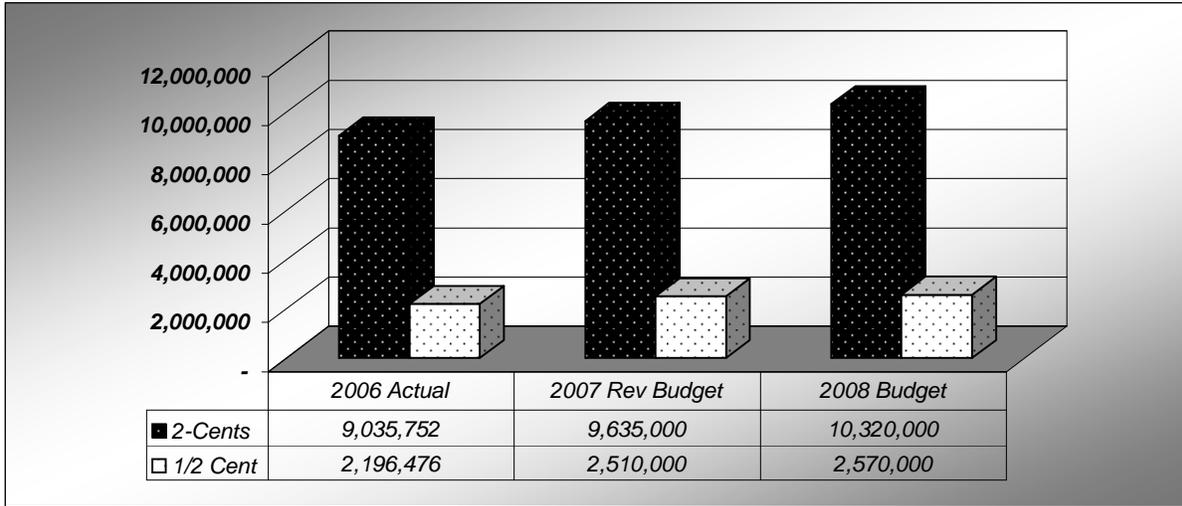
**REVENUE SOURCE
PROPERTY TAXES**



	<u>7 Mills</u>	<u>5.5 Mills</u>	<u>.5 Mill</u>	<u>TOTAL</u>
2006 Actual	2,797,880	2,338,971	199,622	5,336,473
2007 Rev Budget	3,080,000	2,421,000	222,000	5,723,000
2008 Budget	3,296,000	2,550,000	237,540	6,083,540

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

**REVENUE SOURCE
SALES TAX**



	<u>2-Cents</u>	<u>1/2 Cent</u>	<u>TOTAL</u>
2006 Actual	9,035,752	2,196,476	11,232,228
2007 Rev Budget	9,635,000	2,510,000	12,145,000
2008 Budget	10,320,000	2,570,000	12,890,000

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

SUMMARY OF FUNDING FOR OUTSIDE AGENCIES

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



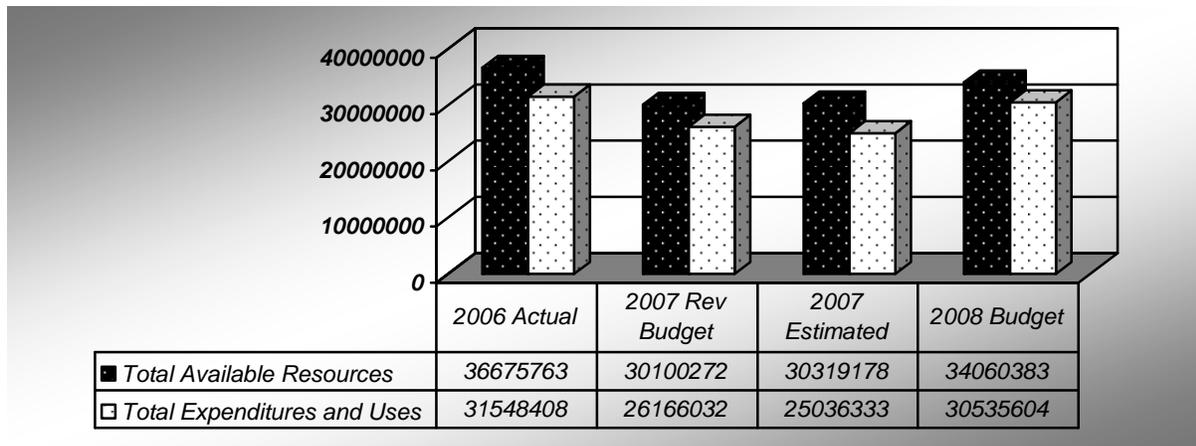
THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

GENERAL FUND

Description

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



**GENERAL FUND
BUDGET SUMMARY**

	FY-06 Actual	FY-07 Revised Budget	FY-07 Estimated	FY-08 Department Requested	FY-08 Proposed	FY-08 Approved	% of Change From FY-07 Budget
REVENUES							
Taxes	\$ 10,677,391	\$ 11,319,000	\$ 11,472,000	\$ 12,120,990	\$ 12,120,990	\$ 12,120,990	7.09%
Licenses and Permits	4,003,169	4,157,270	4,373,131	4,590,148	4,590,148	4,590,148	10.41%
Fines	696,991	800,000	935,000	963,050	963,050	963,050	20.38%
Intergovernmental	4,147,482	5,306,618	5,234,019	5,184,595	5,184,595	5,184,595	-2.30%
Other Operating	1,636,206	1,127,866	1,210,233	1,185,400	1,982,769	1,982,769	75.80%
Total Revenues	21,161,239	22,710,754	23,224,383	24,044,183	24,841,552	24,841,552	9.38%
Other Sources	12,502,409	2,262,163	2,222,605	3,680,821	3,680,821	3,680,821	62.71%
Total Other Sources	12,502,409	2,262,163	2,222,605	3,680,821	3,680,821	3,680,821	62.71%
TOTAL REVENUES AND OTHER SOURCES	33,663,648	24,972,917	25,446,988	27,725,004	28,522,373	28,522,373	14.21%
EXPENDITURES							
General Administration	828,899	786,437	744,437	786,437	830,453	865,453	10.05%
Police Department	4,264,968	5,912,549	5,175,640	6,317,029	6,317,029	6,317,029	6.84%
Public Works Department	2,527,547	2,267,399	2,203,573	2,376,781	3,045,950	3,045,950	34.34%
City Clerk Department	589,262	651,757	651,432	743,637	743,637	743,637	14.10%
Recreation Department	1,586,149	2,238,293	2,202,780	2,557,775	2,565,556	2,575,556	15.07%
Fire Department	3,577,029	4,287,639	4,320,705	4,839,804	4,685,808	4,685,808	9.29%
Planning and Building Department	1,068,121	1,045,585	1,016,544	1,112,335	1,112,335	1,119,835	7.10%
Court Clerk Department	816,962	964,872	995,464	1,025,090	1,025,090	1,025,090	6.24%
City Council	163,735	169,222	167,971	153,264	199,264	209,264	23.66%
Finance Department	658,035	947,490	924,805	1,035,862	1,035,862	1,077,991	13.77%
Human Resources	2,605,761	3,347,615	3,219,920	3,509,258	3,449,258	3,449,258	3.04%
Mayor's Office	221,642	367,304	309,474	425,716	410,716	410,716	11.82%
Revenue Department	191,091	286,448	286,448	293,005	293,005	293,005	2.29%
Engineering Department	-	382,157	382,157	447,094	447,094	447,094	16.99%
Senior Center	230,697	257,045	257,215	273,741	273,741	273,741	6.50%
Legal Department	269,951	331,718	333,456	341,823	342,369	342,369	3.21%
Capital Outlay	10,422,883	822,038	820,652	1,405,257	1,005,025	1,007,025	22.50%
Capital Leases	776,961	252,195	185,305	858,846	1,519,078	1,519,078	502.34%
Debt Service:							
Interest	62,360	83,924	80,121	81,757	108,686	108,686	29.51%
Principal	318,409	500,232	493,488	567,833	729,272	729,272	45.79%
TOTAL EXPENDITURES	31,180,462	25,901,918	24,771,586	29,152,344	30,139,228	30,245,857	16.77%
Other Uses	367,946	264,747	264,747	264,747	289,747	289,747	9.44%
Total Other Uses	367,946	264,747	264,747	264,747	289,747	289,747	9.44%
TOTAL EXPENDITURES AND OTHER USES	31,548,408	26,166,665	25,036,333	29,417,091	30,428,975	30,535,604	16.70%
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	2,115,240	(1,193,748)	410,655	(1,692,087)	(1,906,602)	(2,013,231)	68.65%
FUND BALANCE - BEGINNING OCTOBER 1	3,012,115	5,127,355	5,127,355	5,538,010	5,538,010	5,538,010	8.01%
Designated/Reserved	1,271,389	2,271,075	2,322,438	2,404,418	2,484,155	2,484,155	9.38%
Undesignated/Unreserved	3,855,966	1,662,532	3,215,572	1,441,505	1,147,253	1,040,624	-37.41%
FUND BALANCE - SEPTEMBER 30	\$ 5,127,355	\$ 3,933,607	\$ 5,538,010	\$ 3,845,923	\$ 3,631,408	\$ 3,524,779	-10.39%

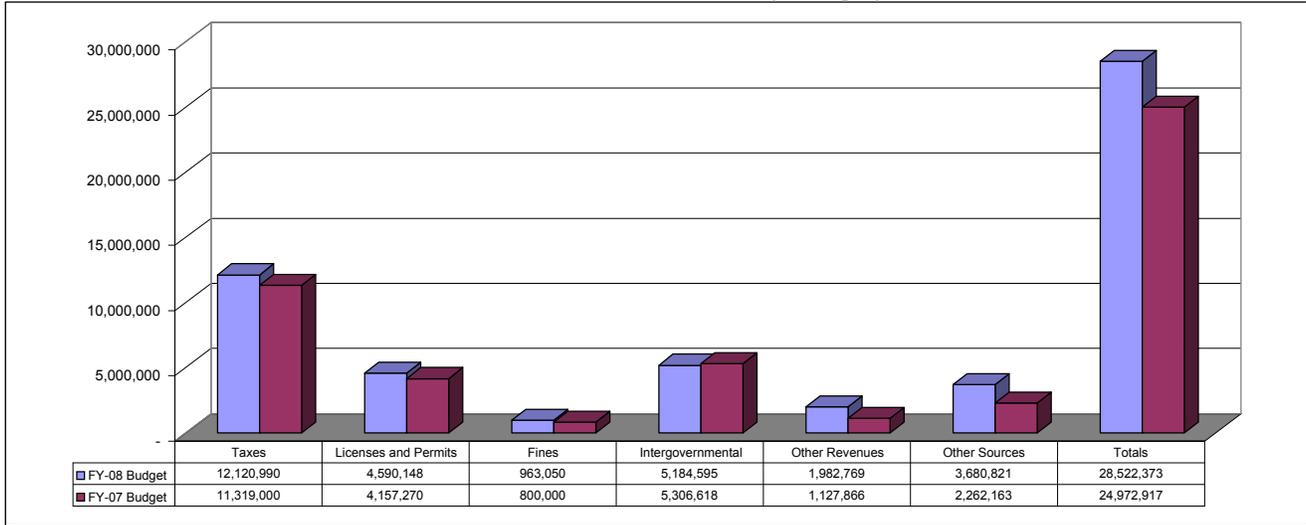
GENERAL FUND REVENUES AND OTHER SOURCES

REVENUES	Account Number	FY-06 Actual	FY-07 Revised Budget	FY-07 Estimated	FY-08 Proposed	Amount of Increase (Decrease)	% of Increase (Decrease) From FY-07 Budget
TAXES							
Sales Tax	5000-00	\$ 9,035,752	\$ 9,635,000	\$ 9,735,000	\$ 10,320,000	685,000	7.11%
Table Wine	5130-00	29,825	33,000	33,000	33,990	990	3.00%
Liquor	6130-00	202,019	215,000	230,000	237,000	22,000	10.23%
Rental	6140-00	355,019	371,000	391,000	405,000	34,000	9.16%
Lodging - Five Cents	6150-00	561,205	580,000	582,000	605,000	25,000	4.31%
Lodging - One Cent	6150-10	311,471	305,000	321,000	335,000	30,000	9.84%
Cigarette	6160-00	182,100	180,000	180,000	185,000	5,000	2.78%
TOTAL TAXES		10,677,391	11,319,000	11,472,000	12,120,990	801,990	7.09%
LICENSES AND PERMITS							
Privilege Licenses	5040-00	2,120,518	2,278,000	2,343,861	2,500,000	222,000	9.75%
Building Permits	5100-00	1,292,954	1,300,000	1,450,000	1,493,500	193,500	14.88%
Trade, Blasting, Burn and Tree Permits	5190-00	325,056	318,270	318,270	327,818	9,548	3.00%
Franchise Fees	6260-00	264,641	261,000	261,000	268,830	7,830	3.00%
TOTAL LICENSES AND PERMITS		4,003,169	4,157,270	4,373,131	4,590,148	432,878	10.41%
FINES							
Police Fines	5020-00	696,991	800,000	935,000	963,050	163,050	20.38%
TOTAL FINES		696,991	800,000	935,000	963,050	163,050	20.38%
INTERGOVERNMENTAL							
Shared from Local Units							
Beer Tax	5010-00	470,542	477,576	477,576	477,576	-	0.00%
Property Tax	5030-00	2,797,880	3,080,000	3,100,000	3,296,000	216,000	7.01%
Auto Tax	5050-00	71,273	68,000	68,000	70,040	2,040	3.00%
Tobacco Tax	5070-00	6,041	6,200	6,104	6,200	-	0.00%
Payment In Lieu of Taxes	5200-00	1,473	1,473	1,473	1,473	-	0.00%
Total Share from Local Units		3,347,209	3,633,249	3,653,153	3,851,289	218,040	6.00%
Shared from State Units							
Excise Tax	5060-00	197,688	203,619	100,784	100,784	(102,835)	-50.50%
ABC Tax	5090-00	66,863	64,890	64,890	64,890	-	0.00%
Grant Revenue	6400-00	482,036	1,288,220	1,288,220	1,050,990	(237,230)	-18.42%
State Forfeiture	6410-00	22,280	-	10,330	-	-	0.00%
FEMA Revenue	6430-00	-	-	-	-	-	0.00%
FEMA Deployment Revenue	6430-10	-	85,000	85,000	85,000	-	0.00%
SHA Revenue	6440-00	31,406	31,640	31,642	31,642	2	0.01%
Total Share from State Units		800,273	1,673,369	1,580,866	1,333,306	(340,063)	-20.32%
TOTAL INTERGOVERNMENTAL		4,147,482	5,306,618	5,234,019	5,184,595	(122,023)	-2.30%
OTHER OPERATING REVENUES							
Trash Collection Fee	5140-00	649,650	-	-	797,369	797,369	0.00%
Animal Impoundment Fee	5160-00	565	515	425	515	-	0.00%
Animal License Fee	5170-00	13,930	12,360	12,360	12,360	-	0.00%
Alarm Fee	5177-00	1,350	1,545	1,545	1,545	-	0.00%
Subdivision Plat Fee	5370-00	103,298	50,000	50,000	50,000	-	0.00%
Rezoning Fee	5400-00	13,242	12,000	15,540	12,500	500	4.17%
Miscellaneous	5600-00	106,775	72,000	60,000	72,000	-	0.00%
Miscellaneous - Workers Comp Refund	5600-02	45,904	49,901	49,901	49,901	-	0.00%
Miscellaneous - HEMS	5600-03	96,500	289,500	289,500	289,500	-	0.00%
North Alabama Gas District	5640-00	198,149	227,787	227,787	234,621	6,834	3.00%
Police Department Donations	6000-00	147	152	-	152	-	0.00%
Recreation Donations	6001-00	3,069	3,161	1,295	3,161	-	0.00%
Other Donations	6005-00	5,904	7,000	3,735	7,000	-	0.00%
Mayor's Scholarship Revenue	6007-00	100	-	-	-	-	0.00%
Recreation Membership Fee	6015-10	38,611	36,541	36,541	36,541	-	0.00%
Recreation Fee	6020-00	153,626	148,000	148,000	148,000	-	0.00%
Interest	6030-00	135,604	135,000	236,000	190,000	55,000	40.74%
Property Rental	6600-00	62,582	75,204	75,204	75,204	-	0.00%
Neighborhood Park Revenue	7560-00	-	-	-	-	-	0.00%
Batting Cage Revenue	7586-00	7,200	7,200	2,400	2,400	(4,800)	-66.67%
TOTAL OTHER OPERATING REVENUES		1,636,206	1,127,866	1,210,233	1,982,769	854,903	75.80%
TOTAL REVENUES		21,161,239	22,710,754	23,224,383	24,841,552	2,130,798	9.38%

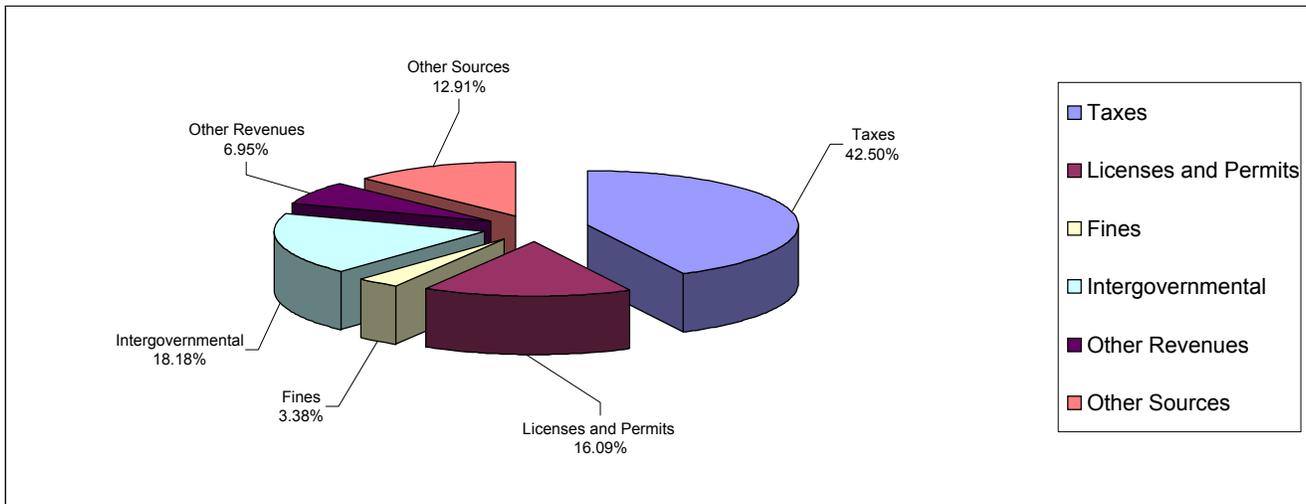
GENERAL FUND REVENUES AND OTHER SOURCES

REVENUES	Account Number	FY-06 Actual	FY-07 Revised Budget	FY-07 Estimated	FY-08 Proposed	Amount of Increase (Decrease)	% of Increase (Decrease) From FY-07 Budget
OTHER SOURCES							
Transfers In	3910-00	1,633,645	1,931,333	1,931,333	2,083,108	151,775	7.86%
Transfers In - Component Units	3910-10	46,573	73,635	73,635	73,635	-	0.00%
Sales of Assets	5360-00	69,711	5,000	32,332	5,000	-	0.00%
Donated Assets	6003-00	9,975,519	-	-	-	-	0.00%
Capital Leases	8000-00	776,961	252,195	185,305	1,519,078	1,266,883	683.67%
Other	0000-00	-	-	-	-	-	0.00%
TOTAL OTHER SOURCES		12,502,409	2,262,163	2,222,605	3,680,821	1,418,658	62.71%
TOTAL REVENUES AND OTHER SOURCES		\$ 33,663,648	\$ 24,972,917	\$ 25,446,988	\$ 28,522,373	\$ 3,549,456	14.21%

Revenues and Other Sources by Category



**Revenue and Other Sources by Category
FY-08 Budget**



GENERAL FUND EXPENDITURES AND OTHER USES

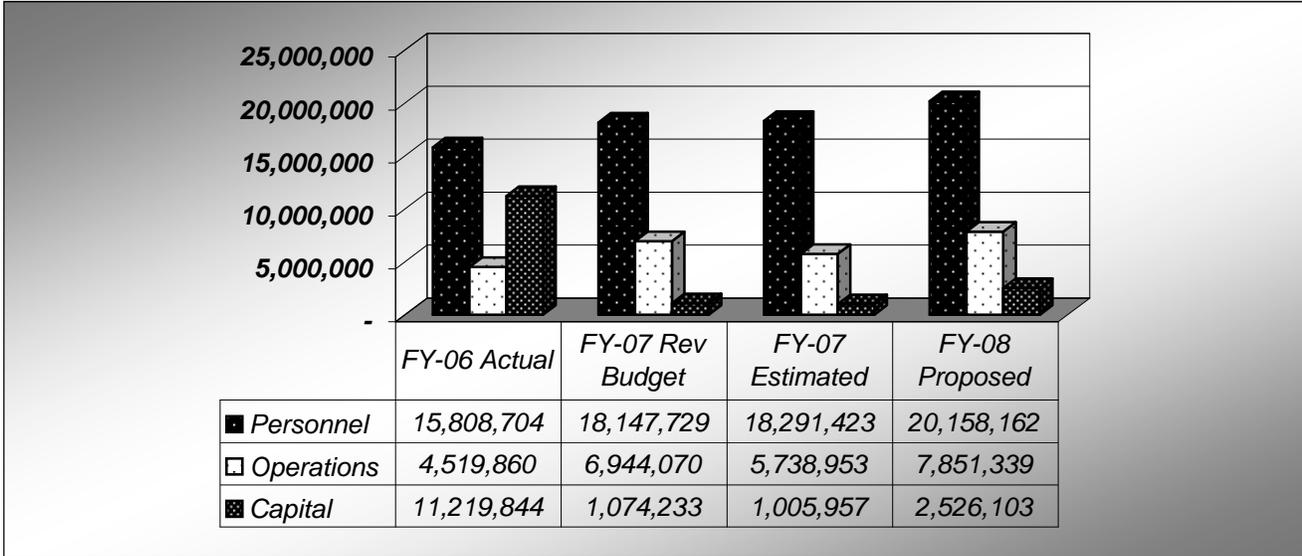
Department	FY 06 Actual	FY 07 Rev Budget	FY-07 Estimated	FY-08 Proposed
General Administration				
Personnel	\$ -	\$ -		\$ -
Operations	1,370,770	1,225,110	1,183,110	1,296,658
Capital	-	-		-
TOTAL	1,370,770	1,225,110	1,183,110	1,296,658
Police				
Personnel	4,060,081	4,701,659	4,733,898	5,152,862
Operations	223,684	1,294,867	524,300	1,303,943
Capital	338,679	236,233	232,343	333,890
TOTAL	4,622,444	6,232,759	5,490,541	6,790,695
Public Works				
Personnel	1,829,019	1,859,560	1,841,666	2,305,342
Operations	774,662	616,289	567,120	1,068,209
Capital	10,677,094	179,895	179,895	482,000
TOTAL	13,280,775	2,655,744	2,588,681	3,855,551
City Clerk				
Personnel	205,262	223,704	221,635	237,328
Operations	384,000	428,053	429,797	506,309
Capital	3,135	17,275	17,275	-
TOTAL	592,397	669,032	668,707	743,637
Recreation				
Personnel	1,117,753	1,394,763	1,424,955	1,470,525
Operations	468,396	843,464	777,825	1,127,257
Capital	74,148	242,957	232,596	388,374
TOTAL	1,660,297	2,481,184	2,435,376	2,986,156
Fire				
Personnel	3,377,355	3,627,399	3,907,934	4,267,493
Operations	311,587	829,275	524,683	566,020
Capital	59,093	157,533	144,553	807,621
TOTAL	3,748,035	4,614,207	4,577,170	5,641,134
PLANNING AND BUILDING				
Personnel	995,454	947,115	935,196	1,005,310
Operations	72,667	98,396	81,348	124,324
Capital	19,292	61,096	62,222	36,918
TOTAL	1,087,413	1,106,607	1,078,766	1,166,552
Court Clerk				
Personnel	335,647	372,433	368,047	387,975
Operations	481,315	592,361	627,417	637,115
Capital	8,146	-		7,500
TOTAL	825,108	964,794	995,464	1,032,590

GENERAL FUND EXPENDITURES AND OTHER USES

Department	FY 06 Actual	FY 07 Rev Budget	FY-07 Estimated	FY-08 Proposed
City Council				
Personnel	128,277	114,922	113,684	94,564
Operations	35,458	54,300	54,287	114,700
Capital	-	16,650	19,802	-
TOTAL	163,735	185,872	187,773	209,264
Finance				
Personnel	527,903	586,162	565,244	675,240
Operations	130,132	361,243	359,561	442,313
Capital	15,225	84,000	88,688	148,000
TOTAL	673,260	1,031,405	1,013,493	1,265,553
Human Resources				
Personnel	2,575,776	3,272,756	3,153,803	3,384,770
Operations	29,985	74,770	66,117	64,488
Capital	-	3,021	3,021	-
TOTAL	2,605,761	3,350,547	3,222,941	3,449,258
Mayor's Office				
Personnel	164,083	196,504	174,503	228,966
Operations	57,559	170,800	134,971	191,581
Capital	-	1,600	3,062	32,800
TOTAL	221,642	368,904	312,536	453,347
Revenue				
Personnel	173,755	209,964	209,964	225,321
Operations	17,336	76,484	76,484	67,684
Capital	5,032	-	-	1,500
TOTAL	196,123	286,448	286,448	294,505
Engineering				
Personnel	-	299,107	299,107	364,174
Operations	-	83,050	83,050	82,920
Capital	-	16,000	16,000	275,000
TOTAL	-	398,157	398,157	722,094
Senior Center				
Personnel	179,805	189,713	189,819	198,473
Operations	50,892	67,332	67,396	75,268
Capital	-	6,500	6,500	12,500
TOTAL	230,697	263,545	263,715	286,241
Legal				
Personnel	138,534	151,968	151,968	159,819
Operations	131,417	179,750	181,488	182,550
Capital	-	-	-	-
TOTAL	269,951	331,718	333,456	342,369

FUND TOTAL \$ 31,548,408 \$ 26,166,033 \$ 25,036,334 \$ 30,535,604

**GENERAL FUND
EXPENDITURES AND OTHER USES**



	<u>FY-06 Actual</u>	<u>FY-07 Rev Budget</u>	<u>FY-07 Estimated</u>	<u>FY-08 Proposed</u>
Personnel	15,808,704	18,147,729	18,291,423	20,158,162
Operations	4,519,860	6,944,070	5,738,953	7,851,339
Capital	11,219,844	1,074,233	1,005,957	2,526,103
TOTAL	31,548,408	26,166,032	25,036,333	30,535,604

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

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

Capital - fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of or more than one year; or, an asset of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed assets.

**GENERAL FUND
CAPITAL OUTLAY EXPENDITURES
BY DEPARTMENT**

DEPARTMENT	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTALS	
Police	Patrol	Eight (8) Vehicles - Lease/Purchase	Vehicles	136,000		
	Patrol	Equipment for Eight (8) Vehicles	Vehicles	47,890		
	Investigations	Digital video Recorder & Storage Server	Equipment	10,000		
	Investigations	DVD & Server Installation	Equipment	2,500		
	Investigations	Storage System	Equipment	19,000		
	SR Team	Ten (10) Tactical Entry Vests	Equipment	15,000		
	SR Team	Four (4) Night Vision Goggles	Equipment	12,000		
	SR Team	One (1) Thermal Imaging Camera	Equipment	8,000		
	SR Team	One (1) Pole Camera	Equipment	5,000		
	Canine	One (1) Untrained Canine	Other	6,000		
	Traffic	One (1) Unmarked Vehicle - Lease/Purchase	Vehicle	17,000		
	Traffic	Four (4) Sensing Radar	Equipment	11,500		
	Traffic	One (1) Implus Laser Mapping/Range	Equipment	3,000		
	Administration	One (1) Server	Computer	10,000		
	Administration	One (1) Electronic Intrusion Preventing Sy	Equipment	20,000		
	Administration	One (1) Network Printer	Equipment	3,500		
	Administration	One (1) False Alarm Software	Software	7,500		333,890
	Public Works	Street/Drainage	One (1) Tire Truck w/utility body and crane - Lease/Purchase	Equipment		36,000
Street/Drainage		Two (2) Trucks w/contractor dump bodies - Lease/Purchase	Equipment	58,600		
Street/Drainage		Two (2) Radios	Equipment	2,400		
Street/Drainage		One (1) Loadall w/fork bucket - Lease/Purchase	Equipment	46,500		
Street/Drainage		One (1) Landscape Tractor - Lease/Purchase	Equipment	32,000		
Fleet Management		One (1) Gas Air Compressor	Equipment	2,300		
Fleet Management		One (1) Gas Welder	Equipment	2,500		
Fleet Management		GPS Tracking Devices	Equipment	20,000		
Street/Drainage		One (1) Trench Compactor - Lease/Purchase	Equipment	30,000		
Street/Drainage		One (1) 24" Toothed Bucket	Equipment	4,000		
Trash		Two (2) Knuckleboom Trucks - Lease/Purchase	Equipment	240,000		
DOT		One (1) Laptop Computer	Computer	1,700		
Administration		Three (3) Computers	Computer	6,000	482,000	

**GENERAL FUND
CAPITAL OUTLAY EXPENDITURES
BY DEPARTMENT**

DEPARTMENT	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTALS
Recreation	Maintenance	One (1) Van - Lease/Purchase	Vehicle	20,000	388,374
	Programs	Fountain for Dublin Park Lower Pond	Improvement	5,000	
	Programs	One (1) Golf Cart	Vehicle	5,000	
	Administration	One (1) Computer	Computer	1,400	
	Transportation	One (1) Covered Carport	Improvement	1,000	
	Building	Refurbished Gym Floor at Dublin	Improvement	11,000	
	Programs	Upgrade Lighting at Palmer	Improvement	35,000	
	Programs	Bleachers Canopy for Palmer Park	Equipment	26,360	
	Programs	Bleachers	Equipment	25,000	
	Programs	Scoreboards for Westco Fields	Equipment	15,000	
	Building	Replace Heater/Boiler for Dublin Indoor Pool	Improvement	10,000	
	Aquatics	One (1) Swimming Pool Cover	Improvement	9,800	
	Administration	One (1) Computer	Computer	1,400	
	Maintenance	One (1) Crewcab Truck - Lease/Purchase	Vehicle	20,124	
	Maintenance	Two (2) Full-size Pickup Trucks - Lease/Purchase	Vehicle	27,290	
	Programs	Paving for Palmer Park Entrance	Improvement	20,000	
	Maintenance	Two (2) 70' Reel Mower	Equipment	45,000	
	Programs	Upgrade Pump for Sprinkler System - Soccer	Improvement	20,000	
	Maintenance	One (1) Tractor Mower	Equipment	10,000	
	Programs	Repair Fencing at Palmer Park	Improvement	10,000	
Maintenance	One (1) Front-end Loader Tractor	Equipment	15,000		
Transportation	One (1) Van (handicapped accessible)	Vehicle	55,000		
Fire	Operations & Fire Preventions	Two (2) Preemption Systems	Equipment	14,500	807,621
	Operations & Fire Preventions	One (1) John Deere Gator	Equipment	13,000	
	Operations & Fire Preventions	Fire Extinguisher Trainer	Equipment	6,575	
	Operations & Fire Preventions	Four (4) Infusion Guns	Equipment	4,800	
	Operations & Fire Preventions	Pediatric Trainer	Equipment	1,300	
	Operations & Fire Preventions	Life Support Trainer	Equipment	2,600	
	Operations & Fire Preventions	Icemaker	Equipment	1,000	
	Operations & Fire Preventions	Extrication Tools	Equipment	12,500	
	Operations & Fire Preventions	Three (3) Thermal Imagers	Equipment	37,500	
	Operations & Fire Preventions	One (1) 75' Aerial Ladder Truck - Lease/Purchase	Equipment	675,846	
	Operations & Fire Preventions	Four (4) Video Laryngoscopes	Equipment	38,000	

**GENERAL FUND
CAPITAL OUTLAY EXPENDITURES
BY DEPARTMENT**

DEPARTMENT	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTALS
Planning and Building	Inspection	Two (2) Pickup Trucks - Lease/Purchase	Vehicle	29,718	36,918
	Inspection	Six (6) Computers	Computer	7,200	
Court	Administration	Five (5) Computers	Computer	7,500	7,500
Finance	Accounting/Administration	Three (3) Computers	Computer	6,000	148,000
	City-wide	Upgrade Phone System	Equipment	22,000	
	City-wide	AS/400 System - Window Base - Lease/Purchase	Computer	50,000	
	City-wide	B/A Software - Lease/Purchase	Software	40,000	
	City-wide	HR Software - Lease/Purchase	Software	30,000	
Mayor's Office	Administration	One (1) Vehicle - Lease/Purchase	Vehicle	30,000	32,800
	Administration	One (1) Computer	Computer	2,800	
Revenue	Administration	One (1) Large Printer	Equipment	1,500	1,500
Engineering	Engineering	GIS/Server and Back-ups	Equipment	30,000	275,000
	Engineering	ESRI GIS Software	Software	55,000	
	Engineering	New Base Maps, Photos, Contours	Equipment	80,000	
	Engineering	Data Collection and Entry	Equipment	85,000	
	Engineering	GPS Survey Equipment	Equipment	25,000	
Senior Center	Senior Center	Enlarge Parking Lot	Improvement	10,000	12,500
	Building	Carpet for Game Room & Computer Room	Improvement	2,500	
TOTAL					\$2,526,103

GENERAL ADMINISTRATION - 010

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Consultant Fee	1917-00	84,515	-	-	-	-	-
Sub Contract Work	1930-00	66,110	-	-	-	-	-
Telephone	2121-00	17,639	20,000	18,000	20,000	20,000	20,000
Utilities	2131-00	93,561	120,000	100,000	120,000	120,000	120,000
Miscellaneous	2170-00	18,217	11,000	11,000	11,000	11,000	11,000
Land Rental - CAC	2311-00	400	400	400	400	400	400
Rental Contracts	2314-00	4,218	5,000	5,000	5,000	5,000	5,000
Gas and Oil	2603-00	350,822	365,000	365,000	365,000	365,000	365,000
Contingency	2900-00	-	20,000	-	20,000	27,500	20,000
Special Projects - Other	2931-00	41,417	36,000	36,000	36,000	36,000	36,000
Special Projects - Non Departmental	2931-70	152,000	209,037	209,037	209,037	245,553	288,053
Total Expenditures		828,899	786,437	744,437	786,437	830,453	865,453
Capital Outlay	2951-00	-	-	-	-	-	-
Capital Outlay - Lease/Purchase	2952-00	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Interest Expense	1905-00	17,864	11,632	11,632	5,465	5,465	5,465
Payment on Debt	8500-00	156,061	162,294	162,294	135,993	135,993	135,993
Total Debt Service		173,925	173,926	173,926	141,458	141,458	141,458
Transfers Out	5090-10	324,767	224,047	224,047	224,047	249,047	249,047
Transfers Out - Component Unit	5090-20	-	-	-	-	-	-
Transfers Out - Domestic Violence	5090-30	43,179	40,700	40,700	40,700	40,700	40,700
Total Transfers Out		367,946	264,747	264,747	264,747	289,747	289,747
Total - General Administration		1,370,770	1,225,110	1,183,110	1,192,642	1,261,658	1,296,658

DEPARTMENT: POLICE

Location and Hours of Operations:

100 Hughes Road
Madison, AL 35758

The Police Department is open twenty-four (24) hours per day, 7 days per week.

Mission/Programs/Services:

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

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

Services: Administrative, Patrol, Investigations, Traffic, Records, Animal Control, and Dispatch

FY-2007 Highlights and Accomplishments:

Our Traffic Safety Division is fully operational with a Sergeant and three officers. This division is able to monitor problem locations throughout Madison; thereby, reducing repeated complaints.

School Board has agreed to continue funding the School Resource Officers Program, which keeps our officers involved with the schools.

Over 200 students attended our 7th Madison Police Department Kids Camp.

FY-08 Goals and Objectives:

Added personnel to Traffic Safety Division to enable the Division to handle a larger number of traffic accidents, reducing traffic workload of Patrol Division

Design and build new addition

Laptops should be purchased for patrol vehicles with grant funds

Add Administrative Lieutenant to assist with Administrative duties

Major Budgetary Issues and Operational Trends:

Obtaining continued funding for equipment and personnel

DEPARTMENT: POLICE

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	4,060,081	4,701,659	4,733,898	5,152,862
Operations	223,684	1,294,867	524,300	1,303,943
Capital	338,679	236,233	232,343	333,890
TOTAL	4,622,444	6,232,759	5,490,541	6,790,695
PERSONNEL:				
Full time	87.00	93.00	93.00	101.00
Part time	14.00	15.00	15.00	11.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Number of Calls for Service	41,000	43,665	43,665	44,200
Prisoners Processed	1,200	1,325	1,325	1,227
\$ Stolen Property	\$ 900,000	\$ 945,000	\$ 945,000	\$ 746,749
Average # Animals in Shelter	194	225	225	258
Output/Workload				
Citations Issued	6,900	7,200	7,200	9417
Warnings Issued	4,596	5,100	5,100	4621
Arrests Made	1,031	1,100	1,100	1171
\$ Property Recovered	\$ 152,560	\$ 400,000	\$ 400,000	\$ 70,094
# Juveniles Arrested	94	115	115	118
# Adult Cases Files	3,682	3,850	3,850	3862
Accidents Worked	1,315	1,325	1,325	1352
Animals Picked Up	162	200	200	193
Animals Returned to Owners	125	145	145	175
Dead Animals Removed	63	75	75	77
Efficiency Measures/Impact				
M & O Budget per Capita	\$ 120.06	\$ 155.59	\$ 137.06	\$ 166.03
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

POLICE DEPARTMENT - 020

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	3,405,460	3,991,457	3,991,457	4,506,958	4,506,958	4,506,958
Promotions	1104-00	-	4,250	-	14,965	14,965	14,965
Overtime	1201-00	167,549	160,000	140,000	140,000	140,000	140,000
Payroll Taxes	1304-00	261,609	317,911	316,056	356,637	356,637	356,637
Consultant Services	1917-00	-	-	-	-	-	-
Sub Contract Work	1930-00	-	-	-	-	-	-
Animal Control	1940-00	3,767	5,000	5,000	5,000	5,000	5,000
Advertising & Publishing	2011-00	2,076	2,100	2,100	2,500	2,500	2,500
Printing	2021-00	1,956	4,500	4,500	4,000	4,000	4,000
Postage	2025-00	545	600	600	600	600	600
Telephone	2121-00	26,441	36,500	36,000	36,500	36,500	36,500
Miscellaneous	2170-00	199	600	500	500	500	500
Canine	2172-00	1,157	-	-	2,500	2,500	2,500
Repairs - City Buildings	2211-00	-	-	-	1,000	1,000	1,000
Maintenance Contract	2214-00	31,420	24,000	24,000	24,700	24,700	24,700
Repairs	2215-00	10,614	12,000	12,000	12,000	12,000	12,000
Rental Contracts	2314-00	22,643	27,800	25,000	25,000	25,000	25,000
Supplies - Office	2401-00	11,175	15,560	15,560	14,000	14,000	14,000
Office Furniture	2402-00	921	13,120	13,120	13,120	13,120	13,120
Small Equipment	2403-00	-	-	-	2,500	2,500	2,500
Specialty Supplies	2405-00	40,147	24,434	23,000	40,000	40,000	40,000
Specialty Supplies - SR Team	2405-04	4,770	6,162	6,100	6,000	6,000	6,000
Specialty Supplies - Substation	2405-05	-	-	-	-	-	-
Specialty Supplies - Explorers	2405-06	-	-	-	-	-	-
Specialty Supplies - Traffic Div.	2405-07	9,924	10,100	10,100	5,000	5,000	5,000
Specialty Supplies - SRO/Cadets	2405-10	935	1,000	1,000	1,000	1,000	1,000
Specialty Supplies-Weapons/Ammo	2405-30	-	33,500	33,500	92,000	92,000	92,000
Office Equipment	2406-00	5,291	1,300	1,800	2,000	2,000	2,000
Uniforms	2436-00	45,929	70,000	60,000	62,000	62,000	62,000
Vehicle Maintenance	2601-00	20,484	26,500	26,500	26,500	26,500	26,500
Vehicle Body Repairs	2604-00	-	-	-	-	-	-
Training	2701-00	48,632	63,800	63,800	65,300	65,300	65,300
Auto Mileage	2703-00	1,176	2,300	2,500	2,500	2,500	2,500
Publications	2711-00	3,916	3,800	3,800	3,800	3,800	3,800
Association Dues	2712-00	1,252	2,000	2,300	2,700	2,700	2,700

POLICE DEPARTMENT - 020

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Workmen Compensation	2801-00	93,863	124,630	123,674	105,418	105,418	105,418
Police Professional Liability Ins.	2802-00	30,936	33,411	33,411	36,084	36,084	36,084
Job Health	2807-00	6,103	5,500	5,500	5,500	5,500	5,500
Special Account	2930-00	2,580	5,027	5,027	6,500	6,500	6,500
Special Projects	2931-00	1,498	2,500	2,500	2,500	2,500	2,500
Grant #2006-CK-WX-0186	2935-00	-	246,807	167,952	72,704	72,704	72,704
Grant #2006-CK-WX-0136	2935-01	-	631,826	17,283	614,543	614,543	614,543
Police Donations	7550-00	-	2,500	-	2,500	2,500	2,500
Total Expenditures		4,264,968	5,912,549	5,175,640	6,317,029	6,317,029	6,317,029
Capital Outlay	2951-00	191,968	132,706	131,233	180,890	180,890	180,890
Capital Outlay-Lease/Purchase	2952-00	146,711	105,000	101,110	153,000	153,000	153,000
Total Capital Outlay		338,679	237,706	232,343	333,890	333,890	333,890
Interest Expense	1905-00	2,080	8,466	8,466	12,838	12,838	12,838
Payment on Debt	8500-00	16,717	74,092	74,092	126,938	126,938	126,938
Total Debt Service		18,797	82,558	82,558	139,776	139,776	139,776
Total for Police Department		4,622,444	6,232,813	5,490,541	6,790,695	6,790,695	6,790,695

DEPARTMENT: PUBLIC WORKS

Location and Hours of Operations:

400 Celtic Drive

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

Mission/Programs/Services:

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

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

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

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

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

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

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

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

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

FY-2007 Highlights and Accomplishments:

The following Capital Improvement Projects were completed:

Wall Triana/Gillespie Road	Shelton Road	Delmar Road
Wall Triana/Jay Drive	Homestead	
Hughes Road/Old Madison Pike	Whisperwood	
Hughes Road/Will Halsey Way	Silvercreek	
Yancy Road	Old Provence	
City Hall Drainage	Soccer fields at Dublin Parks	
Portal Lane	Slaughter Road/Eastview Drive	
Madison Towne Center	Creek Trail	

FY-08 Goals and Objectives:

As well as other projects we hope to complete the following Capital Improvements Projects:

Bridgefield Road	Commerce Circle
Telluride Drive	Veranda Drive
Larry Drive	Pin Oak Drive
Brownsferry Road/Park Meadows	Palmer Park

Major Budgetary Issues and Operational Trends:

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

DEPARTMENT: PUBLIC WORKS

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	1,829,019	1,859,560	1,841,666	2,305,342
Operations	774,662	616,289	567,120	1,068,209
Capital	10,677,094	179,895	179,895	482,000
TOTAL	13,280,775	2,655,744	2,588,681	3,855,551
PERSONNEL:				
Full time	51.00	43.00	43.00	59.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
Vehicles/Equipment serviced	1,786	2,446	2,446	2,500
Trailers of Trash picked up	1,594	2,322	2,322	2,600
Drainage service request	147	158	158	160
Drainage service request completed	88	132	132	140
Road service request	43	55	55	75
Road service request completed	180	204	204	230
Traffic signs fabricated, repaired or replaced	1,034	1,182	1,182	2,100
Traffic signals serviced weekly	25	28	28	32
Days spent landscaping City property	-	-	-	-
Days spent landscaping Right of Ways	-	-	-	-
Days spent landscaping cemeteries	-	-	-	-
Days spent cleaning curbs and gutters	-	-	-	-
Efficiency Measures/Impact				
M & O Budget per Capita	\$ 344.96	\$ 66.29	\$ 64.62	\$ 94.27
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

PUBLIC WORKS DEPARTMENT - 030

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	1,472,353	1,413,273	1,411,913	1,554,218	1,805,411	1,805,411
Promotions	1104-00	-	20,000	20,000	7,413	7,413	7,413
Overtime	1201-00	106,714	141,700	141,700	136,700	141,700	141,700
Payroll Taxes	1304-00	114,110	123,851	123,747	130,289	149,521	149,521
Sub Contract Work	1930-00	35,765	25,000	25,000	25,000	25,000	25,000
Advertising and Publishing	2011-00	386	1,300	1,735	1,064	1,064	1,064
Printing	2021-00	238	500	200	200	200	200
Telephone	2121-00	13,682	15,668	15,668	20,000	20,000	20,000
Utilities	2131-00	16,383	17,600	15,500	15,500	17,600	17,600
Miscellaneous	2170-00	1,163	880	750	750	750	750
Vector Control	2175-00	711	11,275	5,000	5,000	5,000	5,000
Janitorial	2201-00	7,176	8,400	8,400	8,400	8,400	8,400
Sanitation	2202-00	343,704	-	-	-	367,534	367,534
Repairs - City Buildings	2211-00	2,941	3,400	3,400	3,400	3,400	3,400
Maintenance Contract	2214-00	-	-	-	-	-	-
Repairs	2215-00	-	600	600	600	600	600
Grounds Maintenance	2216-00	6,775	4,200	4,200	4,200	4,200	4,200
Rental Contracts	2314-00	15,068	10,020	13,334	13,550	13,550	13,550
Supplies - Office	2401-00	2,365	2,300	2,300	2,300	2,300	2,300
Office Furniture	2402-00	-	1,350	200	-	-	-
Small Equipment	2403-00	633	4,000	500	500	500	500
Small Tools	2404-00	6,951	8,500	5,000	7,500	7,500	7,500
Specialty Supplies - Chemical	2405-02	5,209	7,500	6,500	6,500	6,500	6,500
Specialty Supplies - Drainage	2405.03	55,791	32,000	32,000	32,000	32,000	32,000
Uniforms	2436-00	23,123	18,000	8,500	23,000	23,000	23,000
Uniforms - Protective Equipment	2436-03	1,724	3,500	3,500	3,500	3,500	3,500

PUBLIC WORKS DEPARTMENT - 030

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Vehicle Maintenance	2601-00	29,285	32,000	37,500	37,500	37,500	37,500
Vehicle Maint. - Police	2601-02	24,592	29,000	42,000	42,000	42,000	42,000
Vehicle Maint. - Public Works	2601-03	8,797	18,000	13,000	13,000	13,000	13,000
Vehicle Maint. - City Clerk	2601-04	220	500	500	500	500	500
Vehicle Maint. - Recreation	2601-05	6,081	5,000	5,000	5,000	5,000	5,000
Vehicle Maint. - Fire	2601-06	2,305	4,300	8,500	8,500	8,500	8,500
Vehicle Maint. - Planning and Building	2601-07	3,590	7,500	4,500	4,500	4,500	4,500
Vehicle Maint. - Finance	2601-10	117	-	-	-	-	-
Vehicle Maint. - HR	2601-12	107			-	-	-
Vehicle Maint - Mayor	2601-13	-	-	-	-	-	-
Vehicle Maint. - Engineering	2601-15	-	-	170	-	-	-
Vehicle Maint. - Senior Center	2601-16	1,012	2,704	1,500	2,000	2,000	2,000
Vehicle Body Repair	2604-00	-	-	-	-	-	-
Heavy Equipment Repairs	2608-00	8,604	38,000	10,000	15,000	15,000	15,000
Heavy Equipment Repair - PW	2608-03	52,103	50,000	65,000	55,000	55,000	55,000
Heavy Equipment Repair - Rec	2608-05	7,339	20,000	5,000	7,500	7,500	7,500
Heavy Equipment Repair - Fire	2608-06	31,716	34,965	22,000	25,000	25,000	25,000
Heavy Equipment Repair - Finance	2608-10	60	-	-	-	-	-
Heavy Equipment Repair - Sen Ctr	2608-16	438	2,060	-	2,060	2,060	2,060
Small Equipment Repair	2609-00	30	-	-	-	-	-
Wrecker	2610-00	375	800	500	500	500	500
Training	2701-00	8,086	8,550	8,550	8,550	8,550	8,550
Auto Mileage	2703-00	3,458	5,000	5,000	5,000	5,000	5,000
Seminars	2704-00	2,033	2,000	2,000	2,000	2,000	2,000

PUBLIC WORKS DEPARTMENT - 030

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Publications	2711-00	669	700	700	700	700	700
Association Dues	2712-00	656	700	750	750	750	750
Workmen Compensation	2801-00	101,606	128,870	119,940	139,387	162,377	162,377
Job Health	2807-00	1,303	1,816	1,816	750	1,870	1,870
Special Projects	2931-00	-	-	-	-	-	-
Total Expenditures		2,527,547	2,267,399	2,203,573	2,376,781	3,045,950	3,045,950
Capital Outlay	2951-00	10,046,844	95,700	95,700	222,000	38,900	38,900
Capital Outlay - Lease/Purchase	2952-00	630,250	84,195	84,195	-	443,100	443,100
Total Capital Outlay		10,677,094	179,895	179,895	222,000	482,000	482,000
Interest	1905-00	8,063	32,463	29,308	21,473	39,748	39,748
Payment on Debt	8500-00	68,071	176,104	175,905	189,347	287,853	287,853
Total Debt Service		76,134	208,567	205,213	210,820	327,601	327,601
Total for Public Works Department		13,280,775	2,655,861	2,588,681	2,809,601	3,855,551	3,855,551

Note: Capital Outlay for 2006 includes the capital assets for subdivisions accepted into the City's Maintenance Program.

DEPARTMENT: CITY CLERK

Location and Hours of Operations:

Madison Municipal Complex
100 Hughes Road
Madison, Alabama 35758
Monday - Friday, 8:00 a.m. - 5:00 p.m.

Mission/Programs/Services:

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

FY-2007 Highlights and Accomplishments:

Successfully implemented acceptance of credit card payments in multiple departments. Implemented purchasing cards for City Employees. Successfully hosted District XII City Clerk luncheon. Ensured that the open meeting act was followed in conducting of all meetings. Successfully conducted school board interviews. Implemented Rapid Express Deposit procedures. Assumed duties of Aide to the Council.

FY-08 Goals and Objectives:

Continued certification training for Certified Municipal Clerk and Master Municipal Clerk designation. Continue to insure compliance with open meeting act. Conduct municipal election, ensuring all state laws are adhered to.

Major Budgetary Issues and Operational Trends:

Maintained level of service with no increase in staffing.

DEPARTMENT: CITY CLERK

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	205,262	223,704	221,635	237,328
Operations	384,000	428,053	429,797	506,309
Capital	3,135	17,275	17,275	-
TOTAL	592,397	669,032	668,707	743,637
PERSONNEL:				
Full time	4.00	4.00	4.00	4.00
Part time	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
Council Meetings-Regular	24	14 (to date)	14 (to date)	
Council Meetings-Special	1 (to date)	5 (to date)	5 (to date)	
Council Meetings-Organization	0	0	0	
Cash Receipts	\$ 28,120,765 (10,896 receipts)	\$ 38,426,781 14497 (receipts)	\$ 38,426,781 14497 (receipts)	\$ -
Work sessions	10	2 (to date)	2 (to date)	
Committee meetings	3	7 (to date)	7 (to date)	
Miscellaneous meetings	6	2 (to date)	2 (to date)	
Resolutions/Ordinances	361	183 (to date)	183 (to date)	
Cemetery spaces sold	68	56 (to date)	56 (to date)	
Notary Services provided	402	360 (to date)	360 (to date)	
Efficiency Measures/Impact				
M & O Budget per Capita	\$15.39	\$16.70	\$16.69	\$18.18
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

CITY CLERK DEPARTMENT - 040

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	182,141	194,552	194,552	203,133	203,133	203,133
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	3,054	6,500	6,500	9,000	9,000	9,000
Payroll Taxes	1304-00	13,738	15,380	15,300	15,540	15,540	15,540
Election	1914-00	16,734	-	-	35,000	35,000	35,000
Sub Contract Work	1930-00	1,694	1,141	1,141	-	-	-
Advertising & Publishing	2011-00	26,300	29,400	29,400	33,000	33,000	33,000
Advertising-rezoning	2011-10	1,934	5,000	5,000	5,000	5,000	5,000
Printing	2021-00	1,530	3,600	3,600	5,000	5,000	5,000
Postage	2025-00	30,721	34,000	34,000	34,000	34,000	34,000
Telephone	2121-00	34	50	50	75	75	75
Miscellaneous	2170-00	1,614	400	400	2,525	2,525	2,525
Maintenance Contract	2214-00	-	250	700	2,500	2,500	2,500
Repairs Expense	2215-00	-	250	250	250	250	250
Rental Contracts	2314-00	7,000	7,200	7,200	7,800	7,800	7,800
Supplies - Office	2401-00	6,229	5,000	5,000	6,000	6,000	6,000
Office Furniture	2402-00	-	-	-	300	300	300
Office Equipment	2406-00	191	-	-	500	500	500
Training	2701-00	5,273	6,000	4,000	8,000	8,000	8,000
Auto Mileage	2703-00	159	150	150	200	200	200
Publications	2711-00	626	885	885	885	885	885
Association Dues	2712-00	565	600	600	600	600	600
Credit Card Bank Fees	2714-00	-	5,000	5,000	12,000	12,000	12,000
Workmen Compensation	2801-00	729	967	967	1,340	1,340	1,340
Bonds and Insurance	2803-00	2,050	3,100	3,100	3,200	3,200	3,200
Insurance Deductible	2804-00	30,961	21,000	21,000	21,000	21,000	21,000
Multi-Peril Policy Buildings	2805-0	118,653	144,757	139,757	158,733	158,733	158,733
Employee Honesty Bond	2806-00	250	305	250	315	315	315
Job Health	2807-00	77	-	66	-	-	-
Automobile Insurance	2810-00	119,683	141,014	132,863	136,849	136,849	136,849
Equipment Insurance	2811-00	17,322	25,256	39,701	40,892	40,892	40,892
Total Expenditures		589,262	651,757	651,432	743,637	743,637	743,637
Capital Outlay	2951-00	3,135	17,275	17,275	-	-	-
Total Capital Outlay		3,135	17,275	17,275	-	-	-
Total for City Clerk Department		592,397	669,032	668,707	743,637	743,637	743,637

DEPARTMENT: RECREATION

Location and Hours of Operations:

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

Mission/Programs/Services:

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

FY-2007 Highlights and Accomplishments:

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

FY-08 Goals and Objectives:

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

Major Budgetary Issues and Operational Trends:

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

DEPARTMENT: RECREATION

EXPENDITURES	FY-06 ACTUAL	FY-07 REV BUDGET	FY 07 ESTIMATED	FY-08 BUDGET
Personnel	1,117,753	1,394,763	1,424,955	1,470,525
Operations	468,396	843,464	777,825	1,127,257
Capital	74,148	242,957	232,596	388,374
TOTAL	1,660,297	2,481,184	2,435,376	2,986,156
PERSONNEL:				
Full time	25.00	24.00	24.00	24.00
Part time	15.00	19.00	19.00	18.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY-06	FY-07	FY-07	FY-08
Number of Citizens	38,500	40,060.00	40,060.00	40,900
Memberships Sold		350.00	350.00	514
Meeting Room Rentals		218.00	218.00	250
Party Packages		225.00	225.00	250
Family Reunions		10.00	10.00	10
Special Events/Programs/Kidz Kamp		15.00	15.00	26
Output/Workload (Hours)				
Processing Memberships		250.00	250.00	342
Special Events/Programs/Kidz Kamp		1,700.00	1,700.00	2,938
Purchasing		1,875.00	1,875.00	3,120
Assisting Public		3,416.00	3,416.00	4,940
Staff/Dept. Head/City Council Meetings		175.00	175.00	235
Safety Meetings/Training		100.00	100.00	250
Miscellaneous Errands		60.00	60.00	150
Maintaining Facility Usage Records		110.00	110.00	156
Payroll Support		165.00	165.00	208
Account Processing		1,300.00	1,300.00	1,750
Daily Cash Reconciliation/Reports		887.00	887.00	925
Administrative Support		780.00	780.00	825
Facility Scheduling		260.00	260.00	390
Office Administration		720.00	720.00	1,040
Park Board Meetings		18.00	18.00	24
Budget Accounting Processing				3,120
Efficiency Measures/Impact				
M & O Budget per Capita	\$ 43.12	\$ 61.94	\$ 60.79	\$ 73.01
Effectiveness Measures/Outcomes				
Parks Acres per 1000 Citizens				

PARKS AND RECREATION DEPARTMENT - 050

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	856,266	1,056,549	1,056,549	1,123,444	1,123,444	1,123,444
Promotions	1104-00	-	-	-	-	-	-
Seasonal Employees	1105-00	132,382	160,808	175,000	136,115	136,115	136,115
Overtime	1201-00	4,946	8,000	11,000	11,000	11,000	11,000
Payroll Taxes	1304-00	72,278	93,740	93,740	97,198	97,198	97,198
Sub Contract Work	1930-00	51,697	161,160	161,160	159,960	159,960	159,960
Transportation Services	1931-00	-	50,000	-	50,000	50,000	50,000
Tree Removal	1940-00	6,097	7,000	7,000	10,500	10,500	10,500
Advertising and Publishing	2011-00	2,048	2,000	500	1,000	1,000	1,000
Printing	2021-00	266	300	300	300	300	300
Postage	2025-00	16	150	150	50	50	50
Telephone	2121-00	10,017	11,075	11,075	11,000	11,000	11,000
Utilities	2131-00	173,603	181,000	181,000	195,050	195,050	195,050
Miscellaneous	2170-00	417	1,000	1,000	500	500	500
Janitorial	2201-00	19,253	22,500	22,500	25,000	25,000	25,000
Repairs - City Buildings	2211-00	18,559	54,800	54,800	24,850	24,850	24,850
Pool Repairs	2212-00	3,426	8,800	8,800	9,690	9,690	9,690
Maintenance Contract	2214-0	5,768	9,241	9,241	8,438	8,438	8,438
Repairs	2215-00	30,079	28,500	35,500	18,500	18,500	18,500
Grounds Maintenance	2216-00	1,286	2,500	2,500	3,500	3,500	3,500
Rental Contracts	2314-00	23,721	32,415	32,415	32,700	32,700	32,700
Supplies - Office	2401-00	7,089	10,500	10,500	11,500	11,500	11,500
Office Furniture	2402-00	4,316	4,600	4,600	1,500	1,500	1,500
Small Equipment	2403-00	988	-	-	2,500	2,500	2,500
Small Tools	2404-00	2,691	3,000	3,717	5,000	5,000	5,000
Specialty Supplies	2405-00	34,325	54,500	54,500	70,000	70,000	70,000
Office Equipment	2406-00	464	-	-	500	500	500
Uniforms	2436-00	9,469	10,400	10,400	14,100	14,100	14,100
Uniforms - Protective Equipment	2436-05	2,843	2,950	2,950	3,500	3,500	3,500
Vehicle Maintenance	2601-00	22	1,000	2,144	-	-	-
Heavy Equipment Repairs	2608-00	5,125	219	219	-	-	-
Small Equipment Repairs	2609-00	1,674	7,781	7,781	-	7,781	7,781
Training	2701-00	8,904	13,000	13,000	18,850	18,850	18,850
Auto Mileage	2703-00	328	350	350	250	250	250
Publications	2711-00	53	100	100	300	300	300

PARKS AND RECREATION DEPARTMENT - 050

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Association Fees	2712-00	1,725	3,215	3,215	4,215	4,215	4,215
Workmen's Compensation	2801-00	36,102	57,474	57,474	62,327	62,327	62,327
Job Health	2807-00	3,467	4,842	4,842	3,991	3,991	3,991
Special Projects	2931-00	-	-	-	-	-	10,000
Swim Pool Operations	3500-00	18,987	32,721	32,721	26,100	26,100	26,100
Game Officials - Basketball	3600-11	(1)	-	-	-	-	-
Sport Program Equipment	3700-00	921	1,500	1,500	1,500	1,500	1,500
Sport Program Equipment-Soccer	3700-06	7,141	7,080	7,080	8,040	8,040	8,040
Sport Prog. Equipment-Baseball	3700-08	2,112	6,085	6,085	7,335	7,335	7,335
Sport Prog. Equip.-Girls Softball	3700-10	1,755	1,800	1,800	1,800	1,800	1,800
Sport Program Equip. - Basketball	3700-11	1,098	1,332	1,632	1,432	1,432	1,432
Sport Program Swim Team	3700-12	-	9,000	9,000	500	500	500
Sport Prog. Equip. - Special Events	3700-15	1,518	7,500	7,500	3,000	3,000	3,000
Sport Prog. Equip. - Adult BB	3700-16	516	-	-	-	-	-
Sport Prog. Youth Volleyball	3700-20	-	800	500	800	800	800
Sport Prog. Adult Volleyball	3700-21	-	-	-	-	-	-
Sport Prog. Dublin-Dublin Operation	3700-23	1,975	3,000	3,000	3,000	3,000	3,000
Sport Prog. Preschool-Preschool	3700-31	2,257	3,000	3,000	3,500	3,500	3,500
Sport Program Equipment-Football	3700-40	2,131	4,100	4,100	4,100	4,100	4,100
Sport Program Equipment-Tennis	3700-50	1,029	1,840	1,840	1,840	1,840	1,840
Seasonal Programs	3800-00	11,903	18,000	18,000	27,500	27,500	27,500
Recreation Donation Account	7550-00	(1,379)	-	-	-	-	-
Neighborhood Park Account	7560-00	2,476	75,000	65,000	350,000	350,000	350,000
Total Expenditures		1,586,149	2,238,293	2,202,780	2,557,775	2,565,556	2,575,556
Capital Outlay	2951-00	74,148	242,957	232,596	388,374	320,960	320,960
Capital Outlay - Lease Purchases	2952-00	-	-	-	-	67,414	67,414
Total Capital Outlay		74,148	242,957	232,596	388,374	388,374	388,374
Interest	1905-00	-	-	-	-	2,687	2,687
Payment on Debt	8500-00	-	-	-	-	19,539	19,539
Total Debt Service		-	-	-	-	22,226	22,226
Total for Recreation Department		1,660,297	2,481,250	2,435,376	2,946,149	2,976,156	2,986,156

DEPARTMENT: FIRE

Location and Hours of Operations:

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

Mission/Programs/Services:

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

FY-2007 Highlights and Accomplishments:

- Achieved 'GREEN" status for deployment for heavy rescue team
- Closed gaps in warning siren coverage
- Began transition to "Quint" concept of operation by ordering 1st Quint Apparatus
- Continued to improve service through interagency cooperation
- Secured SAFER grant funding to add six personnel (\$621,000)
- Secured MMRS funds for personnel training (\$31,380)
- Secured AFG funding, for equipment and training (\$81,495)
- Secured DHS funding for heavy rescue (35,516)
- Initiated work on training tower
- Worked toward completion on traffic preemption system to improve response times

FY-08 Goals and Objectives:

- Complete CAFS implementation through addition of new Quint
- Determine and implement Course of Action regarding Station 2
- Decrease overtime liability and decrease backlog on leave calendar through addition of personnel
- Increase paramedic certifications at the firefighter level
- Design and implement a continuing education program for fire officers
- Achieve inexpensive capability to combat urban interface fires
- Decrease liability on endotracheal intubations through purchase of direct visualization equipment
- Extend thermal imaging capability to ladder and heavy rescue
- Renegotiate HEMS Agreement

Major Budgetary Issues and Operational Trends:

- Building up manpower to allow manning present and future stations at NFPA 1710 level
- Planning future fire stations and manpower to sustain ISO Class 3 rating

DEPARTMENT: FIRE

EXPENDITURES	FY 06 ACTUAL	FY 07 BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	3,377,355	3,627,399	3,907,934	4,267,493
Operations	311,587	829,275	524,683	566,020
Capital	59,093	157,533	144,553	807,621
TOTAL	3,748,035	4,614,207	4,577,170	5,641,134
PERSONNEL:				
Full time	52.00	64.00	64.00	64.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
Calls Answered	3,600	5,800	5,800	6,500
Efficiency Measures/Impact				
M & O Budget per Capita	\$97.35	\$115.18	\$114.26	\$137.93
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

FIRE DEPARTMENT - 060

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	2,650,900	3,077,453	3,080,000	3,505,468	3,397,972	3,397,972
Merit Increases	1102-00	-	-	-	-	-	-
Paramedic Incentive Expense	1103-06	46,850	72,125	72,125	94,425	84,675	84,675
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	103,378	110,000	125,000	125,000	125,000	125,000
Payroll Taxes	1304-00	204,715	253,183	250,700	284,954	275,985	275,985
Consultant Fee	1917-00	-	-	-	-	-	-
Sub Contract Work	1930-00	4,833	5,640	5,640	5,640	5,640	5,640
Deployment Expense	1940-00	5,881	85,000	85,000	85,000	85,000	85,000
Advertising and Publishing	2011-00	801	1,200	1,600	1,200	1,200	1,200
Printing	2021-00	-	500	500	500	500	500
Telephone	2121-00	10,961	16,520	16,520	19,295	19,295	19,295
Utilities	2131-00	49,681	50,000	50,000	50,000	50,000	50,000
Miscellaneous	2170-00	692	900	900	900	900	900
Janitorial	2201-00	3,982	3,800	3,831	3,800	3,800	3,800
Repairs - City Buildings	2211-00	10,539	14,000	16,529	14,000	14,000	14,000
Maintenance Contract	2214-00	12,440	25,500	25,500	27,460	27,460	27,460
Repairs	2215-00	1,564	5,000	5,500	5,500	5,500	5,500
Grounds Maintenance	2216-00	65	2,300	2,323	2,300	2,300	2,300
Rental Contracts	2314-00	9,170	10,850	10,000	10,850	10,850	10,850
Supplies - Office	2401-00	3,807	4,900	4,900	4,900	4,900	4,900
Office Furniture	2402-00	7,544	5,250	5,250	3,500	3,500	3,500
Small Equipment (not office)	2403-00	-	-	-	-	-	-
Small Tool	2404-00	2,603	2,500	2,500	5,500	5,500	5,500
Small Tools - Suppression	2404-10	28,637	8,000	8,000	25,000	25,000	25,000
Small Tools - EMS	2404-20	7,317	5,000	4,500	5,000	5,000	5,000
Supplies - Industrial	2405-00	4,754	4,500	4,500	4,500	4,500	4,500
Supplies - Industrial - Suppression	2405-10	3,642	5,500	6,612	5,500	5,500	5,500
Supplies - Industrial - EMS	2405-20	3,996	5,000	5,000	5,000	5,000	5,000

FIRE DEPARTMENT - 060

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Firemen	2412-00	762	1,180	1,000	1,340	1,340	1,340
Supplies - Public Education Materials	2413-00	1,603	2,500	2,500	9,000	9,000	9,000
Supplies - Investigation Materials	2414-00	502	600	706	600	600	600
Uniforms	2436-00	24,027	34,500	37,000	35,900	32,900	32,900
Uniforms - Protective Equipment	2436-06	114,050	22,000	27,000	32,000	28,900	28,900
Vehicle Maintenance	2601-00	6,763	10,000	10,000	12,000	12,000	12,000
Vehicle Mechanical Repair	2602-00	5,085	15,000	13,000	4,000	4,000	4,000
Vehicle Body Repair	2604-00	-	-	-	-	-	-
Small Equipment Repair	2609-00	2,890	5,000	5,000	5,000	5,000	5,000
Training	2701-00	117,538	80,000	71,000	80,000	80,000	80,000
Auto Mileage	2703-00	539	500	633	600	600	600
Seminars	2704-00	457	450	450	450	450	450
Publications	2711-00	10	1,000	1,000	1,000	1,000	1,000
Associations Dues	2712-00	2,403	2,000	2,315	2,000	2,000	2,000
Workmen's Compensation	2801-00	105,013	131,938	164,355	229,826	209,655	209,655
Job Health	2807-00	10,427	23,750	23,750	33,916	32,406	32,406
Special Account	2930-00	2,000	2,000	2,000	2,000	2,000	2,000
Special Projects	2931-00	4,208	30,000	30,000	30,000	30,000	30,000
Grant Exp-EMA #06-342-R	2935-00	-	90,550	90,550	-	-	-
Grant Exp-EMA #06-353-R	2935-01	-	23,600	-	23,600	23,600	23,600
Grant Exp-EMA #05-219-R	2935-02	-	31,380	-	31,380	31,380	31,380
Grant Exp-EMA #07-171-R	2935-03	-	-	35,516	-	-	-
Fire Department Donations	7550-00	-	5,000	10,000	10,000	10,000	10,000
Total Expenditures		3,577,029	4,287,639	4,320,705	4,839,804	4,685,808	4,685,808
Capital Outlay	2951-00	59,093	144,533	144,553	131,775	131,775	131,775
Lease Capital Outlay	2952-00	-	63,000	-	675,846	675,846	675,846
Total Capital Outlay		59,093	207,533	144,553	807,621	807,621	807,621
Interest	1905-00	34,353	31,363	30,715	40,785	40,785	40,785
Payment on Debt	8500-00	77,560	87,742	81,197	106,920	106,920	106,920
Total Debt Service		111,913	119,105	111,912	147,705	147,705	147,705
Total for Fire Department		3,748,035	4,614,277	4,577,170	5,795,130	5,641,134	5,641,134

DEPARTMENT: Planning and Building

Location and Hours of Operations:

100 Hughes Road, Madison, Alabama
Lower Floor

Open 8:00 AM – 5:00 PM

Permit Issuance ends at 4:30 to reconcile cash receipts and back up computers.
Inspectors may work flex hours to accommodate contractors' schedules.

Mission / Programs / Services:

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

FY 2007 Highlights and Accomplishments:

The department expects to permit and inspect about 500 single family homes during the 2007 FY, a decrease of about 10%. We do not completely understand this downward trend, although rising interest rates may be partly responsible. Several major commercial projects were permitted, such as Furniture Row and the County Line Road Publix Center. A number of other large commercial projects are in the planning stages and we are consulting with developers concerning these. The department's Chief Building Official retired and considerable time was expended recruiting for his replacement, an effort

FY 2008 Goals and Objectives:

Our emphasis in FY 2008 will be on commercial development. We expect to see rezoning, site plan, and permit applications for at least one-half million square ft. of retail space next year. Additionally, the City is quickly running out of residential land, and the department expects to play a significant role in planning for future annexations.

Major Budgetary Issues and Operational Trends:

Due to the effects of BRAC, as well as observed subdivision activity, we expect a significant increase in building next year and through CY2012. Depending on annexation decisions, this growth could continue indefinitely, driven by the continuing expansion of Redstone Arsenal, MSFC, and Madison's excellent schools. At some point, land prices and availability and interest rates are expected to dampen housing demand somewhat, but it is impossible to say when. Other trends will be continuing population growth and the aging of the housing stock, both of which create the need for more code enforcement officers.

DEPARTMENT: PLANNING AND BUILDING

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	995,454	947,115	935,196	1,005,310
Operations	72,667	98,396	81,348	124,324
Capital	19,292	61,096	62,222	36,918
TOTAL	1,087,413	1,106,607	1,078,766	1,166,552
PERSONNEL:				
Full time	22.00	19.00	19.00	19.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,600	40,600	40,900
Output/Workload				
Single Family Permits	582	550	550	550
All Other Building Permits	336	325	325	520
Trade, Zoning and Misc. Permits	4,775	3,000	3,000	4,400
Residential Certificates of Occupancy	584	550	550	600
Commercial Certificates of Occ	61	60	60	65
Board of Adjustments Cases	12	30	30	30
Code Enforcement Cases	1,200	750	750	825
# of Residential Lots Appr.	810	551	551	600
# of Site Plans Appr.	38	25	25	25
# of Rezoning, Code Changes, etc.	18	16	16	16
Efficiency Measures/Impact				
M & O Budget per Capita	\$28.24	\$27.26	\$26.57	\$28.52
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

PLANNING AND BUILDING - 070

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	879,655	817,863	810,000	864,667	864,667	864,667
Overtime	1201-00	4,209	9,000	7,500	12,000	12,000	12,000
Payroll Taxes	1304-00	66,369	63,255	62,539	66,443	66,443	66,443
Microfilm - Small Maps	1902-00	500	-	-	-	-	-
Microfilm - Large Maps	1902-10	1,000	1,500	500	1,000	1,000	1,000
Consultant Fee	1917-00	17,016	12,000	7,500	12,000	12,000	19,500
Board Services	1920-00	2,080	5,000	5,500	7,500	7,500	7,500
Sub Contract Work	1930-00	4,720	3,125	3,125	3,125	3,125	3,125
Advertising and Publishing	2011-00	3,983	5,000	3,000	5,000	5,000	5,000
Printing	2021-00	7,359	8,710	6,000	8,000	8,000	8,000
Telephone	2121-00	5,443	7,200	5,500	7,200	7,200	7,200
Miscellaneous	2170-00	1,854	2,000	2,000	2,000	2,000	2,000
Janitorial Expense	2201-00	-	-	-	-	-	-
Repairs-City Buildings	2211-00	-	-	-	-	-	-
Maintenance Contract	2214-00	1,110	-	-	-	-	-
Repairs-General	2215-00	34	200	200	200	200	200
Grounds Maintenance	2216-00	-	-	-	-	-	-
Rental Contracts	2314-00	5,302	14,000	14,000	14,000	14,000	14,000
Supplies - Office	2401-00	9,529	14,000	12,000	15,000	15,000	15,000
Supplies - Office Furniture	2402-00	739	2,000	2,112	2,000	2,000	2,000
Small Tools	2404-00	699	2,000	2,000	3,000	3,000	3,000
Specialty Supplies	2405-00	264	611	611	1,000	1,000	1,000
Office Equipment	2406-00	875	1,000	1,000	2,000	2,000	2,000
Uniforms	2436-00	1,026	3,250	3,250	4,000	4,000	4,000
Training	2701-00	17,626	16,840	15,000	17,500	17,500	17,500
Auto Mileage	2703-00	302	1,250	1,000	1,000	1,000	1,000
Seminars	2704-00	8,945	10,000	10,000	12,000	12,000	12,000
Publications	2711-00	1,401	4,000	2,500	6,000	6,000	6,000

PLANNING AND BUILDING - 070

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Associations Dues	2712-00	970	5,000	5,000	6,000	6,000	6,000
Worker's Compensation	2801-00	17,015	26,157	26,157	27,700	27,700	27,700
Job Health	2807-00	609	750	750	1,000	1,000	1,000
Progress and Development	2920-00	642	800	800	2,000	2,000	2,000
Special Projects	2931-00	6,845	9,000	7,000	9,000	9,000	9,000
Total Expenditures		1,068,121	1,045,585	1,016,544	1,112,335	1,112,335	1,119,835
Capital Outlay	2951-00	19,292	61,096	62,222	36,918	7,200	7,200
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	29,718	29,718
Total Capital Outlay		19,292	61,096	62,222	36,918	36,918	36,918
Interest	1905-00	-	-	-	-	1,185	1,185
Payment on Debt	8500-00	-	-	-	-	8,614	8,614
Total Debt Service		-	-	-	-	9,799	9,799
Total for Planning and Building Department		1,087,413	1,106,681	1,078,766	1,149,253	1,159,052	1,166,552

DEPARTMENT: Court

Location and Hours of Operations:

Municipal Court Clerk's Department (Room 110)
Open 8:00 a.m. – 5:00 p.m.
Closed Weekends and City Approved Holidays

Mission / Programs / Services:

Department is responsible for receiving, recording and maintaining all traffic, parking and non-traffic cases; conducting a variety of hearings on non-traffic cases including probable cause hearings, initial appearance hearings and administrative hearings regarding adjudication of all contested parking tickets; setting monetary, property or recognizance bail for cases; jail management of prisoners incarcerated and release of such prisoners when appropriate; meeting with citizens making criminal complaints; issuance of warrants for police and citizen complaints, failure to appear, failure to pay, bail jumping and violations of probation; maintaining all court records per Alabama State Law; daily collection and reporting of fines / court costs / fees and transmittal to city clerk's office; monthly reporting and disbursement of court costs to Alabama State Treasurer, Alabama Peace officers Annuity Fund and Alabama Crime Victims Compensation Fund; monthly and annual reporting to city government and Administrative Office of Courts; presiding over Magistrate's Court; administration of Defensive Driving Courses; issuance of a variety of court forms and documents such as subpoenas; pursuing bond forfeitures; preparation of court dockets; court session administration.

FY 2007 Highlights and Accomplishments:

- Implemented Magistrate's Court session on Wednesday to ease caseload on Friday
- Probation outsourced to free court personnel to perform more magistrate duties
- Contracted Defensive Driving School to allow magistrates to perform more judicial duties
- Began debit/credit point of sale processing
- Updated Magistrate's Fine Schedule to allow citizens to enter a plea of guilty to a wider range of charges and prevent required court appearances

FY 2008 Goals and Objectives:

- Researching more methods to ease a very congested court docket
- Continue to anticipate and transition to a windows based court software program

Major Budgetary Issues and Operational Trends:

- Significant increase in court costs distributed to state as a result of a higher caseload
- Court software contract increase due to anticipation of moving to windows based program
- Purchase of 5 computers to replace obsolete equipment

DEPARTMENT: COURT

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	335,647	372,433	368,047	387,975
Operations	481,315	592,361	627,417	637,115
Capital	8,146	-	-	7,500
TOTAL	825,108	964,794	995,464	1,032,590
PERSONNEL:				
Full time	6.00	6.00	6.00	6.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
Cases Opened	6,681	11,086	11,086	11,086
Cases Closed	6,772	11,441	11,441	11,441
Warrants Issued	837	997	997	997
Driving School Students	1,184	1,367	1,367	1,367
Efficiency Measures/Impact				
M & O Budget per Capita	\$21.43	\$24.08	\$24.85	\$25.25
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

COURT CLERK DEPARTMENT - 080

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	304,262	286,236	286,236	305,384	305,384	305,384
Salaries - Judges	1101-30	-	43,920	43,920	43,920	43,920	43,920
Salaries - Bailiff	1104-00	652	3,099	1,717	1,717	1,717	1,717
Overtime	1201-00	-	300	93	300	300	300
Overtime - Bailiff	1201-08	5,567	6,714	5,373	5,373	5,373	5,373
Payroll Taxes	1304-00	21,263	26,031	25,300	26,752	26,752	26,752
Returned/Reduced Bonds	1801-00	15,486	14,292	14,364	14,364	14,364	14,364
Fair Trial Fund - Attorneys	1820-00	20,331	27,442	29,741	29,741	29,741	29,741
Crime Victims Compensation	1821-00	12,178	17,308	18,201	18,201	18,201	18,201
State General Fund	1822-00	103,108	141,154	148,775	148,775	148,775	148,775
Alabama Peace Officers	1824-00	15,029	22,248	23,356	23,356	23,356	23,356
State Drivers Fund	1828-00	38,123	53,528	56,228	56,228	56,228	56,228
Criminal History Processing	1829-00	14,829	15,384	16,175	16,175	16,175	16,175
Impaired Drivers Trust Fund	1830-00	3,365	3,325	2,963	2,963	2,963	2,963
DNA	1831-00	9,950	13,626	14,282	14,282	14,282	14,282
Alabama Chemical Testing	1832-00	3,562	3,552	3,112	3,112	3,112	3,112
DUI Fines - State General Fund	1833-00	6,329	6,644	4,383	4,383	4,383	4,383
AL Forensic Service Trust Fund	1834-00	1,400	1,982	2,095	2,095	2,095	2,095
Post Commission Fund	1835-00	9,233	12,412	13,471	13,471	13,471	13,471
Traffic Safety Trust Fund	1836-00	9,233	12,412	13,471	13,471	13,471	13,471
Advanced Tech & Data Fund	1837-00	14,673	20,146	21,212	21,212	21,212	21,212
UJS Drug Docket Fees	1842-00	863	1,200	1,227	1,227	1,227	1,227
AL Head Injury Foundation	1843-00	-	900	100	100	100	100
Interpreting Services	1850-00	-	-	-	-	-	-
Sub Contract Work	1930-00	100	3,200	4,985	13,200	13,200	13,200
Advertising and Publishing	2011-00	202	-	-	-	-	-
Printing	2021-00	1,217	1,250	1,250	1,250	1,250	1,250
Telephone	2121-00	574	600	571	571	571	571
Miscellaneous	2170-00	15	115	15	15	15	15

COURT CLERK DEPARTMENT - 080

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Maintenance Contract	2214-00	840	5,000	840	3,000	3,000	3,000
Rental Contracts	2314-00	1,698	1,563	1,221	1,221	1,221	1,221
Supplies - Office	2401-00	3,461	2,840	3,500	3,500	3,500	3,500
Office Equipment	2401-10	752	837	437	500	500	500
Supplies - Office Furniture	2402-00	488	560	260	600	600	600
Specialty Supplies - DDS	2405-00	3,549	-	1,187	-	-	-
Training	2701-00	2,641	3,928	3,203	2,210	2,210	2,210
Auto Mileage	2703-00	286	150	43	150	150	150
Publications	2711-00	706	1,250	1,250	1,250	1,250	1,250
Associations Dues	2712-00	(50)	300	300	300	300	300
Workmen's Compensation	2801-00	1,262	2,205	2,205	2,319	2,319	2,319
Jail	2932-00	131,606	130,567	130,567	130,567	130,567	130,567
Fair Trial Fund - State	7500-00	58,179	76,574	97,835	97,835	97,835	97,835
Total Expenditures		816,962	964,872	995,464	1,025,090	1,025,090	1,025,090
Capital Outlay	2951-00	8,146	-	-	7,500	7,500	7,500
Total Capital Outlay		8,146	-	-	7,500	7,500	7,500
Total for Court Department		825,108	964,872	995,464	1,032,590	1,032,590	1,032,590

DEPARTMENT: COUNCIL

Location and Hours of Operations:

Mission/Programs/Services:

FY-2007 Highlights and Accomplishments:

FY-08 Goals and Objectives:

Major Budgetary Issues and Operational Trends:

CITY COUNCIL - 090

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries-Employee	1101-00	39,300	23,197	23,197	-	-	-
Salaries-Council	1101-20	79,396	81,748	81,748	84,156	84,156	84,156
Payroll Taxes	1304-00	9,069	9,302	8,028	9,593	9,593	9,593
Consultant Fee	1917-00	-	200	-	200	200	200
Sub Contract Work	1930-00	-	-	-	-	-	-
Advertising & Publishing	2011-00	300	300	673	700	700	700
Printing	2021-00	-	1,000	300	1,000	1,000	1,000
Telephone	2121-00	8,159	12,000	12,000	12,000	12,000	12,000
Miscellaneous	2170-00	688	1,000	1,000	1,000	1,000	1,000
Rental Contracts	2314-00	232	300	300	300	300	300
Supplies - Office	2401-00	1,138	1,000	2,417	1,000	1,000	1,000
Office Furniture	2402-00	2,146	-	-	-	-	-
Office Equipment	2406-00	430	-	-	-	-	-
Auto Mileage	2703-00	245	600	600	600	600	600
Seminars	2704-00	2,674	7,000	7,000	10,000	10,000	10,000
Publications	2711-00	95	500	500	500	500	500
Association Dues	2712-00	923	3,000	3,000	3,000	3,000	3,000
Expense Allowance	2750-00	9,031	7,000	7,000	7,000	10,000	10,000
Expense Allowance-Other	2750-10	807	1,400	500	1,400	1,400	1,400
Workmen's Compensation	2801-00	512	675	657	815	815	815
Job Health Expense	2807-00	-	-	-	-	-	-
Progress and Development	2920-00	-	1,000	1,051	2,000	2,000	2,000
Special Projects	2931-00	8,590	18,000	18,000	18,000	61,000	71,000
Total Expenditures		163,735	169,222	167,971	153,264	199,264	209,264
Capital Outlay	2951-00	-	16,650	19,802	-	-	-
Total Capital Outlay		-	16,650	19,802	-	-	-
Total for City Council		163,735	185,872	187,773	153,264	199,264	209,264

DEPARTMENT: FINANCE

Location and Hours of Operations:

100 Hughes Road
Monday - Friday
8:00 a.m. - 5:00 p.m.

Mission/Programs/Services:

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

The Finance Department is responsible for the conduct of Financial activities, Information Technology activities, and Facility Management activities. Financial activities comprised of accounting, budgeting, payroll and procurement services. Information Technology activities comprised of computer and communication services. Facility Management activities comprised of building maintenance and landscape services.

FY-2007 Highlights and Accomplishments:

- Completed upgrades to the City's website and email address; Setup Outlook Web Access
- Upgraded network firewall
- Continued improvements to the Purchasing Division
- Processed the proposed annual operating budget for adoption before October 1, 2006
- Implemented the first phase of improvements to the new Facility Management Division
- City's Single Audit completed with no violatations

FY-08 Goals and Objectives:

- Complete the Comprehensive Annual Financial Report within 100 days after the end of the fiscal year and submit the report to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting Award.
- Complete the Budget Document and submit to GFOA for evaluation and consideration for the Distinguished Budget Presentation Award.
- Complete the Multi-Year Financial Plan to be included in the FY-08 Annual Operating Budget
- Continue to improve all functions of the Facility Management Division

Major Budgetary Issues and Operational Trends:

Additional demands on staff to improve the functions of the new division (Facility Management Division).
GASB mandate to conduct an actuarial study of health insurance for current and future retirees.

DEPARTMENT: FINANCE

EXPENDITURES	FY-06 ACTUAL	FY-07 REV BUDGET	FY 07 ESTIMATED	FY-08 BUDGET
Personnel	\$ 527,903	\$ 586,162	\$ 565,244	\$ 675,240
Operations	130,132	361,243	359,561	442,313
Capital	15,225	84,000	88,688	148,000
TOTAL	\$ 673,260	\$ 1,031,405	\$ 1,013,493	\$ 1,265,553
PERSONNEL:				
Full Time	11.00	12.00	12.00	13.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY-06	FY-07	FY-07	FY-08
Number of Citizens	38,500	40,060	40,060	40,900
Number of Funds	44	47	47	48
Number of Audits	1	1	1	1
Number of Formal Bids Prepared	35	45	45	60
Number of Purchase Orders Issued	4,144	4,000	4,000	4,300
\$ Amount of Purchase Orders Issued	\$ 7,468,420	\$ 8,000,000	\$ 8,000,000	\$ 9,000,000
Number of Employees Using Direct Deposit	195	200	200	220
Number of Cleared Checks	9,800	9,800	9,800	10,000
\$ Amount of Cleared Checks	\$ 27,000,000	\$ 27,000,000	\$ 27,000,000	\$ 27,500,000
Number of Mainframe Computers	1	1	1	1
Number of PC CPU's	195	205	205	205
Number of Printers	100	93	93	93
Number of Servers	13	21	21	21
Output/Workload				
Annual Financial Report	1	1	1	1
Annual Budget Document	2	2	2	2
Budget Adjustments	581	600	600	625
Number of Manual Accounts Payable Checks	1,608	500	500	3,000
Number of Journal Entries Posted	6,282	6,400	6,400	6,500
Number of Accounts Payable Checks	11,329	12,000	12,000	12,250
Number of Payroll Checks Issued	8,368	8,375	8,375	9,000
Number of PC Hardware Fixes	500	550	550	550
Number of PC Upgrades	75	65	65	65
Number of SW Installations	1,500	1,500	1,500	1,500
Number of SW Trouble Shoots	2,000	2,250	2,250	2,250
Efficiency Measures/Impact				
M & O Budget per Capita	\$17.49	\$25.75	\$25.30	\$30.94
% of Employees Using Direct Deposit	68%	68%	68%	73%
Avg. # of Business Days to Close Month End	21	21	21	21
Effectiveness Measures/Outcomes				

FINANCE DEPARTMENT - 100

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	484,437	522,862	509,250	569,768	569,768	601,157
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	-	250	250	250	250	250
Payroll Taxes	1304-00	36,030	40,018	38,977	44,472	44,472	46,008
Audit Fees	1910-00	26,532	40,000	43,925	50,000	50,000	50,000
Software Support Contract	1915-00	12,632	22,665	23,154	19,250	19,250	19,250
Consultant Fee	1917-00	-	144,145	120,775	166,842	166,842	166,842
Internet and Web Page Service	1918-00	550	11,988	11,410	12,560	12,560	12,560
Sub Contract Work	1930-00	-	16,816	19,950	12,064	12,064	12,064
Advertising and Publishing	2011-00	326	500	500	500	500	500
Printing	2021-00	2,229	3,833	3,833	5,000	5,000	5,000
Telephone	2121-00	1,003	1,280	1,980	1,980	1,980	1,980
Miscellaneous	2170-00	170	400	400	400	400	400
Janitorial Expense	2201-00	11,348	16,500	12,500	12,500	12,500	12,500
Repairs - City Buildings	2211-00	30,683	45,000	55,000	40,000	40,000	49,000
Maintenance Contract	2214-00	21,270	27,596	27,596	25,100	25,100	25,100
Repairs	2215-00	459	400	400	400	400	400
Grounds Maintenance	2216-00	1,691	3,300	12,000	12,000	12,000	12,000
Rental Contracts	2314-00	2,762	6,000	5,160	5,160	5,160	5,160
Supplies - Office	2401-00	10,428	10,200	10,200	10,200	10,200	10,200
Office Furniture	2402-00	1,397	1,750	1,707	-	-	-
Small Tools	2404-00	183	630	450	1,050	1,050	1,050
Specialty Supplies	2405-00	-	220	220	2,475	2,475	2,475
Office Equipment	2406-00	790	1,250	1,633	-	-	-
Uniforms	2436-00	570	1,200	1,200	1,600	1,600	1,600
Training	2701-00	4,953	16,200	10,000	16,000	16,000	16,000
Auto Mileage	2703-00	30	200	200	200	200	200

FINANCE DEPARTMENT - 100

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Publications	2711-00	1,087	1,400	1,400	1,400	1,400	1,400
Associations Dues	2712-00	4,562	4,670	4,670	4,670	4,670	4,670
Workmen's Compensation	2801-00	1,880	5,532	5,487	9,921	9,921	10,125
Job Health	2807-00	33	100	80	100	100	100
Special Projects	2931-00	-	500	498	10,000	10,000	10,000
Total Expenditures		658,035	947,490	924,805	1,035,862	1,035,862	1,077,991
Capital Outlay	2951-00	15,225	84,000	88,688	146,000	26,000	28,000
Capital Outlay - Lease/Purchase	2952-00	-	-	-	-	120,000	120,000
Total Capital Outlay		15,225	84,000	88,688	146,000	146,000	148,000
Interest	1905-00	-	-	-	-	4,782	4,782
Payment on Debt	8500-00	-	-	-	-	34,780	34,780
Total Debt Service		-	-	-	-	39,562	39,562
Total for Finance Department		673,260	1,031,490	1,013,493	1,181,862	1,221,424	1,265,553

DEPARTMENT: HUMAN RESOURCES

Location and Hours of Operations:

100 Hughes Rd., Madison, AL 35758, 8:00 – 5:00 p.m., M-F

Mission/Programs/Services:

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

FY-2007 Highlights and Accomplishments:

- o Provision of administrative support and research for a record number of EEOC complaints, facilitating on-site EEOC investigations, and provision of EEOC training for supervisors and all Fire Department shift employees.
- o Developed multiple EEO Plans for the City, due to the volume of grant money (one for PD and one city-wide).
- o As result of proposing a policy change for all employees to receive increases once per year, staff successfully processed a 300% increase in pay changes over the previous year.
- o Recommended the City implement the DROP Retirement program, after more research, provided DROP training for employees, and enrolled the first 2 city DROP participants.
- o Implemented new Blue Cross contract, with 0% increase in premiums. Principal contract also had 0% increase, due to the implementation of a 2-year contract the prior year.
- o Maintained Safety Committee and Manual, resulting in .91% experience factor for city.
- o Modification of Administrative Leave and Military Leave policies.
- o Modification of Police and Fire pay policies to ensure eligible employees also receive at least a 3% increase per year, also standardized starting pay steps for Police and Fire employees.
- o Provided 3 successful employee recognition programs, Awards Luncheon, Veterans Day, and a new Halloween program.

FY-08 Goals and Objectives:

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

Major Budgetary Issues and Operational Trends:

- o Completion of Compensation Study to benchmark all city positions pay based on external and internal equity; and implement guidelines of the study, including a new pay plan and required pay changes.
- o Human Resources continues to operate with inadequate benefits management tools and employee information tools. A complete HRIS system is needed which will interact with the Payroll system, and expertise is needed for direction and training and development in this area. The City needs to be able to better track complete employee pay change history and current benefit selections for each employee.

DEPARTMENT: HUMAN RESOURCES

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	2,575,776	3,272,756	3,153,803	3,384,770
Operations	29,985	74,770	66,117	64,488
Capital	-	3,021	3,021	-
TOTAL	2,605,761	3,350,547	3,222,941	3,449,258
PERSONNEL:				
Full time	4.00	4.00	4.00	4.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
# of Employees Hired				
# of Applications Processed				
# of Positions Posted				
# of Employees Orientation				
# of HR Resolutions/Ordinances				
# Class Plan Changes-City Council				
# Employees Garnishments Total				
# Employees Trained-EEO				
# Management Training Students				
# Safety First Day Students				
# Ethics Training Students				
# Driving Students (Skid Car/Defensive Driving)				
# Substance Abuse				
# Employees in Tuition Program				
# Classes Processed				
# Worker's Comp Injuries				
# Service Awards				
# EAP Participants				
# Drug Tests-Pre-employment				
# FMLA Participants				
# Terminations Processed				
# Blue cross Participants				
# Principal Participants				
# AFLAC Participants				
# Safety Award Recipients				
Amount of Safety Award				
# Ethics Forms Processed				
Efficiency Measures/Impact				
M & O Budget per Capita	\$67.68	\$83.64	\$80.45	\$84.33
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				
Turnover/Regular Employees				

HUMAN RESOURCES DEPARTMENT - 120

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	190,288	204,026	204,026	213,812	213,812	213,812
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	96	500	500	600	600	600
Employee Retirement	1301-00	844,405	1,185,129	1,150,000	1,215,129	1,215,129	1,215,129
State Unemployment Insurance	1303-00	6,202	15,000	15,000	15,000	15,000	15,000
Payroll Taxes	1304-00	13,869	17,043	17,043	16,360	16,360	16,360
Employee Assistance Program	1305-00	270	2,500	2,000	2,500	2,500	2,500
Employee Tuition Assist. Program	1305-01	5,848	12,000	12,000	12,000	12,000	12,000
Employment Recruitment	1310-00	-	2,500	-	3,000	3,000	3,000
Life Insurance	1334-00	157,209	240,824	160,000	260,000	200,000	200,000
Health Insurance	1336-00	1,348,949	1,579,420	1,579,420	1,689,979	1,689,979	1,689,979
Subcontract Work	1930-00	-	23,000	23,000	10,000	10,000	10,000
Advertising and Publishing	2011-00	294	1,200	500	1,200	1,200	1,200
Printing	2021-00	63	1,000	1,000	1,000	1,000	1,000
Postage	2025-00	23	200	200	250	250	250
Telephone	2121-00	270	700	700	700	700	700
Miscellaneous	2170-00	442	600	600	600	600	600
Rental Contracts	2314-00	6,224	8,138	8,138	8,138	8,138	8,138
Supplies - Office	2401-00	5,268	6,329	6,329	6,500	6,500	6,500
Office Furniture	2402-00		1,500	1,500	600	600	600
Office Equipment	2406-00		-	-	-	-	-
Small Tools	2404-00	366	-	-	-	-	-
Training	2701-00	5,358	8,500	8,500	11,000	11,000	11,000
Auto Mileage	2703-00	159	450	450	450	450	450
Publications	2711-00	1,443	2,000	2,000	2,000	2,000	2,000
Association Dues	2712-00	1,260	2,100	2,100	2,100	2,100	2,100
Worker's Compensation	2801-00	713	1,314	1,314	1,390	1,390	1,390

HUMAN RESOURCES DEPARTMENT - 120

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Job Health	2807-00	2,569	4,000	4,000	4,000	4,000	4,000
Safety Equipment	2921-00	10,059	22,953	15,000	24,950	24,950	24,950
Special Projects	2931-00	4,114	4,600	4,600	6,000	6,000	6,000
Total Expenditures		2,605,761	3,347,615	3,219,920	3,509,258	3,449,258	3,449,258
Capital Outlay	2951-00	-	3,021	3,021	-	-	-
Total Capital Outlay		-	3,021	3,021	-	-	-
Total for Human Resources		2,605,761	3,350,636	3,222,941	3,509,258	3,449,258	3,449,258

DEPARTMENT: MAYOR'S OFFICE

Location and Hours of Operations:

100 Hughes Road
Madison, AL 35758
Hours of Operation- 8:00am until 5:00pm

Mission/Programs/Services:

The Mayor's Department is committed to providing a responsive government to the City of Madison characterized by honesty, integrity, accessibility, efficiency, and accountability. We want to offer improved intergovernmental cooperation to achieve sustainable growth that balances infrastructure improvements with quality of life services. Above all, the Mayor's office is here to ensure economic development and continued academic excellence within the City of Madison.

FY-2007 Highlights and Accomplishments:

- *Continued retail recruitment efforts and issued numerous new business licenses
- *Supported BRAC recruitment efforts, including recruiting trips to Ft. Belvoir and Ft. Rucker
- *Revised City cell tower leasing policies and contracted out lease management function and standardized lease management payments
- *Saved the city \$280,000 a year by contracting out landscaping services
- *Made city yard waste pick-up a self-supporting service
- *Issued permits for over 530 new single-family homes and over 570 certificates of occupancy for single-family homes
- *Completed redesign of website
- *Banded the city together to defeat attempts to forcibly de-annex hundreds of acres of valuable undeveloped land from the city
- *Initiated work on the Capital Improvement Plan
- *Presentation of 3rd annual Mayor's Scholarship Award
- *Displayed support of the military community through Holiday Cheer Brigade and Welcome Home Celebration
- *Implementation of Q-Alert citizen service request system

FY-08 Goals and Objectives:

- *Continue to work with Limestone County to establish a single polling place for Limestone County portion of district 2
- *Cooperate with City of Huntsville and state of Alabama to rework Slaughter/Old Madison Pike intersection
- *Continue to support the military and BRAC recruitment efforts
- *Continue to expand and accommodate for retail growth through retail recruitment efforts and cooperation with the Madison Planning Commission
- *Continue with the handicapped transportation plan begun in 2007
- *Continue to work with Limestone County to initiate recycling for Madison residents living in Limestone County
- *Continue to work on Capital Improvement Plan

Major Budgetary Issues and Operational Trends:

The Mayor believes that the purchase of a vehicle instead of a lease will save the City of Madison a great deal of money, and will be requesting funds for this purchase.

MAYOR'S OFFICE - 130

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	151,753	158,946	158,946	161,451	161,451	161,451
Merit Increase	1102-00	-	19,229	-	45,000	45,000	45,000
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	-	1,000	-	1,000	1,000	1,000
Payroll Taxes	1304-00	10,934	15,296	12,159	16,466	16,466	16,466
Consultant Services	1917-00	1,478	90,000	70,000	95,000	80,000	80,000
Sub Contract Work	1930-00	-	-	-	-	-	-
Advertising and Publishing	2011-00	335	6,500	4,997	6,500	6,500	6,500
Printing	2021-00	466	1,000	500	1,000	1,000	1,000
Telephone	2121-00	1,610	2,000	1,500	2,000	2,000	2,000
Miscellaneous	2170-00	564	500	1,000	1,000	1,000	1,000
Rental Contracts	2314-00	12,301	14,600	14,600	5,000	5,000	5,000
Supplies - Office	2401-00	1,471	2,800	1,800	2,800	2,800	2,800
Office Furniture	2402-00	526	500	174	500	500	500
Office Equipment	2406-00	627	500	500	500	500	500
Training -Other	2701-00	783	1,000	-	1,500	1,500	1,500
Auto Mileage	2703-00	193	200	200	250	250	250
Seminars - Mayor	2704-00	1,745	2,500	2,500	2,500	2,500	2,500
Publications	2711-00	95	200	200	200	200	200
Association Dues	2712-00	18,266	20,000	20,000	20,000	20,000	20,000
Expense Allowance	2750-00	9,619	10,000	7,000	12,000	12,000	12,000
Mayor's Scholarship Fund	2760-00	-	-	-	-	-	-
Workmen's Compensation	2801-00	613	1,033	820	1,049	1,049	1,049
Job Health	2807-00	-	-	78	-	-	-
Progress and Development	2920-00	4,109	10,000	4,500	10,000	10,000	10,000
Special Projects	2931-00	4,154	9,500	8,000	40,000	40,000	40,000
Total Expenditures		221,642	367,304	309,474	425,716	410,716	410,716
Capital Outlay	2951-00	-	1,600	3,062	2,800	2,800	2,800
Capital Outlay - Lease Purchase	2952-00	-	-	-	30,000	30,000	30,000
Total Capital Outlay		-	1,600	3,062	32,800	32,800	32,800

MAYOR'S OFFICE - 130

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Interest Expense	1905-00	-			1,196	1,196	1,196
Payment on Debt	8500-00	-			8,635	8,635	8,635
Total Debt Service		-	-	-	9,831	9,831	9,831
Total for Mayor's Office		221,642	368,904	312,536	468,347	453,347	453,347

DEPARTMENT: REVENUE

Location and Hours of Operations:

100 Hughes Road, Open from 8:00 A.M. to 5:00 P.M.

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

Mission/Programs/Services:

Responsible for the administration and collection of City of Madison sales taxes, privilege **licenses**, gasoline taxes, lodging taxes, rental taxes and cigarette taxes. Work closely with the Finance Department providing estimates of taxes and licenses to be collected for budgeting purposes.

FY-2007 Highlights and Accomplishments:

Budget estimates for departmental administered taxes and licenses were met.

Contract with RiverTree & Associates for providing auditing services for sales, use, rental, licenses, etc. has resulted in collection of approximately \$94,000.00 at a cost of \$34,000.00 year to date.

FY-08 Goals and Objectives:

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

Continue conservative revenue estimates for budgeting purposes.

Major Budgetary Issues and Operational Trends:

Additional demands on staff and departmental resources as City of Madison continues to grow.

DEPARTMENT: REVENUE

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	173,755	209,964	209,964	225,321
Operations	17,336	76,484	76,484	67,684
Capital	5,032	-	-	1,500
TOTAL	196,123	286,448	286,448	294,505
PERSONNEL:				
Full time	3.00	4.00	40.00	4.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
# of City Tax Accounts	2,957	3,102	3,102	3,011
# of Licenses Issued	5,300	5,600	5,600	5,800
Output/Workload				
Sales Tax - General	\$ 8,930,000	\$ 9,425,000	\$ 9,425,000	\$ 10,224,000
Sales Tax - 1/2 Cent	\$ 2,232,500	\$ 2,356,250	\$ 2,356,250	\$ 2,556,000
Privilege Licenses	\$ 2,095,000	\$ 2,200,000	\$ 2,200,000	\$ 2,470,000
Liquor License	\$ 200,000	\$ 205,000	\$ 205,000	\$ 235,000
Rental Tax	\$ 346,000	\$ 360,000	\$ 360,000	\$ 400,000
Lodging Tax - five cents	\$ 550,000	\$ 575,000	\$ 575,000	\$ 601,000
Lodging Tax - \$1 + 1%	\$ 298,000	\$ 305,000	\$ 305,000	\$ 325,000
Cigarette Tax	\$ 175,000	\$ 180,000	\$ 180,000	\$ 185,000
2 Cent Gasoline Tax	\$ 315,000	\$ 320,000	\$ 320,000	\$ 375,000
Total	\$ 15,141,500	\$ 15,926,250	\$ 15,926,250	\$ 17,371,000
Efficiency Measures/Impact				
M & O Budget per Capita	\$5.09	\$7.15	\$7.15	\$7.20
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

REVENUE DEPARTMENT - 140

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	159,862	191,760	191,760	205,928	205,928	205,928
Overtime	1201-00	-	-	-	-	-	-
Payroll Taxes	1304-00	11,591	14,670	14,670	15,754	15,754	15,754
Consultant Fee	1917-00	600	60,000	60,000	50,000	50,000	50,000
Advertising & Publishing	2011-00	-	-	-	-	-	-
Printing	2021-00	7,724	8,000	8,000	9,200	9,200	9,200
Telephone	2121-00	75	150	150	150	150	150
Miscellaneous	2170-00	(10)	-	-	-	-	-
Maintenance Contract	2214-00	1,660	1,750	1,750	1,750	1,750	1,750
Rental Contract	2314-00	3,233	3,334	3,334	3,334	3,334	3,334
Supplies - Office	2401-00	2,899	2,500	2,500	2,500	2,500	2,500
Training	2701-00	1,650	2,300	2,300	2,300	2,300	2,300
Auto Mileage	2703-00	1,009	600	600	600	600	600
Association Dues	2712-00	146	150	150	150	150	150
Workmen's Compensation	2801-00	652	1,234	1,234	1,339	1,339	1,339
Job Health	2807-00	-	-	-	-	-	-
Special Projects	2931-00	-	-	-	-	-	-
Total Expenditures		191,091	286,448	286,448	293,005	293,005	293,005
Capital Outlay	2951-00	5,032	-	-	1,500	1,500	1,500
Total Capital Outlay		5,032	-	-	1,500	1,500	1,500
Total for Revenue Department		196,123	286,448	286,448	294,505	294,505	294,505

DEPARTMENT: ENGINEERING

Location and Hours of Operations:

Basement level of City Hall, 100 Hughes Road, Madison, AL 35758
8:00 am to 5:00 pm, Engineers and surveyors work flexible hours to support construction activities

Mission/Programs/Services:

Responsible for implementing, coordinating and maintaining the citywide mapping
Responsible for engineering plan review and construction inspection of site development relative to citywide street and storm drainage systems
Responsible for the street, bridge, sidewalk and storm drainage Capital Improvement Projects
Responsible for developing and implementing a citywide street maintenance program to evaluate, prioritize and design street repairs and maintenance
Responsible for developing and implementing a citywide storm drainage improvement program to evaluate, prioritize and design storm drainage improvements
Provide engineering support for all city departments

FY-2007 Highlights and Accomplishments:

Improved the capacity of the department to perform in-house engineering design of street and storm drainage projects for Public Works or Private Contractor construction
Directed a redesign of the Gillespie Road Extension that reduced construction cost by \$ 896,500
Completed \$ 2,656,000 of Capital Improvement Projects including; Wall Triana/Gillespie Intersection, Jay Drive/Wall Triana turn lane, Mill Road/Countyline Road traffic signal, Sullivan Street/Palmer Road traffic signal and 3-laning Sullivan Street from Gin Oak Court to Mill Road, Railroad Quiet zone at Shelton Road and 3-laning Shelton From Malor to Oakland Road, Will Halsey/Hughes Road turn lane, Homestead Drainage Improvements, Hughes Road/Old Madison Pike Intersection Improvements and 5-laning Hughes Road from Mill to Plaza, Sidewalk on Hughes from Mill to Brownsferry, Yancy Road drainage improvements, Madison Towne Center drainage improvements and Silver Creek Drainage improvements
Completed \$490,000 of Road Maintenance projects including; Gillespie Road from Balch to Downing Ridge, Edgewater Drive, Highland Drive from Old Madison Pike to Inland Trial, Portal Lane form Douglas to Shelton, Gooch Lane from Wall Triana to Hughes, Dock Murphy Road, and Royal Drive.

FY-08 Goals and Objectives:

Develop and implement a citywide server based Geographic Information System and coordinate the integration of all city departments to centralize city data and improve access to the information for all city employees.
Continue progress on the Capital Improvements Projects with scheduled construction of; 2 Gillespie Road bridge replacements, Eastview extension to Wall Triana, Balch Road extension to Mill Road, Gillespie Road extension to Countyline Road, Wall Triana 3-lane from Mill to Brownsferry including a bridge replacement, new traffic signals at Eastview/Slaughter, Mt Brook/Zierdt, and Crownridge/Countyline, Eastview sidewalk from Hughes to Belle Ridge, Joe Phillips sidewalk from Countyline to Boston Harbor, Putnam Industrial Park drainage improvements and Telluride/Mill drainage improvements.
Continue Road Maintenance with scheduled repaving of Sullivan Street, Wall Triana Highway, Mill Road and re-striping of Brownsferry, Old Madison Pike, Eastview, Palmer and Gooch

Major Budgetary Issues and Operational Trends:

Proposed large capital outlay for equipment, software and training for developing a server based GIS program.
Proposed staff addition of a Computer Aided Drafter to replace the current Engineering Assistant whose duties would be reassigned to a dedicated GIS coordinator.
Proposed early staff replacement of the Engineering Inspector who will retire at the end of Feb 2008 but be off work beginning first of Nov 2007

DEPARTMENT: ENGINEERING

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	-	299,107	299,107	364,174
Operations	-	83,050	83,050	82,920
Capital	-	16,000	16,000	275,000
TOTAL	-	398,157	398,157	722,094
PERSONNEL:				
Full time	-	5.00	5.00	7.00
Part time	-	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,050	40,050	42,050 (Est.)
Output/Workload				
Engineering Projects Let for Const.		\$ 3,146,000	\$ 3,146,000	\$ 5,493,000 (Est.)
Efficiency Measures/Impact				
M & O Budget per Capita (less capital)	\$0.00	\$9.54	\$9.54	\$10.63
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				
Percentage of Construction		12.15%		8.14%

ENGINEERING - 150

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	-	267,470	267,470	322,218	322,218	322,218
Overtime	1201-00	-	1,000	1,000	1,000	1,000	1,000
Payroll Taxes	1304-00	-	20,538	20,538	25,778	25,778	25,778
Microfilm - Large Maps	1902-10	-	3,000	3,000	3,240	3,240	3,240
Consultant Fee	1917-00	-	25,000	25,000	27,000	27,000	27,000
Sub Contract Work	1930-00	-	30,000	30,000	32,400	32,400	32,400
Advertising and Publishing	2011-00	-	-	-	-	-	-
Printing	2021-00	-	1,500	1,500	1,662	1,662	1,662
Telephone	2121-00	-	300	300	300	300	300
Miscellaneous	2170-00	-	500	500	500	500	500
Maintenance Contract	2214-00	-	1,500	1,500	1,624	1,624	1,624
Repairs-General	2215-00	-	-	-	-	-	-
Rental Contracts	2314-00	-	-	-	-	-	-
Supplies - Office	2401-00	-	2,000	2,000	2,200	2,200	2,200
Supplies - Office Furniture	2402-00	-	2,750	2,750	2,750	2,750	2,750
Small Tools	2404-00	-	1,150	1,150	1,242	1,242	1,242
Specialty Supplies	2405-00	-	300	300	324	324	324
Office Equipment	2406-00	-	1,600	1,600	1,728	1,728	1,728
Uniforms	2436-00	-	250	250	250	250	250
Training	2701-00	-	3,000	3,000	3,000	3,000	3,000
Auto Mileage	2703-00	-	250	250	250	250	250
Seminars	2704-00	-	2,000	2,000	2,000	2,000	2,000
Publications	2711-00	-	1,000	1,000	1,000	1,000	1,000
Associations Dues	2712-00	-	500	500	500	500	500
Worker's Compensation	2801-00	-	4,599	4,599	9,428	9,428	9,428
Job Health	2807-00	-	250	250	500	500	500
Progress and Development	2920-00	-	200	200	200	200	200
Special Projects	2931-00	-	11,500	11,500	6,000	6,000	6,000
Total Expenditures		-	382,157	382,157	447,094	447,094	447,094
Capital Outlay	2951-00	-	16,000	16,000	275,000	275,000	275,000
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-	-
Total Capital Outlay		-	16,000	16,000	275,000	275,000	275,000
Total for Engineering Department		-	398,157	398,157	722,094	722,094	722,094

DEPARTMENT: SENIOR CENTER

Location and Hours of Operations:

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

Mission/Programs/Services:

Recreation for Senior Citizens
Lunch
Home Bound Meals

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

FY-2007 Highlights and Accomplishments:

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

FY-08 Goals and Objectives:

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

Add an additional parking lot.

Major Budgetary Issues and Operational Trends:

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

DEPARTMENT: SENIOR CENTER

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	179,805	189,713	189,819	198,473
Operations	50,892	67,332	67,396	75,268
Capital	-	6,500	6,500	12,500
TOTAL	230,697	263,545	263,715	286,241
PERSONNEL:				
Full time	5.00	5.00	53.00	5.00
Part time	3.00	3.00	3.00	3.00
PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
# of Home Bound Meals	5,500	5,500	5,500	6,350
# of Congregate Meals	7,500	7,500	7,500	8,250
# of Hours of Tax Assistance	144	144	144	144
# of Rides to Doctor's Offices	350	350	350	350
# of Rides for Grocery Shopping	350	350	350	350
Number of Clients Served	15,600	15,600	15,600	409
# of Hrs. of Recreational Activities	15,000	15,000	15,000	80,000
Efficiency Measures/Impact				
M & O Budget per Capita	\$5.99	\$6.58	\$6.58	\$7.00
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

SENIOR CENTER DEPARTMENT - 160

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	163,776	170,000	170,000	178,395	178,395	178,395
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	472	900	900	1,000	1,000	1,000
Payroll Taxes	1304-00	11,658	13,060	13,060	13,724	13,724	13,724
Sub Contract Work	1930-00	-	3,500	1,274	1,000	1,000	1,000
Advertising and Publishing	2011-00	259	249	249	249	249	249
Printing	2021-00	-	178	178	178	178	178
Postage	2025-00	96	210	210	210	210	210
Telephone	2121-00	6,833	7,200	7,200	7,200	7,200	7,200
Utilities	2131-00	18,412	20,000	20,000	20,000	20,000	20,000
Miscellaneous	2170-00	49	138	138	138	138	138
Janitorial	2201-00	1,977	2,700	2,700	3,000	3,000	3,000
Repairs - City Buildings	2211-00	349	2,030	2,030	7,030	7,030	7,030
Maintenance Contract	2214-00	312	750	750	750	750	750
Repairs	2215-00	1,568	1,200	1,200	1,700	1,700	1,700
Rental Contracts	2314-00	5,953	6,800	9,272	9,000	9,000	9,000
Supplies - Office	2401-00	2,236	2,500	2,500	2,800	2,800	2,800
Office Furniture	2402-00	225	100	-	100	100	100
Small Tools	2404-00	35	100	18	100	100	100
Uniforms	2436-00	719	800	906	950	950	950
Vehicle Maintenance	2601-00	-	104	104	-	-	-
Small Equipment Repairs	2609-00	-	100	100	100	100	100
Training	2701-00	493	500	500	500	500	500
Auto Mileage	2703-00	-	25	25	25	25	25
Publications	2711-00	224	330	330	350	350	350
Association Fees	2712-00	-	95	95	95	95	95
Workmen Compensation	2801-00	2,612	4,200	4,200	3,804	3,804	3,804
Job Health	2807-00	75	253	253	100	100	100
Special Account	2930-00	5,045	8,000	8,000	10,000	10,000	10,000
Special Projects	2931-00	-	-	-	-	-	-
Seasonal Programs	3800-00	235	247	247	247	247	247
Recreation Donation	7550-00	6,309	9,896	9,896	9,896	9,896	9,896
Nutrition Site Program	7570-00	775	880	880	1,100	1,100	1,100
Total Expenditures		230,697	257,045	257,215	273,741	273,741	273,741

SENIOR CENTER DEPARTMENT - 160

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Capital Outlay	2951-00	-	6,500	6,500	12,500	12,500	12,500
Total Capital Outlay	2952-00	-	6,500	6,500	12,500	12,500	12,500
Total for Senior Center		230,697	263,545	263,715	286,241	286,241	286,241

DEPARTMENT: LEGAL

Location and Hours of Operations:

Mission/Programs/Services:

FY-2007 Highlights and Accomplishments:

FY-08 Goals and Objectives:

Major Budgetary Issues and Operational Trends:

DEPARTMENT: LEGAL

EXPENDITURES	FY 06 ACTUAL	FY 07 REV BUDGET	FY 07 ESTIMATED	FY 08 BUDGET
Personnel	138,534	151,968	151,968	159,819
Operations	131,417	179,750	181,450	182,550
Capital	-	-	-	-
TOTAL	269,951	331,718	333,418	342,369
PERSONNEL:				
Full time	2.00	2.00	2.00	2.00
Part time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS				
Input/Demand	FY 06	FY 07	FY 07	FY 08
Number of Citizens	38,500	40,060	40,060	40,900
Output/Workload				
# of Council Meetings - Regular	24	24	24	24
# of Council Meetings - Special				
# of Organizational Meetings	1	1	1	1
# of Resolutions/Ordinance	303	303	303	303
Efficiency Measures/Impact				
M & O Budget per Capita	\$7.01	\$8.28	\$8.32	\$8.37
M & O Budget % of City Budget				
Effectiveness Measures/Outcomes				

LEGAL DEPARTMENT - 190

Account Name	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
Salaries	1101-00	127,597	135,354	135,354	142,492	142,492	142,492
Promotions	1104-00	-	-	-	-	-	-
Overtime	1201-00	-	-	-	-	-	-
Payroll Taxes	1304-00	9,744	10,355	10,355	10,355	10,901	10,901
Consultant Services	1917-00	116,447	159,500	159,500	159,500	159,500	159,500
Sub Contract Work	1930-00	314	245	283	245	245	245
Advertising and Publishing	2011-00	-	-	-	-	-	-
Printing	2021-00	-	255	255	255	255	255
Telephone	2121-00	1,795	1,500	3,200	3,200	3,200	3,200
Miscellaneous	2170-00	63	400	400	500	500	500
Maintenance Contracts	2214-00	-	-	-	-	-	-
Repairs	2215-00	-	-	-	-	-	-
Rental Contracts	2314-00	2,443	3,000	3,000	3,000	3,000	3,000
Supplies - Office	2401-01	1,357	1,650	1,650	1,650	1,650	1,650
Training	2701-00	670	5,500	5,500	5,500	5,500	5,500
Auto Mileage	2703-00	591	1,000	1,000	1,000	1,000	1,000
Publications	2711-01	7,952	9,500	9,500	9,500	9,500	9,500
Association Dues	2712-00	455	700	700	700	700	700
Workmen's Compensation	2801-00	523	759	759	926	926	926
Job Health	2807-00	-	-	-	-	-	-
Progress and Development	2920-00	-	-	-	-	-	-
Special Projects	2931-00	-	2,000	2,000	3,000	3,000	3,000
Total Expenditures		269,951	331,718	333,456	341,823	342,369	342,369
Capital Outlay	2951-00	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Total		269,951	331,718	333,456	341,823	342,369	342,369



CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

SPECIAL REVENUE FUNDS

Description

A **Special Revenue Fund** is a governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

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

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

Revenues and expenditures of each fund for fiscal year 2006 to budget year 2008 are included in this document.

**SPECIAL REVENUE FUNDS
SUMMARY**

	State and Local Gasoline Taxes and Inspection Fees Fund	TVA Tax Distribution Fund	Senior Center Donation Fund	Library Fund	Water Distribution and Storage Project Fund	Corrections and Court-Etc Fines Fund	Municipal Government Capital Improvement Fund	Domestic Violence Grant Fund	Cemetery Fund	All Funds Total All Funds Budget
REVENUES										
Gasoline Taxes	\$ 929,250	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 929,250
Other	-	63,103	-	-	-	-	206,531	-	-	269,634
Property Tax	-	-	-	237,540	2,550,000	-	-	-	-	2,787,540
Sales Tax	-	-	-	-	2,570,000	-	-	-	-	2,570,000
Fines	-	-	-	-	-	252,200	-	-	-	252,200
Grants	-	-	-	-	-	-	-	33,641	-	33,641
Charges for Services	-	-	-	-	-	-	-	-	29,600	29,600
Contributions and Donations	-	-	250	-	-	-	-	-	-	250
Investment Earnings	29,800	500	161	6,000	51,000	-	10,000	-	-	97,461
TOTAL REVENUES	959,050	63,603	411	243,540	5,171,000	252,200	216,531	33,641	29,600	6,969,576
OTHER SOURCES										
Transfers In	-	-	-	249,047	-	-	-	40,700	-	289,747
Capital Leases	120,000	-	-	-	-	-	-	-	-	120,000
TOTAL OTHER SOURCES	120,000	-	-	249,047	-	-	-	40,700	-	409,747
TOTAL REVENUES AND OTHER SOURCES	1,079,050	63,603	411	492,587	5,171,000	252,200	216,531	74,341	29,600	7,379,323
EXPENDITURES										
General Administration	-	-	-	513,561	6,000	-	-	-	-	519,561
Police Department	-	-	-	-	-	-	-	74,913	-	74,913
Public Works Department	1,396,715	-	-	-	-	-	-	-	27,620	1,424,335
Contribution to Madison City Schools	-	46,017	-	-	-	-	-	-	-	46,017
Capital Outlay	239,294	-	-	-	-	-	80,000	-	25,000	344,294
Debt Service:										
Interest	5,091	-	-	-	-	-	-	-	-	5,091
Principal	19,820	-	-	-	-	-	-	-	-	19,820
TOTAL EXPENDITURES	1,660,920	46,017	-	513,561	6,000	-	80,000	74,913	52,620	2,434,031
OTHER USES										
Transfers Out - General Fund	-	22,586	-	-	1,833,631	226,891	-	-	-	2,083,108
Transfers Out - General Fund - Capital Replacement	-	-	-	-	200,000	-	-	-	-	200,000
Transfers Out - Debt Service Funds	-	-	-	-	3,027,538	-	-	-	-	3,027,538
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	300,000	-	-	300,000
TOTAL OTHER USES	-	22,586	-	-	5,061,169	226,891	300,000	-	-	5,610,646
TOTAL EXPENDITURES AND OTHER USES	1,660,920	68,603	-	513,561	5,067,169	226,891	380,000	74,913	52,620	8,044,677
REVENUES AND OTHER SOURCES OVER (UNDER)										
EXPENDITURES AND OTHER USES	(581,870)	(5,000)	411	(20,974)	103,831	25,309	(163,469)	(572)	(23,020)	(665,354)
BEGINNING FUND BALANCE - OCTOBER 1	684,467	7,511	4,516	27,137	928,569	206,057	401,016	572	45,806	2,305,651
ENDING FUND BALANCE - SEPTEMBER 30	\$ 102,597	\$ 2,511	\$ 4,927	\$ 6,163	\$ 1,032,400	\$ 231,366	\$ 237,547	\$ -	\$ 22,786	\$ 1,640,297

SPECIAL REVENUE FUNDS

**CAPITAL OUTLAY EXPENDITURES
BY DEPARTMENT**

DEPARTMENT	FUND	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTALS
Public Works	Cemetery	Maintenance	Cemetery Improvement	Improvement	25,000	25,000
Public Works	Gas Tax	Street	Street Sweeper - Lease/Purchas	Equipment	120,000	120,000
General Gov't	Municipal Gov't Capital	N/A	Downtown Development	Improvement	30,000	30,000
Senior Center	Municipal Gov't Capital	N/A	Senior Center - Building Expansion	Improvement	50,000	50,000
Fire	Gas Tax	Fire and Rescue	Traffic Pre-emption Equipment	Equipment	119,294	119,294
TOTAL						\$ 344,294

State Gasoline Tax and Inspection Fees and Local Gasoline Tax Fund

Fund Purpose

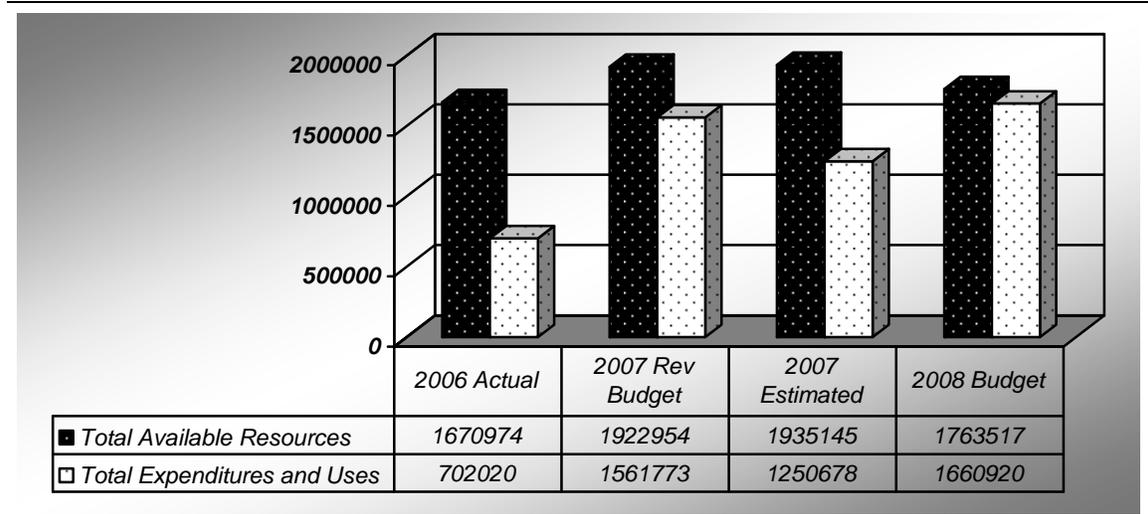
This fund is used to account for the City’s share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, and Petroleum Inspection Fees.

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

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

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

The City established an Annual Street Paving and Maintenance Program with a cost of \$500,000 or more per year. The program is detailed in this document.



SPECIAL REVENUE FUND
STATE AND LOCAL GASOLINE TAXES AND INSPECTION FEES

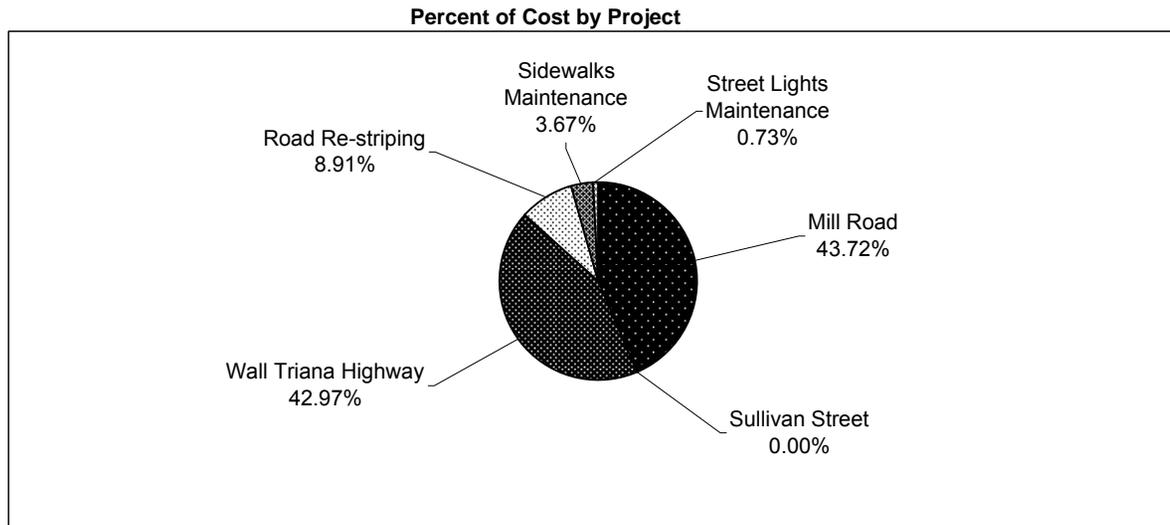
	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Request	2008 Proposed	2008 Approved
REVENUES							
2-Cent Gasoline Tax	000-7005-00	\$ 316,524	\$ 330,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000
Intergovernmental:							
4-Cent Gasoline Tax	000-7002-00	173,619	176,000	176,000	176,000	176,000	176,000
5-Cent Gasoline Tax	000-7002-00	53,195	55,000	55,000	55,000	55,000	55,000
7-Cent Gasoline Tax	000-7004-00	345,401	350,000	350,000	350,000	350,000	350,000
Petroleum Inspection Fee	000-7003-00	9,863	10,500	9,941	10,500	10,500	10,500
Excise Tax	000-7009-00	2,841	2,700	2,750	2,750	2,750	2,750
Total Intergovernmental		901,443	924,200	928,691	594,250	594,250	594,250
Interest Income	000-6030-00	38,238	29,800	37,500	29,800	29,800	29,800
Total Revenues		939,681	954,000	966,191	959,050	959,050	959,050
Other Sources							
Capital Leases	000-8000-00	-	-	-	-	120,000	120,000
Total Other Sources		-	-	-	-	120,000	120,000
TOTAL REVENUES AND OTHER SOURCES		939,681	954,000	966,191	959,050	1,079,050	1,079,050
EXPENDITURES							
Public Works Department							
Sub Contract Work	030-1930-00	70,500	169,200	180,600	180,600	180,600	180,600
Advertising and Publishing	030-2011-00	477	-	-	-	-	-
Utilities	030-2131-00	300,551	350,000	350,000	367,500	367,500	367,500
Miscellaneous	030-2170-00	145	-	-	-	-	-
Rental Contracts	030-2314-00	-	-	-	-	-	-
Small Tools	030-2404-00	-	-	-	-	-	-
Specialty Supplies - Signs	030-2405-00	34,393	60,000	40,000	45,000	45,000	45,000
Specialty Supplies - Roads	030-2405-01	47,477	100,000	50,000	45,000	45,000	45,000
Special Projects Roads - Paving and Maintenance	030-2931-01	25,438	523,433	475,500	584,123	681,615	681,615
Special Projects - Water and Wastewater Board	030-2931-10	-	-	-	-	50,000	50,000
Special Projects - Speed Bumps	030-2931-20	-	27,000	16,732	27,000	27,000	27,000

SPECIAL REVENUE FUND
STATE AND LOCAL GASOLINE TAXES AND INSPECTION FEES

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Request	2008 Proposed	2008 Approved
Capital Outlay	030-2951-00	71,552	-	-	-	120,000	120,000
Debt Service							
Interest	030-0905-00	-	-	-	-	5,091	5,091
Principal		-	-	-	-	19,820	19,820
Total Public Works Department		550,533	1,229,747	1,112,832	1,249,223	1,541,626	1,541,626
Fire Department							
Capital Outlay	060-2951.00	-	257,140	137,846	119,294	119,294	119,294
Total Fire Department		-	257,140	137,846	119,294	119,294	119,294
Planning, Engineering and Building Department							
Special Projects	070-2931-00	487	-	-	-	-	-
Total Planning-Engineering-Building Department		487	-	-	-	-	-
TOTAL EXPENDITURES		551,020	1,486,887	1,250,678	1,368,517	1,660,920	1,660,920
OTHER USES							
Transfers Out - General Fund	010-5090-00	151,000	-	-	-	-	-
Transfers Out - Capital Projects Fund	010-5090-00	-	75,000	-	-	-	-
Total Other Uses		151,000	75,000	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES		702,020	1,561,887	1,250,678	1,368,517	1,660,920	1,660,920
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES		237,661	(607,887)	(284,487)	(409,467)	(581,870)	(581,870)
BEGINNING FUND BALANCE - OCTOBER 1		731,293	968,954	968,954	684,467	684,467	275,000
ENDING FUND BALANCE - SEPTEMBER 30		\$ 968,954	\$ 361,067	\$ 684,467	\$ 275,000	\$ 102,597	\$ (306,870)

**CITY OF MADISON, ALABAMA
ANNUAL STREET MAINTENANCE PROGRAM
FISCAL YEAR 2008**

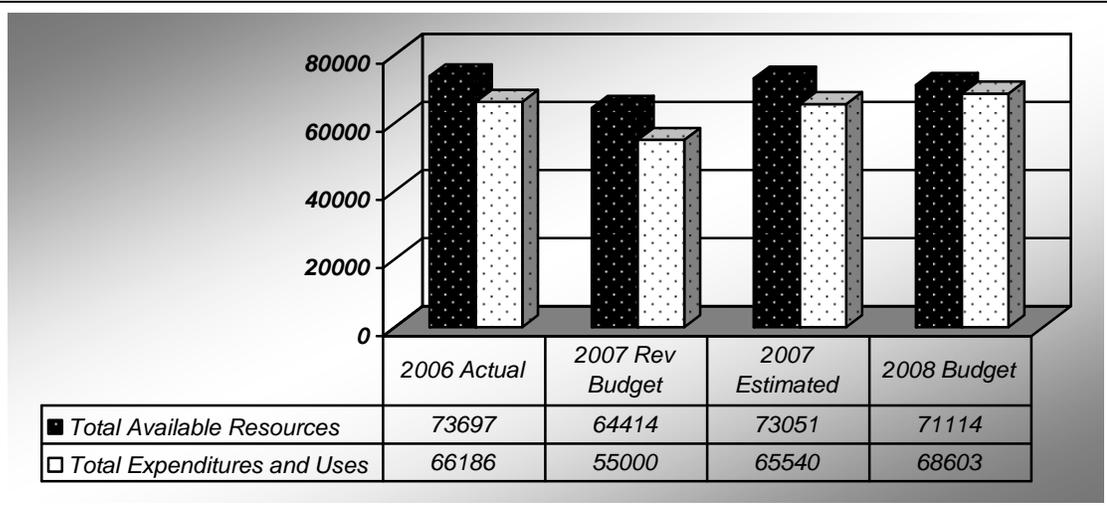
STREET AND DESCRIPTION	AMOUNT
Mill Road From County Line Road to Hughes Road	\$ 298,000
Sullivan Street (Transferred to Capital Improvement Plan)	-
Wall Triana Highway	292,875
Road Re-stripping Old Madison Pike Brownsferry Road Gooch Lane Eastview Drive Palmer Road Shelton Road	60,740
Sidewalks Maintenance - Citywide	25,000
Street Lights Maintenance - Citywide	5,000
	\$ 681,615



TVA Tax Distribution Fund

Fund Purpose

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



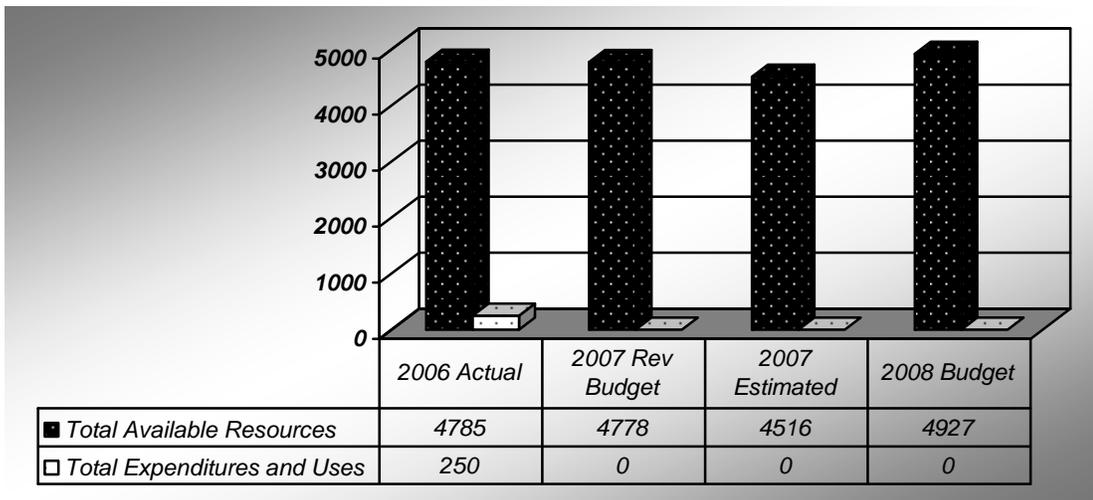
**SPECIAL REVENUE FUND
TVA TAX DISTRIBUTION**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
TVA Tax Proceeds	000-7001-00	\$ 66,186	\$ 55,000	\$ 63,103	\$ 63,103	\$ 63,103	\$ 63,103
Investment Earnings	000-6030-20	2,308	1,903	2,437	500	500	500
TOTAL REVENUES		68,494	56,903	65,540	63,603	63,603	63,603
EXPENDITURES							
Contribution to Madison City Schools	010-5030-02	43,021	35,750	41,017	41,017	41,017	41,017
Contribution to Madison City Schools	010-5030-02	-	-	-	5,000	5,000	5,000
TOTAL EXPENDITURES		43,021	35,750	41,017	46,017	46,017	46,017
OTHER USES							
Transfers Out - General Fund	010-5030-01	23,165	19,250	24,523	22,586	22,586	22,586
TOTAL OTHER USES		23,165	19,250	24,523	22,586	22,586	22,586
TOTAL EXPENDITURES AND OTHER USES		66,186	55,000	65,540	68,603	68,603	68,603
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES							
		2,308	1,903	-	(5,000)	(5,000)	(5,000)
BEGINNING FUND BALANCE - OCTOBER 1		5,203	7,511	7,511	7,511	7,511	2,511
ENDING FUND BALANCE - SEPTEMBER 30		\$ 7,511	\$ 9,414	\$ 7,511	\$ 2,511	\$ 2,511	\$ (2,489)

Senior Center Donation Fund

Fund Purpose

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



**SPECIAL REVENUE FUND
SENIOR CENTER DONATIONS**

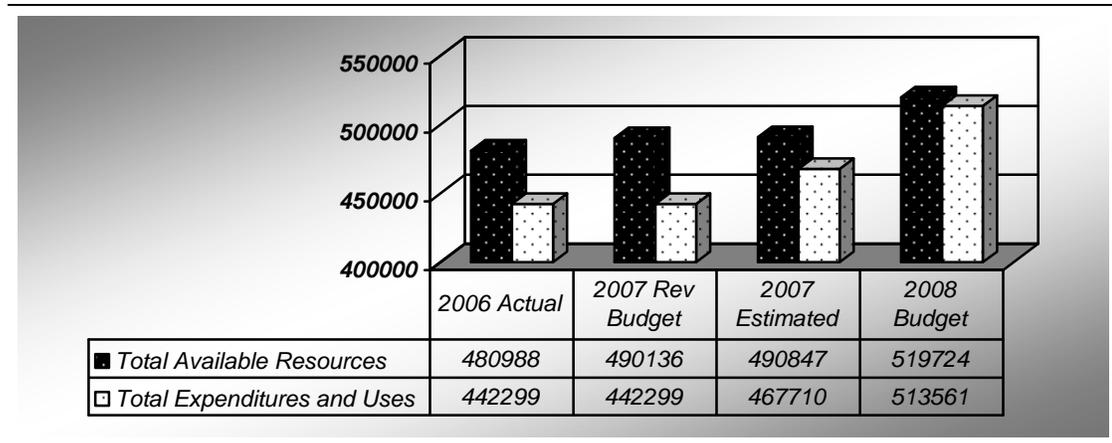
	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
Contributions and Donations	000-7002-28	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ 250
Investment Earnings	000-6030-28	216	173	161	161	161	161
TOTAL REVENUES		466	423	161	411	411	411
EXPENDITURES							
General Administration	050-0000-00	250	-	-	-	-	-
Capital Outlay	050-2951-00	-	-	-	-	-	-
TOTAL EXPENDITURES		250	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES		216	423	161	411	411	411
BEGINNING FUND BALANCE - OCTOBER 1		4,139	4,355	4,355	4,516	4,516	4,927
ENDING FUND BALANCE - SEPTEMBER 30		\$ 4,355	\$ 4,778	\$ 4,516	\$ 4,927	\$ 4,927	\$ 5,338

Library Fund

Fund Purpose

This fund is used to account for resources and expenditures related to the operations of the City's public library.

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



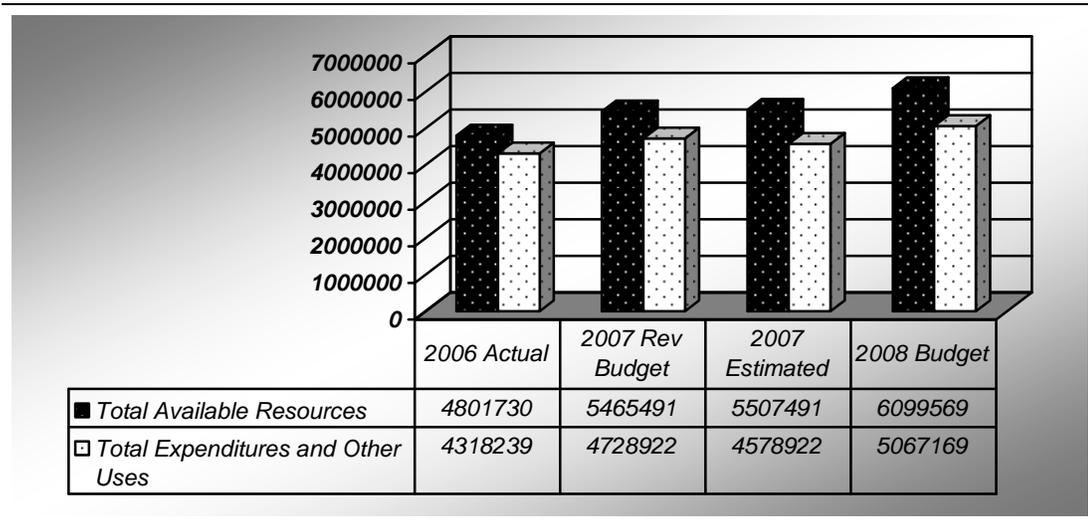
**SPECIAL REVENUE FUND
LIBRARY**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
Property Tax (1/2 Mill)	000-7045-00	\$ 199,622	\$ 222,000	\$ 222,000	\$ 237,540	\$ 237,540	\$ 237,540
Investment Earnings	000-6030-20	5,916	5,400	6,111	6,000	6,000	6,000
Total Revenues		205,538	227,400	228,111	243,540	243,540	243,540
OTHER SOURCES							
Transfers In - General Fund		224,767	224,047	224,047	224,047	249,047	249,047
Total Other Sources		224,767	224,047	224,047	224,047	249,047	249,047
TOTAL REVENUES AND OTHER SOURCES		430,305	451,447	452,158	467,587	492,587	492,587
EXPENDITURES							
Telephone	010-2121-00	2,823	2,600	3,561	3,561	3,561	3,561
Utilities	010-2131-00	28,378	30,000	30,000	31,500	31,500	31,500
Miscellaneous	010-2170-00	-	-	-	-	-	-
Janitorial	010-2201-00	-	300	-	-	-	-
Repairs - City Buildings	010-2211-00	3,385	5,000	2,380	2,000	2,000	2,000
Repairs - Outside Buildings	010-2215-00	547	1,000	1,000	1,000	1,000	1,000
Grounds Maintenance	010-2216-00	1,036	4,000	2,000	2,000	2,000	2,000
Rental Contracts	010-2314-00	10,885	12,000	12,000	12,000	12,000	12,000
Library Services	010-2925-00	393,950	412,769	412,769	441,663	461,500	461,500
Capital Outlay	010-2951-00	1,295	-	-	-	-	-
TOTAL EXPENDITURES		442,299	467,669	463,710	493,724	513,561	513,561
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES		(11,994)	(16,222)	(11,552)	(26,137)	(20,974)	(20,974)
BEGINNING FUND BALANCE - OCTOBER 1		50,683	38,689	38,689	27,137	27,137	27,137
ENDING FUND BALANCE - SEPTEMBER 30		\$ 38,689	\$ 22,467	\$ 27,137	\$ 1,000	\$ 6,163	\$ 6,163

Water Distribution and Storage Project Fund

Fund Purpose

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



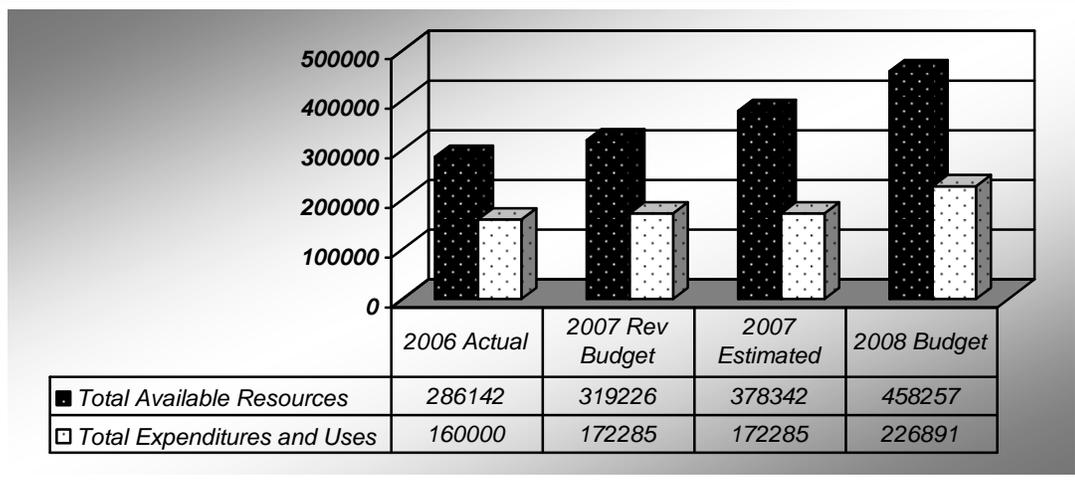
**SPECIAL REVENUE FUND
WATER DISTRIBUTION AND STORAGE PROJECT**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Request	2008 Proposed	2008 Approved
REVENUES							
Sales Tax	000-7046-00	\$ 2,196,476	\$ 2,510,000	\$ 2,510,000	\$ 2,570,000	\$ 2,570,000	\$ 2,570,000
Property Taxes	000-7042-00	2,338,971	2,421,000	2,421,000	2,550,000	2,550,000	2,550,000
Investment Earnings	000-6030-20	70,571	51,000	93,000	51,000	51,000	51,000
Other Revenue	000-5600-00	60	-	-	-	-	-
TOTAL REVENUES		4,606,078	4,982,000	5,024,000	5,171,000	5,171,000	5,171,000
EXPENDITURES							
General Administration	010-2170-00	4,945	6,000	6,000	6,000	6,000	6,000
TOTAL EXPENDITURES		4,945	6,000	6,000	6,000	6,000	6,000
OTHER USES							
Transfers Out - Debt Service Fund	010-5030-01	3,013,814	2,833,124	2,833,124	3,027,538	3,027,538	3,027,538
Transfers Out - General Fund	010-5030-02	1,299,480	1,739,798	1,739,798	1,833,631	1,833,631	1,833,631
Transfers Out - General Fund - Capital Re	010-5030-02	-	150,000	-	200,000	200,000	200,000
TOTAL OTHER USES		4,313,294	4,722,922	4,572,922	5,061,169	5,061,169	5,061,169
TOTAL EXPENDITURES AND OTHER USES		4,318,239	4,728,922	4,578,922	5,067,169	5,067,169	5,067,169
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES							
		287,839	253,078	445,078	103,831	103,831	103,831
BEGINNING FUND BALANCE - OCTOBER 1		195,652	483,491	483,491	928,569	928,569	1,032,400
ENDING FUND BALANCE - SEPTEMBER 30		\$ 483,491	\$ 736,569	\$ 928,569	\$ 1,032,400	\$ 1,032,400	\$ 1,136,231

Corrections and Court-ETC (Fines) Fund

Fund Purpose

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



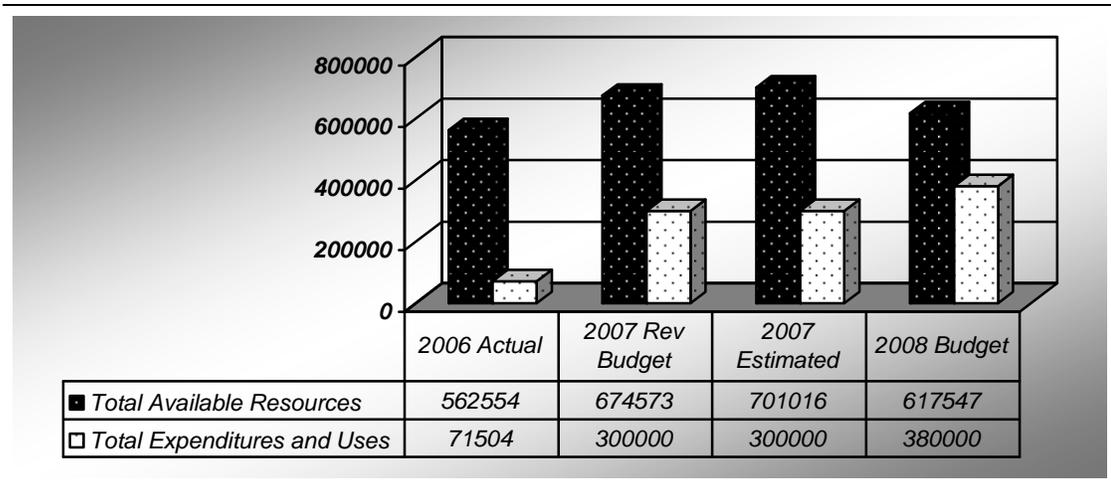
**SPECIAL REVENUE FUND
CORRECTIONS AND COURT-ETC FINES**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
Fines - Corrections	000-5020-10	\$ 207,404	\$ 185,658	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Fines - Court-ETC	000-5020-20	9,579	7,426	12,200	12,200	12,200	12,200
Total Revenues		216,983	193,084	252,200	252,200	252,200	252,200
Other Sources							
Transfers In		-	-				
Total Other Sources		-	-				
TOTAL REVENUES AND OTHER SOURCES		216,983	193,084	252,200	252,200	252,200	252,200
OTHER USES							
Transfers Out - General Fund	080-5090-10	160,000	172,285	172,285	226,891	226,891	226,891
Total Other Uses		160,000	172,285	172,285	226,891	226,891	226,891
TOTAL EXPENDITURES AND OTHER USES		160,000	172,285	172,285	226,891	226,891	226,891
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES AND OTHER USES		56,983	20,799	79,915	25,309	25,309	25,309
BEGINNING FUND BALANCE - OCTOBER 1		69,159	126,142	126,142	206,057	206,057	231,366
ENDING FUND BALANCE - SEPTEMBER 30		\$ 126,142	\$ 146,941	\$ 206,057	\$ 231,366	\$ 231,366	\$ 256,675

Municipal Government Capital Improvements Fund

Fund Purpose

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



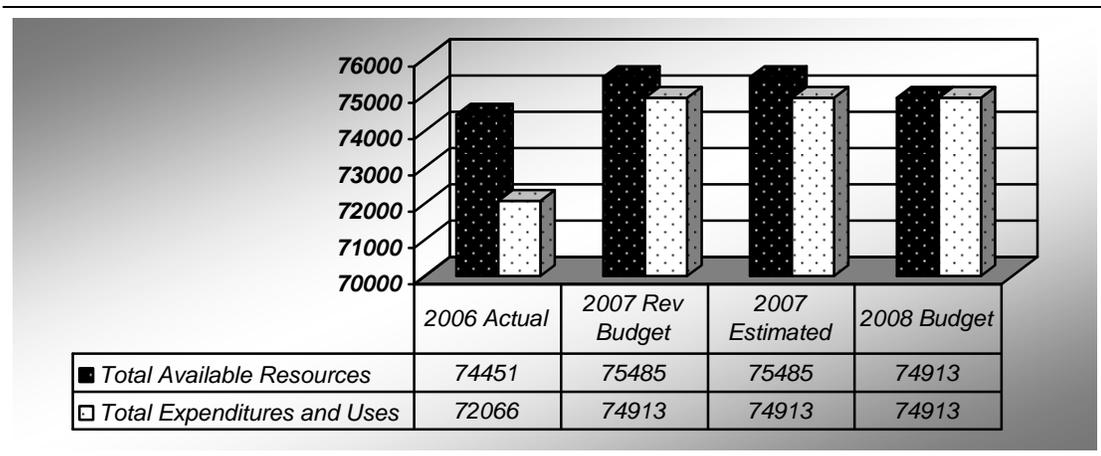
**SPECIAL REVENUE FUND
MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
Other Taxes	000-7676-00	\$ 174,003	\$ 179,223	\$ 200,516	\$ 206,531	\$ 206,531	\$ 206,531
Investment Earnings	000-6030-23	20,211	14,300	19,450	10,000	10,000	10,000
TOTAL REVENUES		194,214	193,523	219,966	216,531	216,531	216,531
EXPENDITURES							
Capital Outlay - General Administration	010-2951-00	1,500	-	-	-	30,000	30,000
Capital Outlay - Senior Center	160-2951-00	-	-	-	-	50,000	50,000
TOTAL EXPENDITURES		1,500	-	-	-	80,000	80,000
OTHER USES							
Transfers Out - Capital Projects Fund	010-5090-00	70,004	300,000	300,000	300,000	300,000	300,000
Transfers Out - General Fund	010-5030-01	-	-	-	-	-	-
TOTAL OTHER USES		70,004	300,000	300,000	300,000	300,000	300,000
TOTAL EXPENDITURES AND OTHER USES		71,504	300,000	300,000	300,000	380,000	380,000
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES							
		122,710	(106,477)	(80,034)	(83,469)	(163,469)	(163,469)
BEGINNING FUND BALANCE - OCTOBER 1		358,340	481,050	481,050	401,016	401,016	317,547
ENDING FUND BALANCE - SEPTEMBER 30		\$ 481,050	\$ 374,573	\$ 401,016	\$ 317,547	\$ 237,547	\$ 154,078

Domestic Violence Fund

Fund Purpose

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



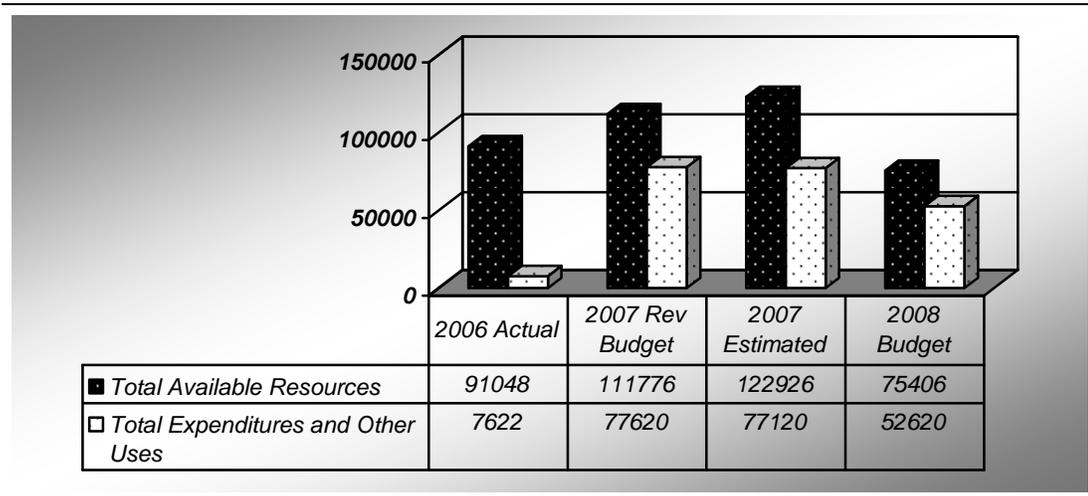
**SPECIAL REVENUE FUND
DOMESTIC VIOLENCE GRANT**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
Grant	000-6400-00	\$ 29,869	\$ 32,400	\$ 32,400	\$ 33,641	\$ 33,641	\$ 33,641
Contributions and Donations	000-7002-78	-	-				
TOTAL REVENUES		29,869	32,400	32,400	33,641	33,641	33,641
OTHER SOURCES							
Transfers In - General Fund	000-3910-00	43,180	40,700	40,700	40,700	40,700	40,700
TOTAL OTHER SOURCES		43,180	40,700	40,700	40,700	40,700	40,700
TOTAL REVENUES OTHER SOURCES		73,049	73,100	73,100	74,341	74,341	74,341
EXPENDITURES							
Police Department							
Salaries	020-1101-00	52,874	54,486	54,486	54,486	54,486	54,486
Retirement	020-1301-00	4,021	4,229	4,229	4,229	4,229	4,229
Payroll Taxes	020-1304-00	4,043	4,168	4,168	4,168	4,168	4,168
Health Insurance	020-1336-00	7,823	8,351	8,351	8,351	8,351	8,351
Telephone	020-2121-00	759	720	720	720	720	720
Supplies	020-2405-00	31	-	-			
Workers Compensation	020-2801-00	2,515	2,959	2,959	2,959	2,959	2,959
Victims' Expense	020-2900-00	-	-	-	-	-	-
Capital Outlay	020-2951-00	-	-	-	-	-	-
TOTAL EXPENDITURES		72,066	74,913	74,913	74,913	74,913	74,913
REVENUES AND OTHERS SOURCES OVER (UNDER) EXPENDITURES							
		983	(1,813)	(1,813)	(572)	(572)	(572)
BEGINNING FUND BALANCE - OCTOBER 1							
		1,402	2,385	2,385	572	572	-
ENDING FUND BALANCE - SEPTEMBER 30							
		\$ 2,385	\$ 572	\$ 572	\$ -	\$ -	\$ (572)

Cemetery Fund

Fund Purpose

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



**SPECIAL REVENUE FUND
CEMETERY**

	Account Number	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Department Requested	2008 Proposed	2008 Approved
REVENUES							
Cemetery Lots	000-5120-00	\$ 37,150	\$ 18,750	\$ 29,150	\$ 20,000	\$ 20,000	\$ 20,000
Labor Receipts	000-5110-00	14,400	9,600	10,350	9,600	9,600	9,600
TOTAL REVENUES		51,550	28,350	39,500	29,600	29,600	29,600
EXPENDITURES							
Cemetery Lots Expense	030-1650-00	7,622	5,000	9,500	5,000	5,000	5,000
Sub Contract Works	030-1930-00	-	22,620	22,620	22,620	22,620	22,620
Capital Outlay	030-2951-00	-	50,000	45,000	25,000	25,000	25,000
TOTAL EXPENDITURES		7,622	77,620	77,120	52,620	52,620	52,620
REVENUES OVER (UNDER) EXPENDITURES		43,928	(49,270)	(37,620)	(23,020)	(23,020)	(23,020)
BEGINNING FUND BALANCE - OCTOBER 1		39,498	83,426	83,426	45,806	45,806	45,806
ENDING FUND BALANCE - SEPTEMBER 30		\$ 83,426	\$ 34,156	\$ 45,806	\$ 22,786	\$ 22,786	\$ 22,786

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

DEBT SERVICE FUNDS

Description

A **Debt service Fund** is used to account for the accumulation of resources for the payment of general obligation long-term debt of principal and interest that are not serviced by another fund. The City uses the debt service fund to account for bonded debt. The debt service fund does not include contractual obligations accounted for in another fund.

The City maintains the following debt service funds:

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

The specific resources of the individual Debt Service Funds are detailed in this document.

INTRODUCTION TO DEBT

GENERAL OBLIGATION DEBT

Debt Limitation

The Constitution of Alabama provided the cities having a population of six thousands or more may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the property situated within the city. The total assessed value of the property in the City of Madison assessed for City Taxation for the tax year ended September 30, 2006 is not less than \$434,744,620.

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

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

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

Madison Board of Education dedicated certain revenue sources to support debt service requirements, which are for general obligation school warrants.

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

Debt Rating

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

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

Both agencies confirmed the above ratings in December 2006.

DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2008

ISSUE	PRINCIPAL	INTEREST
General Obligation School Warrants, Series 1998-A	165,000	291,877
General Obligation School Warrants, Series 1998-B	485,000	489,744
General Obligation School Warrants, Series 1999	455,000	521,020
General Obligation School Warrants, Series 2000	145,000	145,070
General Obligation School Warrants, Series 2001-A	230,000	332,395
General Obligation School Warrants, Series 2002	465,000	866,877
General Obligation School Warrants, Series 2005	425,000	933,000
General Obligation Warrants, Series 2006	-0-	854,460
TOTAL	2,370,000	4,434,443

**DEBT SERVICE FUNDS
SUMMARY**

	1998 A Bond Fund	1998 B Bond Fund	1999 Bond Fund	2000 Bond Fund	2001 A Bond Fund	2002 Bond Fund	2005 Bond Fund	2006 Bond Fund	Total All Funds
REVENUES									
Other Operating Revenues	\$ 50	\$ 25	\$ 25	\$ 150	\$ 15	\$ -	\$ 2,500	\$ 500	\$ 3,265
Total Revenues	50	25	25	150	15	-	2,500	500	3,265
OTHER SOURCES									
Transfers In	-	-	-	-	-	-	1,358,000	854,460	2,212,460
Transfers In - Madison City Schools	456,877	974,744	976,020	290,070	562,395	1,331,877	-	-	4,591,983
Bond Proceeds 2006 Bond	-	-	-	-	-	-	-	-	-
Bond Proceeds to Refund 1998-C	-	-	-	-	-	-	-	-	-
Bond Proceeds to Refund 2001	-	-	-	-	-	-	-	-	-
Total Other Sources	456,877	974,744	976,020	290,070	562,395	1,331,877	1,358,000	854,460	6,804,443
TOTAL REVENUES AND OTHER SOURCES	456,927	974,769	976,045	290,220	562,410	1,331,877	1,360,500	854,960	6,807,708
EXPENDITURES									
General Administration	-	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Debt Service:									
Payment on Debt	165,000	485,000	455,000	145,000	230,000	465,000	425,000	-	2,370,000
Interest	291,877	489,744	521,020	145,070	332,395	866,877	933,000	854,460	4,434,443
TOTAL EXPENDITURES	456,877	974,744	976,020	290,070	562,395	1,331,877	1,358,000	854,460	6,804,443
OTHER USES									
Payment to refund bonds - 1998-C	-	-	-	-	-	-	-	-	-
Payment to refund bonds - 2001	-	-	-	-	-	-	-	-	-
Bond proceeds 2006 uses	-	-	-	-	-	-	-	-	-
Total Other Uses	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	456,877	974,744	976,020	290,070	562,395	1,331,877	1,358,000	854,460	6,804,443
REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	50	25	25	150	15	-	2,500	500	3,265
BEGINNING FUND BALANCE - OCTOBER 1	-	465	473	77,427	129	1	493,996	20,632	593,123
ENDING FUND BALANCE - SEPTEMBER 30	\$ 50	\$ 490	\$ 498	\$ 77,577	\$ 144	\$ 1	\$ 496,496	\$ 21,132	\$ 596,388

**DEBT SERVICE FUND
1998-A BOND**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 694	\$ 300	\$ 50	\$ 50
Total Revenues	694	300	50	50
OTHER SOURCES				
Transfers In - Madison City Schools	457,000	454,797	454,372	456,877
Total Other Sources	457,000	454,797	454,372	456,877
TOTAL REVENUES AND OTHER SOURCES	457,694	455,097	454,422	456,927
EXPENDITURES				
General Administration	41	-	2	-
Debt Service				
Payment on Debt	150,000	155,000	155,000	165,000
Interest	307,345	299,797	299,797	291,877
TOTAL EXPENDITURES	457,386	454,797	454,799	456,877
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	308	300	(377)	50
BEGINNING FUND BALANCE - OCTOBER 1	69	377	377	-
ENDING FUND BALANCE - SEPTEMBER 30	\$ 377	\$ 677	\$ -	\$ 50

**DEBT SERVICE FUND
1998-B BOND**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 362	\$ 356	\$ 472	\$ 25
Total Revenues	362	356	472	25
OTHER SOURCES				
Transfers In - Madison City Schools	974,865	975,412	974,720	974,744
Total Other Sources	974,865	975,412	974,720	974,744
TOTAL REVENUES AND OTHER SOURCES	975,227	975,768	975,192	974,769
EXPENDITURES				
General Administration	-	-	-	-
Debt Service				
Payment on Debt	445,000	465,000	465,000	485,000
Interest	529,865	510,412	510,412	489,744
TOTAL EXPENDITURES	974,865	975,412	975,412	974,744
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	362	356	(220)	25
BEGINNING FUND BALANCE - OCTOBER 1	323	685	685	465
ENDING FUND BALANCE - SEPTEMBER 30	\$ 685	\$ 1,041	\$ 465	\$ 490

**DEBT SERVICE FUND
1999 BOND**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 358	\$ 352	\$ 480	\$ 25
Total Revenues	358	352	480	25
OTHER SOURCES				
Transfers In - Madison City Schools	981,248	974,048	973,353	976,020
Total Other Sources	981,248	974,048	973,353	976,020
TOTAL REVENUES AND OTHER SOURCES	981,606	974,400	973,833	976,045
EXPENDITURES				
General Administration	-	-	-	-
Debt Service				
Payment on Debt	425,000	435,000	435,000	455,000
Interest	556,248	539,048	539,048	521,020
TOTAL EXPENDITURES	981,248	974,048	974,048	976,020
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	358	352	(215)	25
BEGINNING FUND BALANCE - OCTOBER 1	330	688	688	473
ENDING FUND BALANCE - SEPTEMBER 30	\$ 688	\$ 1,040	\$ 473	\$ 498

**DEBT SERVICE FUND
2000 BOND**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 196	\$ 173	\$ 510	\$ 150
Total Revenues	196	173	510	150
OTHER SOURCES				
Transfers In	285,493	292,210	292,210	290,070
Total Other Sources	285,493	292,210	292,210	290,070
TOTAL REVENUES AND OTHER SOURCES	285,689	292,383	292,720	290,220
EXPENDITURES				
General Administration	-	-	-	-
Debt Service				
Payment on Debt	130,000	140,000	140,000	145,000
Interest	158,775	152,210	152,210	145,070
TOTAL EXPENDITURES	288,775	292,210	292,210	290,070
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	(3,086)	173	510	150
BEGINNING FUND BALANCE - OCTOBER 1	80,003	76,917	76,917	77,427
ENDING FUND BALANCE - SEPTEMBER 30	\$ 76,917	\$ 77,090	\$ 77,427	\$ 77,577

**DEBT SERVICE FUND
2001-A BOND**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 418	\$ 300	\$ 506	\$ 15
Total Revenues	418	300	506	15
OTHER SOURCES				
Transfers In - Madison City Schools	561,551	559,938	559,228	562,395
Total Other Sources	561,551	559,938	559,228	562,395
TOTAL REVENUES AND OTHER SOURCES	561,969	560,238	559,734	562,410
EXPENDITURES				
General Administration	25	-	26	-
Debt Service				
Payment on Debt	215,000	220,000	220,000	230,000
Interest	346,738	339,938	339,938	332,395
TOTAL EXPENDITURES	561,763	559,938	559,964	562,395
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	206	300	(230)	15
BEGINNING FUND BALANCE - OCTOBER 1	153	359	359	129
ENDING FUND BALANCE - SEPTEMBER 30	\$ 359	\$ 659	\$ 129	\$ 144

DEBT SERVICE FUND

2002 BOND

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 1,182	\$ 600	\$ 114	\$ -
Total Revenues	1,182	600	114	-
OTHER SOURCES				
Transfers In - Madison City Schools	1,334,213	1,334,307	1,333,816	1,331,877
Bond Proceeds 2002 Bond	-	-	-	-
Total Other Sources	1,334,213	1,334,307	1,333,816	1,331,877
TOTAL REVENUES AND OTHER SOURCES	1,335,395	1,334,907	1,333,930	1,331,877
EXPENDITURES				
General Administration	57	-	6	-
Bond Issuance Costs	-	-	-	-
Debt Service				
Payment on Debt	445,000	455,000	455,000	465,000
Interest	890,111	879,307	879,307	866,877
TOTAL EXPENDITURES	1,335,168	1,334,307	1,334,313	1,331,877
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	227	600	(383)	-
BEGINNING FUND BALANCE - OCTOBER 1	157	384	384	1
ENDING FUND BALANCE - SEPTEMBER 30	\$ 384	\$ 984	\$ 1	\$ 1

**DEBT SERVICE FUND
2005 BOND**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ 4,022	\$ 300	\$ 3,558	\$ 2,500
Total Revenues	4,022	300	3,558	2,500
OTHER SOURCES				
Transfers In	1,339,864	1,344,645	1,333,822	1,358,000
Bond proceeds 2005 bond	-	-	-	-
Total Other Sources	1,339,864	1,344,645	1,333,822	1,358,000
TOTAL REVENUES AND OTHER SOURCES	1,343,886	1,344,945	1,337,380	1,360,500
EXPENDITURES				
General Administration	257	-	182	-
Bond Issue Costs	-	-	-	-
Debt Service				
Payment on Debt	375,000	390,000	390,000	425,000
Interest	975,083	954,645	954,645	933,000
Total Expenditures	1,350,340	1,344,645	1,344,827	1,358,000
OTHER USES				
Payment to refund bonds 2005	-	-	-	-
Total Other Uses	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,350,340	1,344,645	1,344,827	1,358,000
REVENUES AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES AND OTHER USES	(6,454)	300	(7,447)	2,500
BEGINNING FUND BALANCE - OCTOBER 1	507,897	501,443	501,443	493,996
ENDING FUND BALANCE - SEPTEMBER 30	\$ 501,443	\$ 501,743	\$ 493,996	\$ 496,496

**DEBT SERVICE FUND
2006 Bond**

	2006 Actual	2007 Revised Budget	2007 Estimated	2008 Budget
REVENUES				
Interest Income	\$ -	\$ 19,000	\$ 20,721	\$ 500
Total Revenues	-	19,000	20,721	500
OTHER SOURCES				
Transfers In	-	854,460	854,459	854,460
Bond proceeds 2006 bond	-	12,635,000	-	-
Bond proceeds to refund 1998-C	-	16,150,000	-	-
Bond proceeds to refund 2001	-	9,195,000	-	-
Total Other Sources	-	38,834,460	854,459	854,460
TOTAL REVENUES AND OTHER SOURCES	-	38,853,460	875,180	854,960
EXPENDITURES				
General Administration	-	50	84	-
Bond Issuance Costs	-	535,000	-	-
Debt Service				
Payment on Debt	-	-	-	-
Interest	-	854,460	854,464	854,460
Total Expenditures	-	1,389,510	854,548	854,460
OTHER USES				
Payment to refund bonds 1998-C	-	16,150,000	-	-
Payment to refund bonds 2001	-	9,195,000	-	-
Bond proceeds 2006 uses	-	12,100,000	-	-
Total Other Uses	-	37,445,000	-	-
TOTAL EXPENDITURES AND OTHER USES	-	38,834,510	854,548	854,460
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	18,950	20,632	500
BEGINNING FUND BALANCE - OCTOBER 1	-	-	-	20,632
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ 18,950	\$ 20,632	\$ 21,132

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

CAPITAL IMPROVEMENTS PROGRAM



CAPITAL IMPROVEMENTS PROGRAM

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

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

The Capital Improvements Program is a very progressive process which projects are added and deleted from the funded and unfunded lists as the governing body assesses the needs of the City.

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

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

CAPITAL IMPROVEMENTS PROJECT FORM

DEPARTMENT _____

Date _____ Department priority no. _____

I. PROJECT DESCRIPTION

A. Project name _____

B. Description _____

C. Location _____

D. Purpose _____

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

II. NEED

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

_____ General citizenry

_____ Commercial

_____ Industrial

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

_____ Countywide

_____ Community

_____ Neighborhood

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

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

III. COST

A. Approximate total cost _____

B. Cost already incurred _____

C. Balance _____

D. Detailed Cost Estimates

1. Planning _____

a. Engineering _____

b. Architectural _____

Total _____

2. Land _____

a. Site already acquired _____

b. Site to be acquired _____

c. Area required (acres) _____

d. Estimated cost _____

Total _____

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

TOTAL COST _____

IV. Proposed expenditures by years

Prior _____

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

V. Construction data

- A. Estimated construction period _____ months
- B. Proposed Manner of construction:
 - Contract _____
 - Force account _____
 - Other account (describe) _____

C. Status of plans and specifications

_____	Plans not needed
_____	Nothing done except this report
_____	Preliminary engineering estimate received
_____	Plans and specs. in preparation
_____	Plans and specs. complete
_____	Sketches in process
_____	Sketches complete
_____	Surveys complete

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

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

VII. Estimated effect of this project on operating budgets of other departments
Department affected General effect on their budget

Comments:

VIII. Relation to other projects

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

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

IX. Priority

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

X. Recommended financing

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

Comments:

GUIDELINES FOR CLASSIFYING PROJECTS

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

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

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

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

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

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

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

DEFINITIONS

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

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

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

Capital Outlays – Expenditures for the acquisition of capital assets.

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

FUND BALANCE SUMMARY - CAPITAL

Estimated FY-07

Capital Improvements Program

FUND BALANCE - OCTOBER 1, 2006	\$	3,740,628
REVENUES		
2006 Bond Proceeds		12,147,000
Investment Earnings		300,000
Donations		157,800
		<hr/>
		12,604,800
OTHER SOURCES		
Municipal Governmental Capital Improvements Revenue		300,000
		<hr/>
Total Other Sources		300,000
TOTAL AVAILABLE RESOURCES	\$	16,645,428
FY 2007 - PROJECTS		
City Hall HVAC and Main Floor Renovations		525,000
Greenway Trails - Phase I		270,181
Greenway Trails - Phase II		96,759
Soccer Fields - Dublin Parks		26,787
Intersection - Hughes Road/Old Madison Pike		261,943
Intersection - Jay Drive and Wall Triana		5,000
Intersection - Sullivan/Palmer		1,498,265
Intersection - Wall Triana/Gillespie		278,349
Traffic Signal - Hughes Road and Will Halsey Way		40,000
Traffic Signal - Mill Road and County Line		143,430
Yancy Road		28,184
RR Quiet Zone Improvement (Shelton Road)		155,517
Fire Station #1 Parking Apron		20,000
Homestead Drainage		91,900
Silver Creek Drainage		7,714
Madison Towne Center		70,000
		<hr/>
Total FY 2007 Projects		3,519,029
FUND BALANCE - SEPTEMBER 30, 2007	\$	13,126,399

FUND BALANCE SUMMARY - CAPITAL

Budgeted FY-08

Capital Improvements Program

FUND BALANCE - OCTOBER 1, 2007	\$	13,126,399
REVENUES		
Investment Earnings		300,000
		<hr/>
		300,000
OTHER SOURCES		
Municipal Governmental Capital Improvements Revenue		300,000
Total Other Sources		<hr/>
		300,000
TOTAL AVAILABLE RESOURCES	\$	13,726,399
FY 2008 - PROJECTS		
City Hall HVAC and Main Floor Renovations		30,000
Greenway Trails - Phase I		293,197
Greenway Trails - Phase II		-
Soccer Fields - Dublin Parks		73,213
Traffic Signal - Eastview and Slaughter		120,000
Traffic Signal - County Line and Crownridge		130,000
Traffic Signal - Zierdt at Mountainbrook		50,000
Sidewalk - Hughes Road (Mill to OMP)		49,300
Sidewalk - Joe Phillips (County Line to Corrine)		78,000
Sidewalk - Eastview (Hughes to Metta)		70,000
Sidewalk - Gillespie Road from Wall Triana to Wellington		29,000
Bridges - 2 on Gillespie Road		250,000
Gillespie Road Extension		1,659,656
Wall Triana Widening (Construction - Mill to Brownsferry)		500,000
Fire/Police Training Facility Entrance Road		27,000
Eastview Extension to Wall Triana		1,200,000
Balch Road Extension to Mill Road		1,200,000
Mill/Telluride/Whisperwood Drainage		175,800
Putnam Industrial Park		40,000
Total FY 2008 Projects		<hr/>
		5,975,166
FUND BALANCE - SEPTEMBER 30, 2008	\$	7,751,233

**CITY OF MADISON, ALABAMA
CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS**

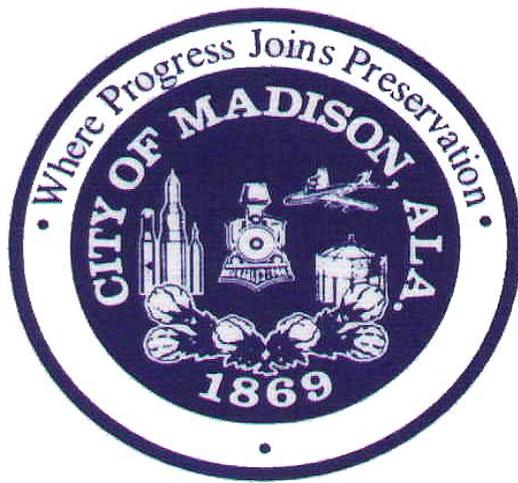
PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	BUILDING/FACILITY	PARKS AND RECREATION	STREETS AND SIDEWALKS	DRAINAGE	CONTINGENCY	PROJECT COST TOTAL
	BUILDING/FACILITY						
07-072	City Hall HVAC & Upper Floor Renovations	\$ 400,000					\$ 400,000
05-073	Police Building Addition	900,000					900,000
	Total - Building/Facility	1,300,000					1,300,000
	PARKS AND RECREATION						
05-018	Greenway Trail - Phase I (Bradford Creek)		563,378				563,378
07-071	Greenway Trail - Phase II (Bradford Creek)		551,000				551,000
05-041	Soccer Fields - Dublin Park		100,000				100,000
	Total - Parks and Recreation		1,214,378				1,214,378
	STREETS AND SIDEWALKS						
07-009	Intersection - Hughes Road/Old Madison Pike			250,000			250,000
05-436	Intersection - Jay Drive & Wall Triana			5,000			5,000
05-035	Intersection - County Line/I-565			105,000			105,000
05-025	Intersection - Sullivan/Palmer			1,498,265			1,498,265
05-051	Intersection - Wall Triana/Gillespie			336,892			336,892
05-093	Traffic Signal - Hughes/Will Halsey Way			40,000			40,000
06-063	Traffic Signal - Mill Rd/County Line			130,000			130,000
07-017	Traffic Signal - Eastview / Slaughter			120,000			120,000
07-019	Traffic Signal - County Line/Crownridge			130,000			130,000
05-126	Traffic Signal - Zierdt at Mountainbrook			50,000			50,000
05-365	Sidewalk-Hughes Rd (Mill to OMP)			49,300			49,300
07-036	Sidewalk - Joe Phillips (County Line to Corrine)			78,000			78,000
05-042	Sidewalk - Eastview (Hughes to Metta)			70,000			70,000
07-040	Sidewalk-County Line (Heritage School to Dock Murphy)			100,000			100,000
07-041	Sidewalk-Gillespie Road from Triana to Wellington			29,000			29,000
07-027	Bridge - Wall Triana at Mill Creek			270,000			270,000
07-024	Bridges - 2 on Gillespie Rd.			250,000			250,000
06-076	Balch Road Widening			2,750,000			2,750,000
05-039	Gillespie Road Extension			1,659,656			1,659,656
07-050	Wall Triana Widening (Construction - Mill to Brownsferry)			500,000			500,000
07-051	Wall Triana Widening (Engineering from Brownsferry to Gooch)			250,000			250,000
05-140	Yancy Road			30,800			30,800
07-044	Zierdt Road - Five Lanes			500,000			500,000
05-419	RR-Quiet Zone Improvement (Shelton Rd)			128,000			128,000
07-046	Fire Station #1 Parking Apron			20,000			20,000
05-123	Fire/Police Training Facility Entrance Road			27,000			27,000
07-047	Eastview Extension to Wall Triana			1,200,000			1,200,000
07-010	Balch Road Extension to Mill Road			1,200,000			1,200,000
	Total - Streets and Sidewalks			11,776,913			11,776,913
	DRAINAGE						
05-027	Homestead drainage				91,900		91,900
05-028	Mill/ Telluride/Whisperwood drainage				175,800		175,800
05-150	Silver Creek drainage				23,800		23,800
05-520	Madison Towne Center				70,000		70,000
05-592	Putnam Industrial Park				40,000		40,000
	Total - Drainage				401,500		401,500
	CONTINGENCY					2,110,772	2,101,772
	TOTAL	\$ 1,300,000	\$ 1,214,378	\$ 11,776,913	\$ 401,500	\$ 2,110,772	\$ 16,794,563



THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

PERSONNEL AND BENEFITS



PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
POLICE			
Administration Division			
Chief	1.00	1.00	1.00
Major	1.00	1.00	1.00
Director of Communication Services	1.00	1.00	1.00
Administration Assistant	-	1.00	1.00
Law Enforcement IT	-	-	1.00
Total Administration Division	3.00	4.00	5.00
Investigations Division			
Lieutenant	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00
Investigators	7.00	7.00	7.00
Receptionist/Secretary	1.00	1.00	1.00
Total Investigations Division	10.00	10.00	10.00
Patrol Division			
Lieutenant	3.00	3.00	3.00
Sergeant	8.00	8.00	9.00
Patrol Officer	45.00	45.00	49.00
Receptionist/Secretary	1.00	1.00	-
Total Patrol Division	56.00	57.00	61.00
Records Support Division			
Accounting Assistant	1.00	1.00	2.00
Records Clerk	6.00	7.00	7.00
Receptionist/Secretary	1.00	-	1.00
Total Records Support Division	8.00	8.00	10.00
Dispatch Division			
Communication Manager	1.00	1.00	1.00
Communication Supervisor	1.00	1.00	2.00
Dispatcher	10.00	10.00	10.00
Total Dispatch Division	12.00	12.00	13.00
Animal Control Division			
Animal Control/Records	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00
Total Animal Division	2.00	2.00	2.00
FULL TIME	91.00	93.00	101.00
Crossing Guard Division			
Head Crossing Guard	1.00	1.00	1.00
Crossing Guard	10.00	12.00	10.00
Total Crossing Guard Division	11.00	13.00	11.00
Dispatcher	3.00	2.00	-
PART TIME	14.00	15.00	11.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
PUBLIC WORKS			
Administration Division:			
Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Accounting Accounts Payable	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total Administration Division	5.00	5.00	5.00
DOT Division			
DOT Manager	1.00	1.00	1.00
DOT Tech III	1.00	1.00	1.00
DOT Tech II	-	1.00	-
DOT Tech I	2.00	2.00	3.00
Total DOT Division	4.00	5.00	5.00
Drainage Division			
Field Crew Chief	1.00	1.00	1.00
Field Operator I	3.00	3.00	3.00
Field Operator II	1.00	1.00	1.00
Field Operator III	1.00	1.00	1.00
Field Operator IV	1.00	1.00	1.00
Total Drainage Division	7.00	7.00	7.00
Fleet Maintenance Division			
Fleet Supervisor	1.00	1.00	1.00
Assistant Fleet Manager	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00
Mechanic II	3.00	3.00	3.00
Mechanic III	1.00	1.00	1.00
Parts Clerk	1.00	1.00	1.00
Complex Maintenance Worker	1.00	1.00	1.00
Total Fleet Maintenance Division	9.00	9.00	9.00
Street Division			
Field Crew Chief	2.00	2.00	2.00
Field Operator I	10.00	11.00	16.00
Field Operator II	2.00	2.00	4.00
Field Operator III	2.00	4.00	1.00
Field Operator IV	3.00	3.00	1.00
Total Street Division	19.00	22.00	24.00
Trash Division			
Field Crew Chief		-	1.00
Field Operator I	1.00	1.00	2.00
Field Operator II	4.00	7.00	4.00
Field Operator III	1.00	1.00	1.00
Field Operator IV	1.00	1.00	1.00
Total Trash Division	7.00	10.00	9.00
FULL TIME	51.00	58.00	59.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
CITY CLERK			
City Clerk-Treasurer	1.00	1.00	1.00
Assistant City Clerk-Treasurer	-	1.00	1.00
Assistant City Treasurer	1.00	-	-
Municipal Records Coordinator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
FULL TIME	4.00	4.00	4.00
Receptionist	2.00	2.00	2.00
PART TIME	2.00	2.00	2.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
RECREATION			
Administration Division			
Director	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00
Accounting/Payroll Assistant	1.00	1.00	1.00
Recreation Receptionist	1.00	1.00	1.00
Recreation Receptionist Night	1.00	1.00	1.00
Total - Administration Division	5.00	5.00	5.00
Aquatics Division			
Aquatics Director	1.00	1.00	1.00
Assistant Aquatics Director	1.00	1.00	1.00
Lifeguard	4.00	2.00	2.00
Total - Aquatics Division	6.00	4.00	4.00
Maintenance Division			
Operations Manager	1.00	1.00	1.00
Facility Supervisor	1.00	1.00	1.00
Rec. Maintenance Supervisor	3.00	3.00	3.00
Rec. Maintenance I	1.00	-	1.00
Rec. Maintenance II	3.00	3.00	3.00
Rec. Maintenance III	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Complex Maintenance Worker	1.00	3.00	2.00
Total - Maintenance Division	13.00	14.00	14.00
Programs Division			
Program Director	1.00	1.00	1.00
Total - Programs Division	1.00	1.00	1.00
FULL TIME	25.00	24.00	24.00
Night Manager	1.00	1.00	1.00
Assistant Program Director	1.00	1.00	1.00
Recreation Aide	2.00	2.00	1.00
Complex Maintenance Worker	1.00	-	-
Community Service Worker	-	3.00	3.00
Lifeguard	10.00	12.00	12.00
PART TIME	15.00	19.00	18.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
FIRE			
Operations and Fire Prevention			
Chief	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Receptionist	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00
Captain	9.00	9.00	12.00
Driver	15.00	15.00	15.00
Firefighter	24.00	27.00	27.00
Total - Operations and Fire Prevention	55.00	58.00	61.00
Public Education Division			
Safety Manager	1.00	1.00	1.00
Total - Public Education	1.00	1.00	1.00
Investigations Division			
Fire Marshall	1.00	1.00	1.00
Inspector	1.00	1.00	1.00
Total - Investigation Division	2.00	2.00	2.00
FULL TIME	58.00	61.00	64.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
PLANNING AND BUILDING			
Director	1.00	1.00	1.00
Building Inspector	3.00	4.00	5.00
Senior Engineer	1.00	-	-
Senior Permit Specialist	2.00	1.00	1.00
Chief Planner	1.00	1.00	1.00
Permit Specialist Supervisor	-	1.00	1.00
Building Plan Reviewer	1.00	1.00	-
Chief Building Official	1.00	1.00	1.00
Planner I	-	1.00	1.00
Planner II	1.00	1.00	1.00
Permit Specialist II	1.00	2.00	2.00
Administrative Assistant	2.00	1.00	1.00
Engineering Inspector	2.00	1.00	1.00
Engineering Technician	1.00		
Office Manager	2.00	1.00	1.00
Code Enforcement Officer	1.00	2.00	2.00
Zoning Administrator	1.00	-	-
FULL TIME	21.00	19.00	19.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
COURT CLERK			
Court Clerk	1.00	1.00	1.00
Magistrate	5.00	5.00	5.00
FULL TIME	6.00	6.00	6.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
CITY COUNCIL			
Council Aide	1.00	1.00	-
FULL TIME	1.00	1.00	-
Council President	1.00	1.00	1.00
Council Member	6.00	6.00	6.00
PART TIME	7.00	7.00	7.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
FINANCE			
Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00
Accountant II	3.00	3.00	3.00
Administrative Assistant	-	-	1.00
Procurement Specialist II	1.00	1.00	1.00
System Analyst III	1.00	1.00	1.00
Building Maintenance Coordinator	-	1.00	1.00
Complex Maintenance II	-	1.00	1.00
Complex Maintenance I	-	2.00	2.00
FULL TIME	8.00	12.00	13.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
HUMAN RESOURCES			
Director	1.00	1.00	1.00
Coordinator	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Building Maintenance Coordinator	1.00	-	-
Complex Maintenance II	1.00	-	-
Complex Maintenance I	1.00	-	-
FULL TIME	7.00	4.00	4.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
MAYOR'S OFFICE			
Mayor	1.00	1.00	1.00
Mayor's Aide	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
FULL TIME	3.00	3.00	3.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
REVENUE			
Director	1.00	1.00	1.00
License and Tax Examiner II	1.00	1.00	1.00
License and Tax Examiner I	1.00	1.00	1.00
Revenue Clerk	-	1.00	1.00
FULL TIME	3.00	4.00	4.00
Administrative Assistant	1.00	-	-
PART TIME	1.00	-	-

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
ENGINEERING			
City Engineer	-	1.00	1.00
Civil Engineer	-	1.00	1.00
Administrative Assistant	-	1.00	1.00
Engineering Technician	-	1.00	1.00
Engineering Inspector		1.00	1.00
Surveyor	-	-	1.00
Computer Drafter	-	-	1.00
FULL TIME	-	5.00	7.00

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
SENIOR CENTER			
Director	1.00	1.00	1.00
Senior Activities Coordinator	2.00	2.00	2.00
Complex Maintenance Worker	1.00	1.00	1.00
Recreation Maintenance Worker II	1.00	1.00	1.00
FULL TIME	5.00	5.00	5.00
Senior Center Aide	1.00	1.00	1.00
Arts & Crafts Worker	1.00	1.00	1.00
Nutritionist	1.00	1.00	1.00
PART TIME	3.00	3.00	3.00

PERSONNEL COUNT BY DEPARTMENT

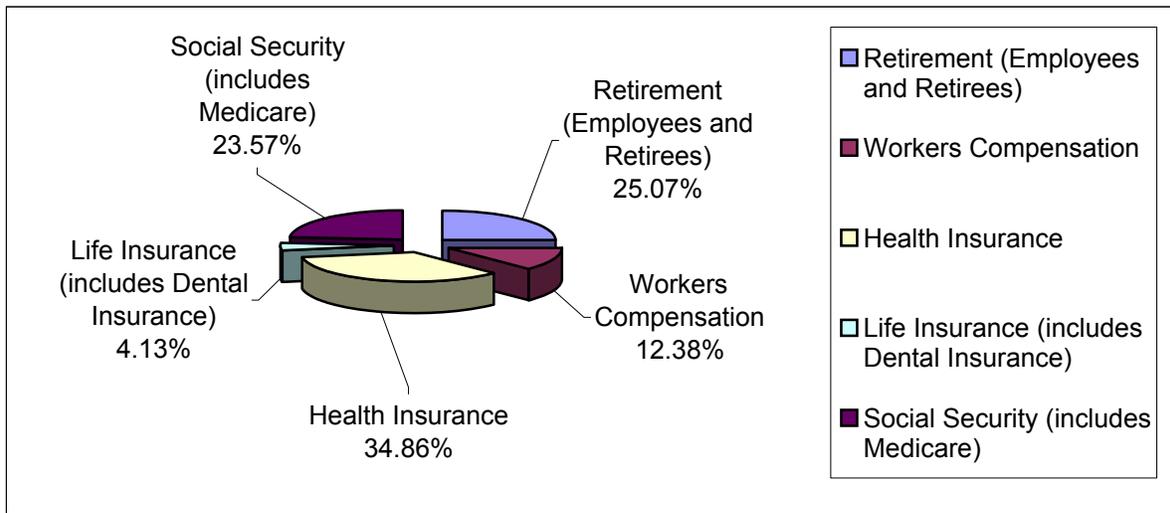
DEPARTMENT/DIVISION/ JOB TITLE	2006 BUDGET	2007 BUDGET	2008 PROPOSED
LEGAL			
City Attorney	1.00	1.00	1.00
Para Legal	1.00	1.00	1.00
FULL TIME	2.00	2.00	2.00

PERSONNEL COUNT BY DEPARTMENT

Department	Total Personnel	
	Full Time	Part Time
Police	101	11
Public Works	59	-
City Clerk	4	2
Recreation	24	18
Fire	64	-
Planning and Building	19	-
Court Clerk	6	-
City Council	-	7
Finance	13	-
Human Resources	4	-
Mayor's Office	3	-
Revenue	4	-
Engineering	7	-
Senior Center	5	3
Legal	2	-
Total	315	41

**BENEFIT COST
BY CATEGORY**

	FY-08
Retirement (Employees and Retirees)	\$ 1,215,129
Workers Compensation	600,012
Health Insurance	1,689,979
Life Insurance (includes Dental Insurance)	200,000
Social Security (includes Medicare)	1,142,660
TOTAL	<u>\$ 4,847,780</u>



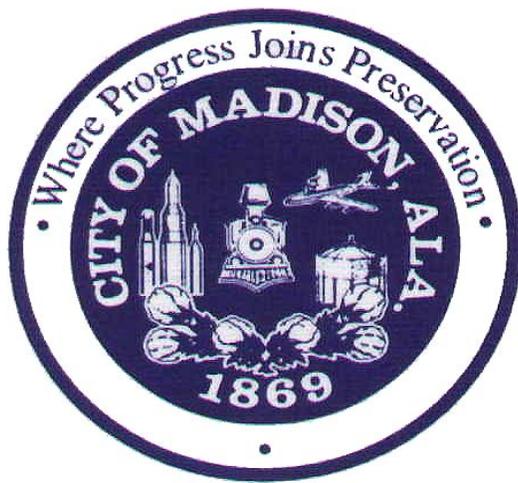
**NEW PERSONNEL
FISCAL YEAR 2008**

DEPARTMENT	POSITION TITLE	NUMBER OF POSITIONS	FULL TIME PART TIME	SALARY	COLA	PAYROLL TAXES	RETIREMENT	WORKERS COMP	OTHER	TOTAL
POLICE	Patrol Officer	6	Full Time	\$ 148,188	\$ 5,187	\$ 11,733	\$ 12,270	\$ 7,761	\$ 15,624	\$ 200,762
POLICE	Accounting Assistant III	1	Full Time	22,681	794	1,796	1,878	153	-	27,301
ENGINEERING	Surveyor	1	Full Time	39,847	1,395	3,155	3,299	2,297	-	49,993
ENGINEERING	Computer Drafter	1	Full Time	29,940	1,048	2,371	2,479	201	-	36,039
FINANCE	Administrative Assistant	1	Full Time	30,354	1,035	2,322	2,511	204	-	36,426
TOTAL		10		\$ 271,010	\$ 9,458	\$ 21,377	\$ 22,437	\$ 10,616	\$ 15,624	\$ 350,522

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

APPENDICES



THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

APPENDIX A
FINANCIAL TERMINOLOGY



BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities generally are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All governmental fund types use modified accrual basis of accounting for budgeting purposes. 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 be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Interest on general long-term debt is recorded as a fund liability when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues considered susceptible to accrual are property taxes, franchise taxes, licenses and interest. Other taxes and receipts become measurable when cash is received in the City and are recognized as revenue at that time. Shared revenues and entitlement are recorded at the time of receipt or earlier if the accrual criteria are met.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them. When the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

BASIS OF BUDGETING

The City’s annual operating budget is developed by funds on a basis consistent with generally accepted accounting principles except

- (1) Capital projects adopt project length budgets.

All annual appropriations lapse at fiscal year end. Such appropriations may be re-appropriated for the next fiscal year.

FUND RELATIONSHIPS

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

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

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

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 is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

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

Appropriation: 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 is established for real or personal property for use as a basis for levying property taxes.

Assets: Resources owned or held by the City which has monetary value.

Authorized Positions: Authorized positions are those positions, which are authorized in the adopted budget, to be filled during the 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.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial operation embodying as estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicated a financial plan for a single fiscal year.

GLOSSARY OF TERMS

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

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.

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

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

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

Capital Budget: 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 Outlay: a type of expenditure 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: major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life. Capital project is also called capital improvements.

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

City Council: seven Council members collectively acting as the legislative and the policy making body of the City.

Contingency: a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost-of-Living Adjustment: an increase in salaries to offset the adverse effect of inflation on compensation.

GLOSSARY OF TERMS

Current Taxes: taxes that are 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. A debt service may also be called an Interest and Sinking Fund.

Deficit: the 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 its delivery of services.

Disbursement: the expenditure of monies from an account.

Employee Benefits: 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 is reserved because that goods or services have not been received. When paid, the encumbrance is liquidated.

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 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 are intended to continue to be held or used, such as buildings, machinery and equipment.

GLOSSARY OF TERMS

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: a pledge of a government's taxing power to repay debt obligations.

Fund: 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 are 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 statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants: contributions from other governments to be used or expended for a specified purpose, activity or facility.

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

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 can be preserved for significantly greater number of years than most capital assets.

Interfund Transfers: amounts transferred from one fund to another.

Intergovernmental Revenues: revenues from other governments.

GLOSSARY OF TERMS

Liabilities: debt or other legal obligations arising out of transactions in the past which must be 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.

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.

Obligations: amounts which a government may be legally required to meet out its resources.

Operating Budget: 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 to be the main operating budget.

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 budget that bases expenditures primarily upon measurable performance of activities and work programs.

Prior-Year Encumbrances: 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 group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget: a budget wherein expenditures are based primarily on programs of work

GLOSSARY OF TERMS

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 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.

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.

Taxes: 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: the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

APPENDIX B



ORDINANCE NO. 2007- 219

AN ORDINANCE TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008, 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, 2007, and ending September 30, 2008; 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 2007-2008.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 24th day of September 2007 as follows:

1. That the Fiscal Year 2007-2008 Budget Documents provide for total Beginning Fund Balances, Estimated Revenues and Other Sources as follows:

A.	General Fund	\$34,060,383
B.	Special Revenue Funds	\$ 9,684,974
C.	Debt Service Funds	\$ 7,400,831
D.	Capital Improvements Fund	\$13,726,399

2. That the Fiscal Year 2007-2008 Budget Documents provide for total Expenditures (exclude appropriations for Outside Agencies (\$288,053) and Other Uses as follows:

A.	General Fund	\$30,247,551
B.	Special Revenue Funds	\$ 8,044,677
C.	Debt Service Funds	\$ 6,804,443
D.	Capital Improvements Fund	\$ 5,975,166

3. That the authorized strength of the City's personnel is hereby determined to be those positions that are authorized by the 2007-2008 fiscal year budget.
4. That a Cost of Living Adjustment (COLA) increase of 3.5% is hereby authorized and directed and the increase to be effective November 5, 2007, and to be given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
5. That longevity increases for eligible employees of the City of Madison are hereby authorized and directed, and said increases to become effective and given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
6. That the rate of 48.5 cents per mile is authorized for City business trips in lieu of being furnished a City-owned vehicle.
7. That all expenditures of City funds for labor services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving \$7,500 or more, shall be purchased from vendors awarded bids by North Alabama Cooperative Purchasing Association, the State of Alabama or the City of Madison. Exception to these requirements is purchases that are exempt from the Competitive Bid Law.
8. That in accordance with generally accepted accounting principles (GAAP) encumbrances outstanding as of September 30, 2007, shall be closed to the appropriate fund balances and will be appropriated and honored during the new fiscal year.

9. That it is the policy of the City of Madison, Alabama, to allow for Administrative Budget Adjustments. These adjustments occur on the departmental level. Department Heads may adjust specific line items within their departments as long as the adjustments do not increase or decrease the department's budget. The exceptions are adjustments, within a department, in excess of \$1,000, an increase or decrease to personnel compensation and an increase or decrease to the capital outlay line item. These exceptions require review by the City Council Finance Committee.

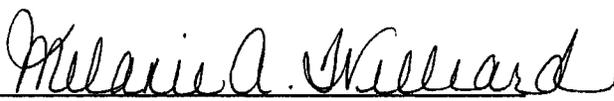
Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

READ, APPROVED AND ADOPTED this 24th day of September 2007.



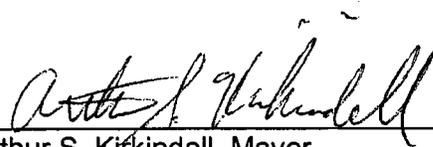
Tommy Overcash, President
Madison City Council
City of Madison, Alabama

ATTEST:



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

ADOPTED this 24th day of September, 2007.



Arthur S. Kirkindall, Mayor
City of Madison, Alabama

ORDINANCE NO. 2007-220

AN ORDINANCE TO APPROVE THE APPROPRIATIONS FOR OUTSIDE AGENCIES FOR THE ANNUAL OPERATING BUDGET OF THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008.

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, 2007, and ending September 30, 2008; and

WHEREAS, members of the City Council of the City of Madison desire to adopt an official Annual Operating Budget for the City of Madison, Alabama, for Fiscal Year 2007-2008, which expenditures include the appropriations for **not for Profit Agencies** that provide essential services to the citizens of Madison for the betterment of the community at large.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 24th day of September 2007 as follows:

1. That the Fiscal Year 2007-2008 Budget Documents provide for total appropriations for Outside Agencies as follows:

A. Huntsville/Madison County EMA	\$48,053
B. Madison County Health Department	\$25,000
C. Mental Health Center of Madison County	\$25,000
D. Madison Art Council	\$ 3,000
E. Madison Beautification and Tree Board	\$10,000
F. Botanical Garden	\$ 5,000
G. Convention Visitors Bureau	\$12,500
H. Huntsville/Madison County Chamber of Commerce	\$10,000
I. Land Trust of Huntsville and North Alabama	\$20,000
J. Madison Chamber of Commerce	\$50,000
K. Madison Greenway and Trails	\$ 2,000
L. National Children's Advocacy Center	\$10,000
M. Saturn Five Restoration Project	\$ 2,500
N. The Volunteer Center of Madison County	\$ 5,000
O. YMCA	\$60,000

READ, APPROVED AND ADOPTED this 24th day of September 2007.



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

ATTEST:



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

ADOPTED this 24th day of September, 2007.



Arthur S. Kirkindall Mayor
City of Madison, Alabama

