

CITY OF MADISON

WHERE PROGRESS JOINS PRESERVATION



Annual Operating Budget Fiscal Year Ending September 30, 2010 Madison, Alabama

**Adopted:
November 9, 2009**

CITY OF MADISON, ALABAMA

WHERE PROGRESS JOINS PRESERVATION

Annual Operating Budget Fiscal Year Ending September 30, 2010

**Prepared by:
Finance Department**

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

www.madisonal.gov

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ELECTED OFFICIALS

**PAUL FINLEY
MAYOR**

COUNCIL MEMBERS

**TIM HOLCOMBE
DISTRICT 1**

**STEVE HARAWAY
DISTRICT 2**

**JERRY JENNINGS
PRESIDENT PRO TEM
DISTRICT 3**

**TIM COWLES
DISTRICT 4**

**TOMMY OVERCASH
DISTRICT 5**

**LARRY VANNOY
DISTRICT 6**

**BILL HOLTZCLAW, PRESIDENT
DISTRICT 7**

APPOINTED OFFICIAL

Mayor's Aide.....Taylor Edge

DEPARTMENT HEADS

Police Chief	Larry Muncey
Public Works Director.....	Dana Stahl
City Clerk-Treasurer.....	Melanie Williard
Recreation Director.....	Mike Cassell
Fire Chief.....	Ralph Cobb
Planning Director.....	
Court Clerk.....	Rick Honea
Finance Director.....	Lillie Causey
Human Resources Director.....	Terri Towry
Revenue Director.....	Cameron Grounds
City Engineer.....	Gary Chynoweth
City Attorney.....	Kelly Butler
Building Director.....	Cody Phillips

THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

INTRODUCTION
and
OVERVIEW





PAUL FINLEY
MAYOR

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

CITY OF MADISON

November 10, 2009

Honorable Members of the City Council:

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

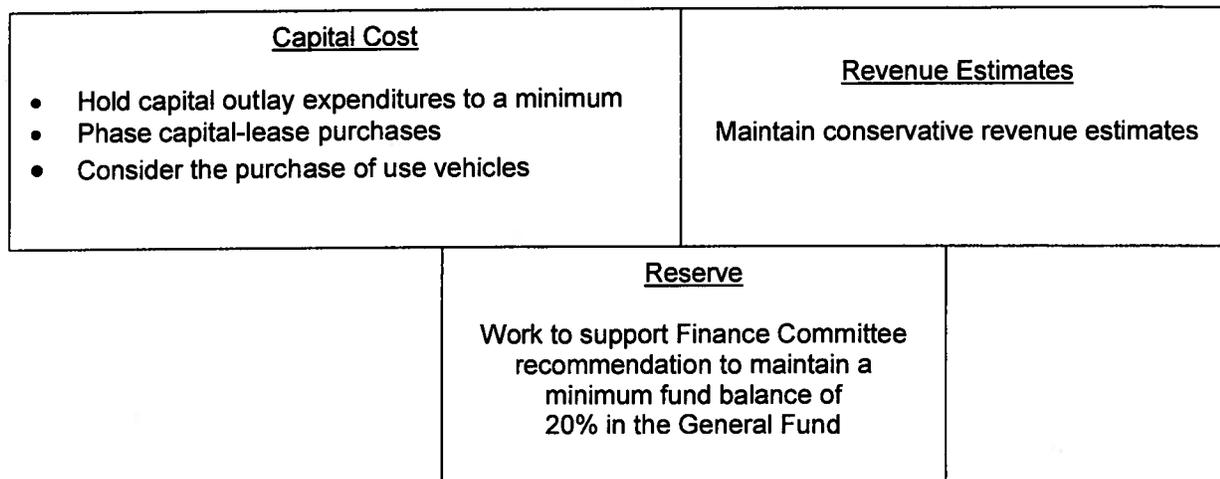
I respectfully submit the annual operating budget of the City of Madison, Alabama, for the fiscal year beginning October 1, 2009 and ending September 30, 2010. The fiscal year 2010 budget balanced in accordance with the City's fiscal policy and totals \$58,037,118.

In preparing this budget, the Budget Team demonstrated a commitment to our Mission:

To Improve the Quality of Life for EVERY Madison Resident

The Team worked through the difficult decisions involved in developing this budget. We continue to read and hear about the enormous budget challenges confronting federal, state and local governments. Some noted challenges are declining retail sales, home foreclosures and the fluctuating cost of fuel. The City of Madison is not exempt from these economic challenges. We established budget parameters to guide us through these challenges. We have the following budget parameters in place to confront the economic challenges:

<u>Personnel Cost</u>	<u>Operating Cost</u>
<ul style="list-style-type: none"> • New position hiring – need only • Fill vacant positions – need only • No discretionary overtime • Reduce seasonal/temporary employment • Reduce operating cost to fund step raises • Restrict travel and training • Restrict travel and training that require overtime 	<p>Hold operating cost to a minimum:</p> <ul style="list-style-type: none"> -Supplies -Advertising -Telephone -Maintenance -Gas and Oil -Utilities -Publications



During the mid-year review of the 2009 budget, City management exercised fiscal discipline and used innovative methods to reduce cost. Although we reduced cost, we upheld our strong commitment to maintain or increase current service-levels to our residents. The fiscal discipline will help to lessen the impact of the economy on the City, which we expect to encounter in 2010. We will continue to be diligent in monitoring our actual revenues and expenditures. I will not hesitate to recommend adjustments if conditions warrant adjusting either the revenues or the expenditures.

OVERVIEW

The 2010 budget increased \$2,604,514 or 4.70 percent compared to the 2009 budget. Revenues projected to increase \$2,706,028 or 8.62 percent compared to the 2009 budget, which had a 2.76 percent decrease. The City's overall staffing level remains the same for full time employees but the part time staffing level increase by one (1). Department heads used innovative methods to maintain service-levels with the same overall staffing level.

GENERAL FUND

Revenues in the General Fund projected to decrease \$337,949 or 1.38 percent compared to estimated actual for 2009. This decrease mostly reflected in grant revenue and excise tax. Sales tax revenue projected with only a 1.03 percent or \$99,686 increase compared to the amount estimated for 2009.

The expenditures in the General fund projected to increase \$2,264,111 or 8.15 percent over the estimated actual for 2009. This increase reflected in the growth costs of employee medical insurance premiums and retirement benefits. In light of the expenditure drivers, we balanced the budget in a conscious and prioritized manner.

A fund balance of \$4,655,298 projected for the General Fund at the end of fiscal year 2010. This fund balance is 19.21 percent of the estimated revenues for 2010, which exceeds the requirement of the fiscal policy by 9.21 percent and is 15.49 percent of projected expenditures.

ECONOMIC OUTLOOK

We have our challenges. While 2009 was a challenge fiscally, we used it as a time to prepare for expected economic change. The City Council supported the redesign of our webpage and the contract with our Economic Development asset.

We completed the redesign of our webpage in 2009. The investment we made in the webpage represents a critical component in accomplishing our mission of improving the quality of life and economic development. Our webpage is a worldwide communication tool. As an economic development tool, the webpage allows for interactive site locator map and available properties database to assist prospective businesses in finding appropriate land or leased space. We now feel we are prepared when the tide turns.

SUMMARY

This budget includes the key issues expected to affect the City during fiscal year 2010 and the goals we established. The little to no growth in sales tax is a key issue expected to affect the City. The Revenue Department monitors revenues on a regular basis and I will not hesitate to recommend adjustments if conditions warrant adjusting either the revenues or the expenditures. Our goal is to continue to provide high quality programs and services in an efficient manner in keeping with our mission to improve the quality of life for EVERY Madison resident.

CLOSING

Preparing a budget to meet the demands of the residents and remain fiscal prudent was not easy. The City faces some unknowns based on the challenges of the economy. We are optimistic about these challenges. We have budget parameters in place to help guide us through these challenges.

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

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

Respectfully submitted,

Paul Finley
Mayor
City of Madison, Alabama

Welcome to a Look at The City of Madison, Alabama

GEOGRAPHY

The City of Madison is located in North Alabama in the Western part of Madison County and is adjacent to the City of Huntsville. The City is located on I-565 linking the City of Madison and the City of Huntsville and provides easily access to Interstate 65. The City has a total land area of 25 square miles.



HISTORY

The history of Madison as a town actually began in 1856 when the Memphis and Charleston Railroad Company laid tracks. In 1958, Judge Clemons was among the original landowners here. He planned the town lots fronting on the railroad, each of which measured 66' by 198'. A depot constructed on one of Clemons' lots and a house built for T.J. Clay, who was the first station agent.

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

FORM OF GOVERNMENT

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

The City Council is responsible for adopting ordinances, resolutions, budgets, appointing committees and hiring the City Clerk-Treasurer, Police Chief and Fire Chief. The Mayor is responsible for carrying out the policies and ordinances adopted by the City Council, appointing heads of City departments, managing the affairs of the City, supervising a staff of approximately 414 employees including 13 department heads, 307 regular full time employees, 34 regular part time employees and 60 temporary part time employees. An organizational chart of the City included in the Introduction Section of this document.

DEMOGRAPHICS

The City is part of a growing residential and commercial area in the region, which has a mixture of manufacturing and industrial base. New development in the area provided residents with a variety of stores to obtain their good and services.

The City collects 2 ½% of sales and use tax from the businesses within its corporate limits. An estimated total of \$9,700,314 collected for sales tax in fiscal year 2009. The City uses the 2% sales tax for general purposes, which support the activities accounted for in the General Fund.

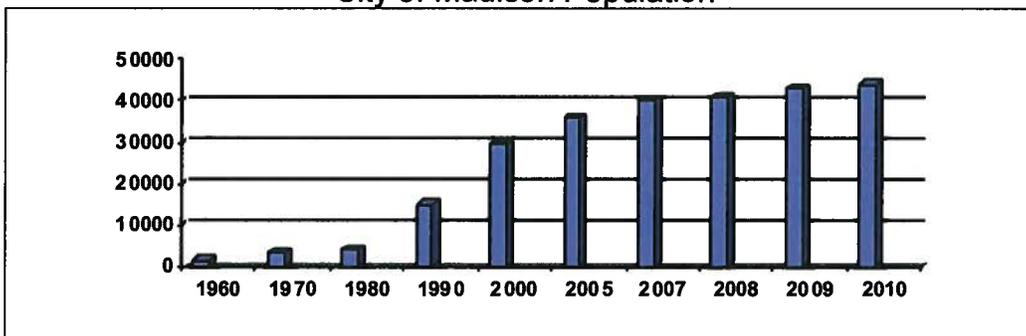
Madison County collects property taxes for the City of Madison and remits the property taxes to the City net a collection fee ranging from 1 to 5 percent. The ten largest taxpayers listed below:

Ten Largest Taxpayers

Name of Taxpayer	Type of Business	FY-2008 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Intergraph Corporation	Computer sales	\$11,028,880	2.16%
Colonial Realty Limited Partnership	Apartment rental	4,342,200	.85%
Flagstone Investors, Ltd. Partnership	Apartment rental	4,251,020	.83%
Grand Reserve at Madison, LLC	Apartment rental	2,795,300	.55%
Lexington Apartments	Apartment rental	2,843,780	.56%
MV Apartments, LLC	Apartment rental	2,119,300	.41%
Wal-Mart Stores East, #332	Department store	2,092,160	.41%
Lowe's Homes Centers, Inc.	Home Improvement Store	1,845,320	.36%
Madison Surgery Center, LLC	Medical care	1,867,160	.36%
Knology of Huntsville, Inc.	Communication company	1,829,860	.35%
Total		\$35,014,980	6.85%

The City's population grew 4.65 percent (4.65%) from 2008 to 2009. The population estimated to grow 2.80 percent (2.80%) in fiscal year 2010.

City of Madison Population



In 2009, U.S. News & World Report ranked City of Madison, Alabama, #49 Best Places to Live and Second Best Place to Grow Up.



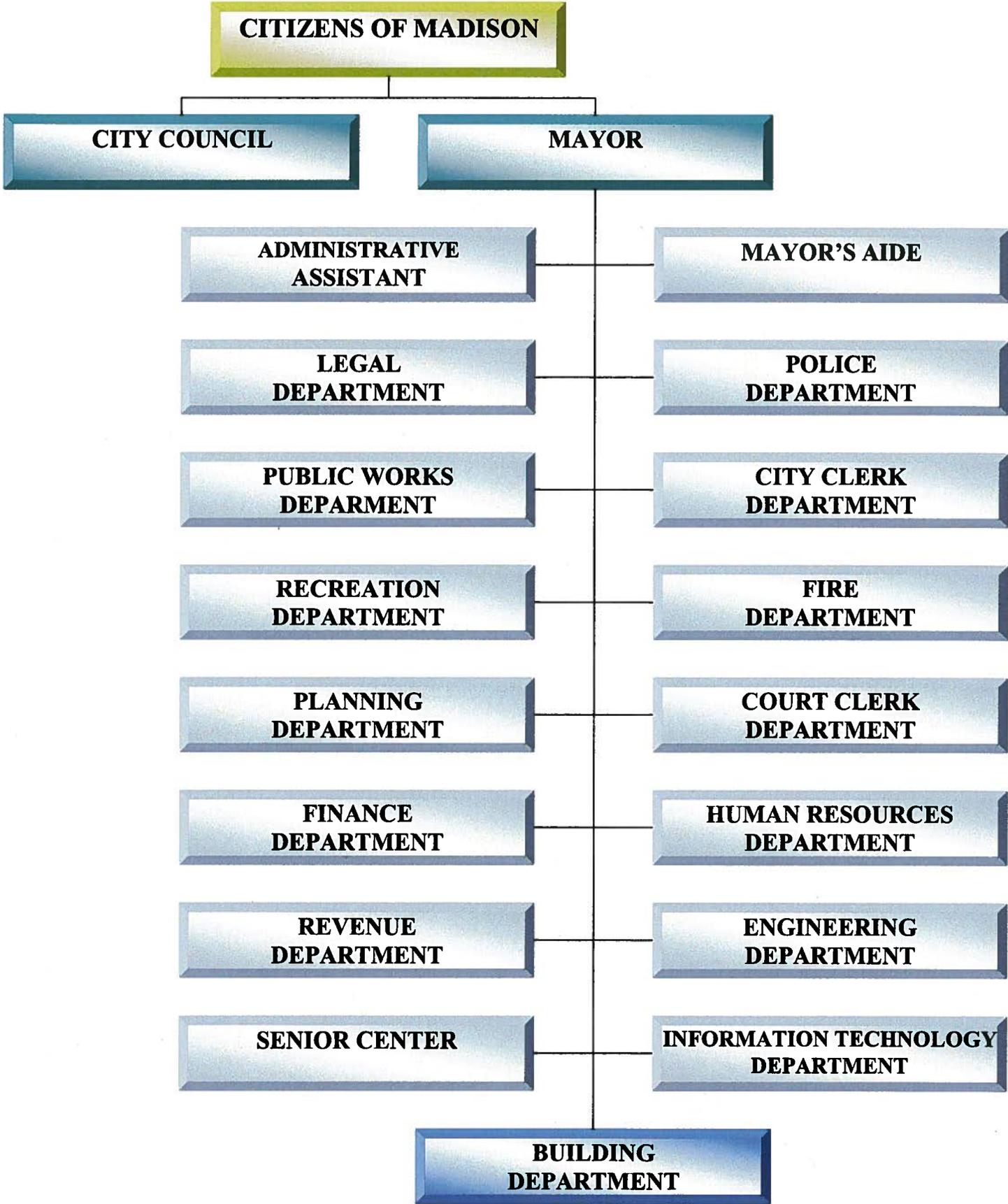
The City provides a full range of services to its citizens including police and fire protections, municipal court services, land use planning services, building permits and inspection services, construction and maintenance of streets, sidewalks and other public facilities. The City also provides public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

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

MEETINGS

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

**CITY OF MADISON, ALABAMA
ORGANIZATIONAL CHART**



BUDGET PROCESS

DEFINITION AND AUTHORITY

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

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

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

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

BUDGET PREPARATION

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

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

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

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

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

PUBLIC HEARINGS - WORK SESSIONS

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

PUBLIC ACCESS

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

ADOPTION

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

BUDGET AMENDMENT

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

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

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

CITY OF MADISON, ALABAMA
Budget Schedule
Fiscal Year 2010

DATE	RESPONSIBILITY	ACTION
June 1 -	Revenue and Finance Departments	Estimate revenues
June 16 - 22	Mayor and Finance Committee	Develop budget guidelines
June 23	Mayor	Distributes budget guidelines to department heads
June 24 - July 28	Department Heads	Prepare departmental budgets (operating and capital)
July 28	Department Heads	Submit departmental budgets to Mayor and Finance Department
July 29 - August 3	Finance Department	Performs audit and data entry of departmental budgets
August 4 - 7	Mayor and Finance Department	Review departmental budgets with department heads
August 8 - 16	Mayor and Finance Department	Prepare proposed annual operating budget
August 17	Mayor	Meets with department heads to finalize departmental budget requests
August 18 - 23	Mayor and Finance Department	Finalize proposed annual operating budget
August 24	Mayor	Submits proposed annual operating budget to Finance Committee
August 25 - September 23	Finance Committee	Discussions and recommendations on proposed annual operating budget
September 24 - October 4	Finance Department	Data entry - Finance Committee's recommendations
October 5	Mayor and Finance Committee	Submit proposed annual operating budget to City Council
October 6 - November 4	City Council	Holds work sessions and/or public hearings
November 5 - 8	Finance Department	Data entry - City Council's changes to proposed annual operating budget
November 9	City Council	Holds public hearing and adopt annual operating budget
After Adoption	Finance Department	Data entry - final changes, if necessary
After Adoption	City Clerk-Treasurer's Office	Publishes adopted annual operating budget
After Adoption	Mayor	Notifies department heads of adopted annual operating budget
After Adoption	Finance Department	Incorporates adopted annual operating budget into accounting system
After Adoption		Implement Budget

BUDGET GUIDELINES FOR FISCAL YEAR 2010

1. Each department's budget should be prepared on the forms provided and supply justifications for each request. Use separate forms for each fund.
2. Each department should provide a performance measure/services schedule. Where appropriate, use workload and productivity measures to assess the department's efficiency and effectiveness. This schedule must be included in each department's budget request document.
3. Population estimated at 44,000 for fiscal year 2010.
4. All departments should prioritize and limit (keep a tight rein) capital outlay requests. Each capital outlay request must be for an item with a value of \$1,000 or more and a useful life of more than one year.
5. Each department should include step raises for all eligible employees in accordance with the approved pay plans and procedures.
6. Each department should reimburse employees at a mileage rate of \$.485 for use of personal vehicles performing services on behalf of the City.
7. Each department should defer requesting a Cost of Living Adjustment (COLA) for eligible employees until the mid-year budget review process.
8. If possible, each department should defer requesting new positions until the mid-year budget review process.
9. If possible, each department should defer filling vacant positions until the mid-year budget review process.

City of Madison



Municipal Complex

Where Progress Joins Preservation

FY 2009 ACCOMPLISHMENTS

The City of Madison was successful in meeting many of the projected goals and objectives stated in the 2009 budget. Highlighted below are some of the major accomplishments:

- ▶ Provided matching grant funds for qualified projects such as Domestic Violence Grant, Police Department Grants and Fire Department Grants.
- ▶ Contracted with an Economic Development Company to increase economic development within the City.
- ▶ Completed redesign of the City's Webpage.
- ▶ Public Works Department put two (2) new knuckleboom trucks in operations.
- ▶ Constructed improvements to the special needs playground at Palmer Park.
- ▶ Constructed improvements at Dublin Park for ADA compliance.
- ▶ Funded 2 percent (2%) Cost of Living Adjustment (COLA) and provided step increases to eligible employees to maintain a competitive employee compensation package.
- ▶ Funded support for \$50,000 to Madison City Schools.
- ▶ Reroofed the Roundhouse on the Village Green for \$15,284.
- ▶ Provided final payment on the lease-purchase of the phone system for City Hall.
- ▶ Established a new Building Department and transferred the Building Service Division from the Finance Department to the new department.
- ▶ Constructed improvements to the Court Room for approximately \$86,209.
- ▶ Police Department continued the process to expand the department.
- ▶ Fire Department continued the process to relocate Fire Station No. 2
- ▶ The City retained its bond rating of an AA with Standard & Poor's and an A1 with Moody's Investor Services, Inc.
- ▶ City of Madison named Second Best Place to Grow Up by U.S. News & World Report
- ▶ City of Madison ranked #49 Best Places to Live by U.S. News & World Report

FY 2010 GOALS AND OBJECTIVES

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

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

- ▶ **Continue and/or Improve Existing Services**
 - Police and Fire Protections
 - Municipal Court Services
 - Trash Collection Services
 - Construction and Maintenance of Streets, Sidewalks, and other Infrastructure
 - Land Use Planning
 - Building Permits and Inspection Services
 - Operations of city-owned Buildings
 - Parks and Recreational Activities
 - General Administrative Services

- ▶ Funds provided in the General Fund to continue the services of the Economic Development Team.

- ▶ Funds provided in the General Fund for \$1,116,723 of capital outlay expenditures.

- ▶ Funds provided in the General Fund for \$150,000 of improvements for neighborhood parks.

- ▶ Funds provided in the General Fund to support \$105,600 of special projects.

- ▶ Funds provided in the General Fund for step raises for eligible employees and funds for one (1) Record Clerk for the Police Department and one (1) Coordinator for the Human Resources Department.

- ▶ Funds provided in the Gas Tax Fund to support \$300,000 of annual street paving and street related projects.

- ▶ Funds provided in the Gas Tax Fund to support \$389,969 of specialty supplies for street signs, signals and routine maintenance.

- ▶ Funds provided in the Gas Tax Fund to support \$15,000 of traffic calming devices.

- ▶ Funds provided for local match requirements for qualified grant projects such as Domestic Violence Grant, Police Department Grants and Fire Department Grants.

- ▶ Fund balance of the General Fund estimated to exceed the requirement of the fiscal policy, which states the fund balance of General Fund must be greater than or equal to 10 percent or more of the estimated revenues. The estimated fund balance is 19.21 percent of the estimated revenues for 2010, which is 9.21 percent (9.21%) higher than the requirement of the fiscal policy.

GENERAL FUND

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

Balance Budget Policy

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

Revenues and Other Sources

The revenues of the General Fund are classified in five (5) categories: **Taxes, Licenses and Permits, Fines, Intergovernmental and Other Revenues. Other Sources** are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund. The revenues estimated to decrease \$337,949 or 1.38% less than the estimated revenues for 2009. Other sources estimated to increase \$1,077,234 or 35.44% more than the amount estimated for 2009.

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

Sales Tax

Sales tax is the largest revenue source of **TAXES**. The total sales tax rate for the City is eight percent (8%) per dollar on all goods and services deemed taxable. The 8% sales tax includes 4 cents state tax, 1 ½ cents county tax, 2 cents city tax for general purposes and ½-cent city tax for debt service and general purposes.

The two cents sales tax for general purposes reported in the General Fund. Sales tax is the largest revenue source in the General Fund. Sales tax estimated to generate \$9,800,000, which is an increase of \$99,686 or 1.03% more than the amount estimated for 2009.

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

Privilege Licenses

Privilege licenses are the largest revenue source of **LICENSES AND PERMITS**. Privilege licenses fee charged and collected by the City from all conducting business within the corporate limits of Madison. Privilege licenses are the largest revenue source of licenses and permits revenues and estimated to generate \$2,941,990 in 2010. This amount represents 10.38 percent of total revenues and other sources.

Property Taxes

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

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

The property tax revenue estimated to generate \$3,785,250. This amount represents 13.35 percent of total revenues and other sources. Property taxes are the largest revenue source of the intergovernmental revenues.

The Citizens of Madison voted an increase of 1/5 mill and 5½ mills property taxes in 1989. The City accounts and reports these revenue sources in the Special Revenue Funds.

Trash Collection Fees

Trash collection fees are the largest revenue source of **OTHER REVENUES**. Trash Collection Fees are based on a \$5.00 fee per month for collection of trash per single-family residential unit fronting on a publicly dedicated street within the corporate limits of Madison.

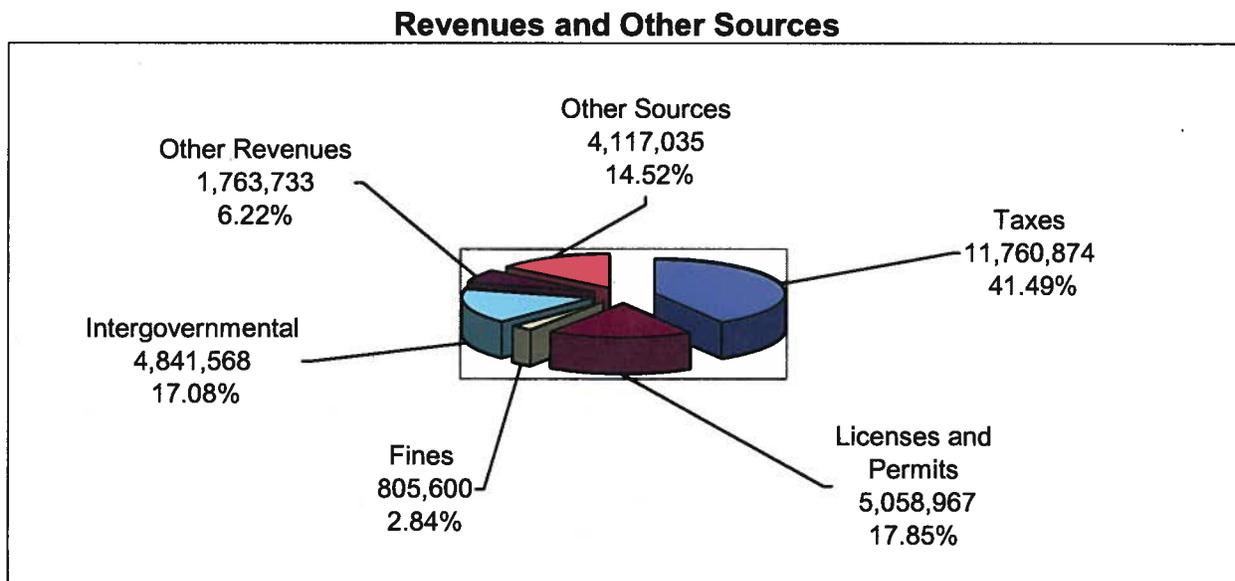
Trash collection fees estimated to generate \$915,000. This amount is net a collection fee charged by Madison Utilities for billing and collection services.

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

Other Sources

OTHER SOURCES are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund and proceeds from capital leases. A total of \$4,117,035 estimated for other sources.

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



Expenditures and Other Uses

The activities of the General fund projected to generated \$30,060,108 in expenditures, which \$685,998 projected for debt service, \$1,116,723 projected for capital outlay-capital outlay lease purchases and the remaining \$28,257,387 projected for personnel services and other operating expenditures. Other uses totaled \$277,047. Other uses are not expenditures but are resources transferred to other funds to support expenditures charged in the Library Fund and the Domestic Violence Fund.

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

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

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

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

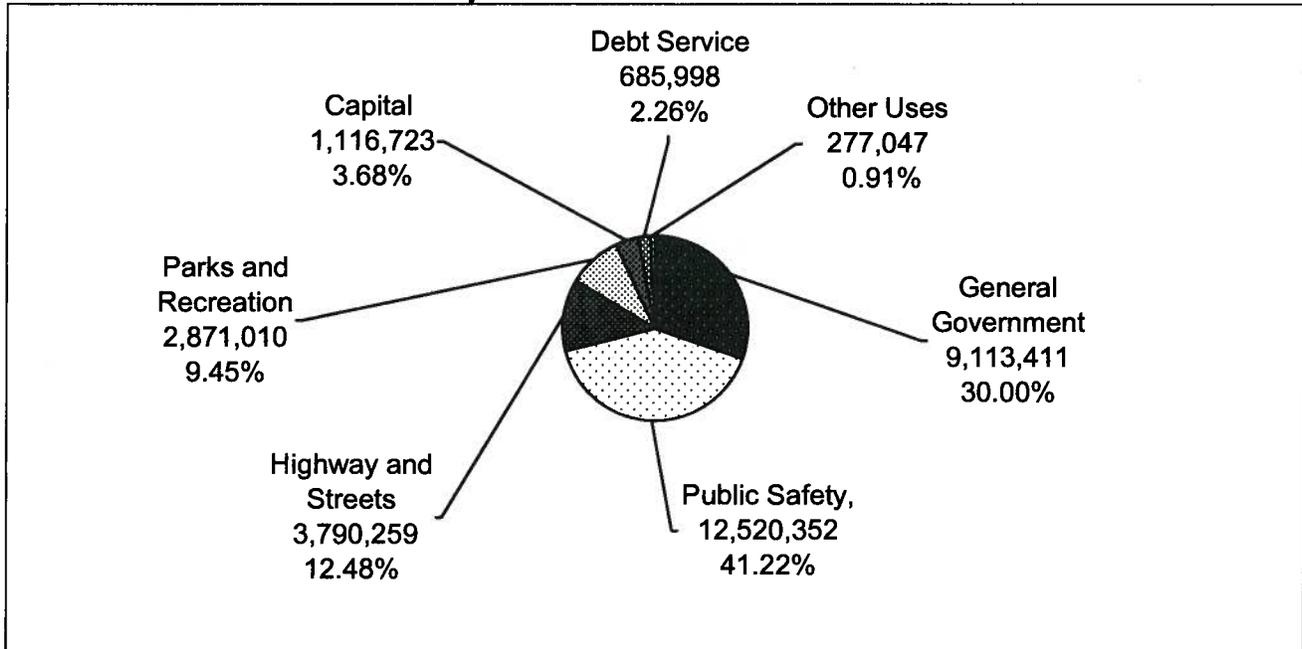
- (4) Parks and Recreation**
 - Recreation Department
 - Senior Center

- (5) Capital Outlay**
 - All Departments

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

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

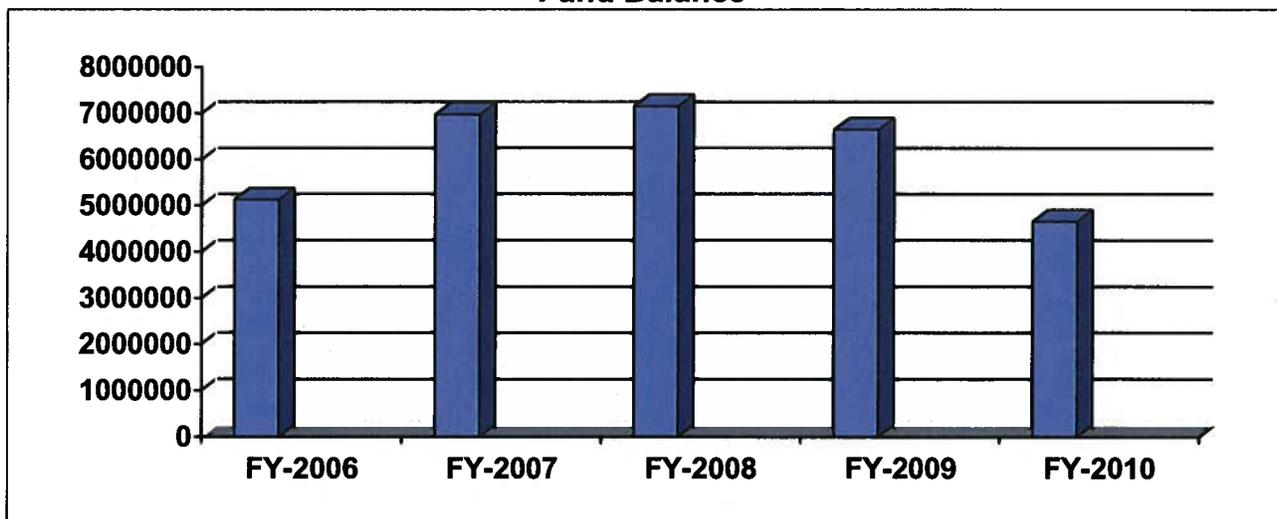
Expenditures and Other Uses



Fund Balance

The fund balance of the General fund projected to total \$4,655,298 at September 30, 2010. This projected fund balance exceeds the requirement of the fiscal policy, which requires the fund balance to be greater than or equal to 10 percent (10%) of the estimated revenues. The projected fund balance represents 19.21 percent (19.21%) of the estimated revenues, which exceeds the requirement of the fiscal policy by 9.21 percent (9.21%).

Fund Balance



SPECIAL REVENUE FUNDS

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

Gasoline Taxes and Inspection Fee Fund

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

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

TVA Tax Fund

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

Senior Center Donation Fund

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

Library Fund

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

Water Distribution and Storage Project Fund

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

Corrections and Court-ETC (Fines) Fund

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

Municipal Government Capital Improvement Fund

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

Domestic Violence Fund

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

Cemetery Fund

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

DEBT SERVICE FUNDS

A **Debt Service Fund** is used to account for the accumulation of resources and payment of general obligation bond interest and principal from government resources. The City prepared budgets for nine (9) debt service funds. The projected activities of each fund are detailed in Debt Service Funds Section in this document.

LONG-TERM DEBT POLICIES AND OBJECTIVES

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

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

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

Authorization to Issue Debt and Legal Debt Margin

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

Impact of Capital Improvement Program

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

CAPITAL PROJECTS FUNDS

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

The City's long-term planning has been consolidated into a comprehensive document detailing all capital improvements projects. This plan is the City's "road map" to which infrastructure, facilities and park projects will be done in the coming years. The capital improvements program document includes a five-year plan for construction of streets, sidewalks, drainage projects, City facilities, park master plan, equipment and building plan. This document details all funded projects identified to date. Each project contains a fiscal impact analysis. The projections for the current fiscal year included in the document.

FISCAL POLICY

I. INTRODUCTION

A. Purpose Statement

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

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

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

B. Annual Review of Policy

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

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

The Finance Department will administratively manage all grants awarded to and accepted by the City. The financial staff will maintain current knowledge of all federal and state award requirements. The financial staff will maintain, update and monitor schedules of expenditures 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) Outside independent accountants (auditors) will audit the City annually. 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 will complete a report on the City's financial statements within 100 days of the City's fiscal year end, and the auditor's management letter will be presented to the City staff in accordingly. The Auditors will issue an interim

management letter prior to this date if any materially significant internal control weaknesses discovered.

2) The Auditors are accountable to the Mayor and can communication with either 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) in accordance with the Generally Accepted Accounting Principles (GAAP) and will present the CAFR annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Finance Department will present the CAFR to the Mayor within 120 days after the end of the fiscal year unless staffing limitation precludes reporting within that period. If there is a delay with the CAFR, 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 addressed throughout the policy.

III. INTERNAL CONTROLS

A. Objective

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

B. Written Procedures

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

C. Department Heads Responsible

Each Department Head is responsible for ensuring that good internal controls followed throughout his or her department; that all Finance Department guidelines on accounting and internal controls implemented; that all independent auditor internal control recommendations addressed.

IV. OPERATING BUDGET

A. 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 Finance Department prepares the budget under the directions of the Mayor, with the cooperation of all City Departments. The Mayor submits the proposed budget to the City Council Finance Committee. The City Council Finance Committee makes any necessary changes and transmits the document to the City Council.

B. Balanced Budget

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

C. Adoption Process

The Mayor will present the budget 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.

D. Amendment Process

Department Heads can adjust specific line items within their department, as long as the adjustments do not affect total appropriations, the capital outlay line item or the salary line item. The City Council Finance Committee must approve adjustments that exceed a cumulative amount of \$1,000. The City Council must approved amendments that require transfers between departments and expenditures requests, which result in budget overruns.

E. Planning

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

F. Performance Measures and Productivity Indicators

Where appropriate, performance measures and productivity indicators will be developed and used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process and reported to the City Council at least quarterly.

V. CAPITAL BUDGET AND PROGRAM

A. Preparation

The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually in conjunction with the operating budget. The capital budget is compiled by the Finance Department, under the directions of the Mayor, with the

involvement of all required Department Heads. The Finance Department will monitor integration of the fiscal impact of capital improvements on the operating budget.

B. Definitions

- 1). Facilities include any structures or properties owned by the City, the land upon which the facility is situated for the provision of the City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries, fire stations.
- 2). Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for the provisions of City services. Typically included are thoroughfares, bridges and drainage channels.

C. Control

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

D. Program Planning

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

E. Alternate Resources

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

F. Debt Financing

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

G. Infrastructure Maintenance

The City recognizes that deferred street maintenance increases future capital cost by an estimated five-to ten-fold. Therefore, the Special Revenue Fund Gas Tax budget will be to maintain the quality of 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 a 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 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
The City will not use one-time revenues for ongoing operations. The City will use nonrecurring revenues only for nonrecurring expenditures. The City will try to avoid using nonrecurring revenue to balance the budget.
- I. Property Tax Revenues
Property taxes levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If real property taxes 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 granted only in accordance with the law and if 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 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) mills 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. Revenue from the 5.5 mills ad valorem tax in excess of revenue required for debt service on the Series 1990 water and sewer warrants and revenue from the seven (7) mills 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) mills ad valorem tax toward the debt services on bonded debt.
- M. Franchise Agreement
The City will monitor the status of existing financial agreements and take necessary actions to negotiate new agreements best to serve the citizens of Madison.
- N. Interest Income
Interest earned from investment of available monies, whether in a pool or not, the City will distribute the funds in accordance with the operating and capital budgets in accordance with the equity balance of the fund from which moneys invested.
- O. Revenue Monitoring
The City will regularly compare revenues actually received to budgeted revenues and investigate variances. The appropriated budget reports will contain the summarization of this process.

VII. EXPENDITURE CONTROL

- A. Level of Control
In the General fund, the departmental level is the level of budgetary control for expenditures. In all other funds, the City will maintain budgetary control at the fund level (through the Finance Director). Budget adjustments between funds require the approval of the City Council. Budget amendments at lower levels of control made in accordance with the applicable administrative procedures through the Finance Department.
- B. Central Control
Departments will not expend salary and capital budgetary savings without the authorization of the City Council Finance Committee and/or City Council.
- C. Purchasing
All purchases shall be in accordance with the City's purchasing policies. Purchases and contracts of \$15,000 or more will conform to the formal bidding process. The City Council must approve contract awarded on purchases and contracts of \$15,000 and more.
- D. Prompt Payment
The City will make every effort to pay all invoices within 30 days of receipt. Procedures will

be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonable delayed in order to maximize the City's investment cash, when such delay does not violate the agreed upon payment terms.

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

VIII. ASSET MANAGEMENT

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

IX. FINANCIAL CONDITION AND RESERVES

- A. No Operating Deficits
The City will pay current expenditures with current revenues. City will use reserves only for emergencies or nonrecurring expenditures, except if balance levels exceed guidelines minimums with approval of the City Council.
- B. Operating Reserves
The balance of operating reserves of the General Fund should never fall to 10% of the 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. The City will investigate all reasonable options to finance losses.
- D. Compensated Absences
A portion of the reserves in the General Fund will pay for accrued vacation leave. Where reasonably possible, the City will pay for accrued vacation leave by allowing a vacated position to remain open for several weeks.
- E. Equipment Replacement
The City will maintain an Equipment Replacement Fund to replace major equipment. The

City will base the transfer of funds on a depreciated calculation of each piece of equipment.

X. DEBT MANAGEMENT

- A. Long-Term Debt
The City will not use long-term debt for operating purposes and the life of the bonds should not exceed the useful life of the projects financed.
- B. Rating
The City will make full disclosure of operations to the bond rating agencies. The City staff, with the assistance of the City Attorney, its Financial advisor and Bond Counsel, will prepare the necessary materials for presentation to the rating agencies.
- C. Federal Requirements
The City will maintain procedures to comply with arbitrage rebate and other Federal requirements as necessary.
- D. Debt Service Reserves
The Debt Service Fund should not have reserves or balances in excess of the amount required by the paying agent.
- E. Debt Burden
The Debt Burden should be within the norm of comparable cities.
- F. Debt Structuring
The City will issue bonds with an average life of twenty-five (25) years or less, if possible, in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.
- G. Competitive vs. Negotiated Bidding
The City will analyze on a per issue and market basis the desire to utilize competitively versus negotiated sale of bonds. The fiscal staff will present to management and council advantages and disadvantages of the process.
- H. Bidding Parameters
The City will construct the notice of sale to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
- limits between lowest and highest coupons
 - coupon requirements relative to the yield curve
 - method of underwriter compensation, discount or premium coupons
 - use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
 - use of bond insurance
 - deep discount bonds
 - call provisions
- I. Bond Issuance Advisory Fees and Costs
The City will be actively involved in the selection of all financial advisors, underwriters, paying

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

XI. STAFFING AND TRAINING

A. Adequate Staffing

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

B. Training

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

C. Awards

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

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

FINANCIAL SUMMARIES



BUDGET SUMMARY

Governmental Functions

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

Financial and Budgetary Controls

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

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

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

Fund Accounting

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

- General Fund – The General Fund is main operating fund of the City of Madison. It is used to account for all financial resources and transactions of the City, except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes as required by law or administrative regulation.
- Debt Service Funds – Debt Service Funds used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs.

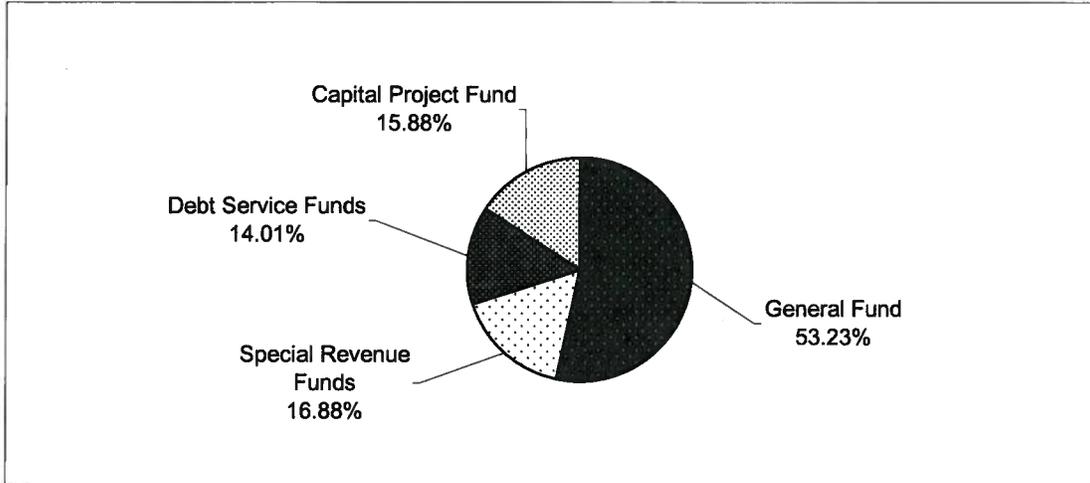
Financial Summary

- Capital Projects Funds – Capital Projects Funds used to account for financial resources designated for the acquisition or construction of generally governmental capital improvements.

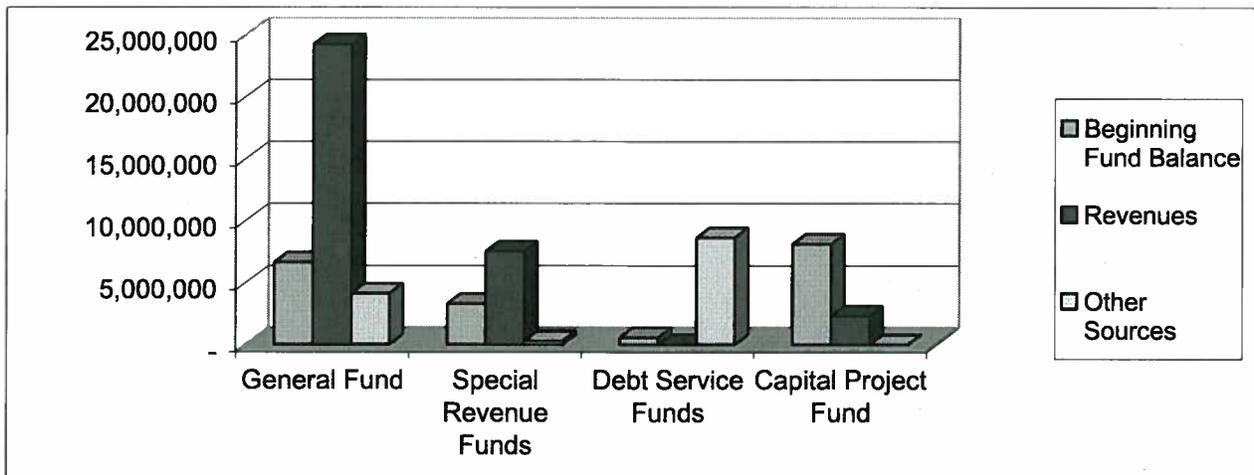
CITY OF MADISON, ALABAMA

FISCAL YEAR 2010					
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL
BEGINNING FUND BALANCE (Estimated) OCTOBER 1, 2009	\$ 6,644,676	\$ 3,294,471	\$ 583,137	\$ 8,110,508	\$ 18,632,792
REVENUES					
Taxes	11,760,874	2,500,000	-	-	14,260,874
Licenses and Permits	5,058,967	-	-	-	5,058,967
Fines	805,600	345,133	-	-	1,150,733
Intergovernmental	4,841,568	4,638,411	-	2,285,043	11,765,022
Other Revenues	1,763,733	43,394	302	42,598	1,850,027
Total Revenues	24,230,742	7,526,938	302	2,327,641	34,085,623
Other Sources	4,117,035	277,047	8,627,251	-	13,021,333
Total Revenues and Other Sources	28,347,777	7,803,985	8,627,553	2,327,641	47,106,956
TOTAL RESOURCES	34,992,453	11,098,456	9,210,690	10,438,149	65,739,748
EXPENDITURES					
General Administration	946,274	604,213	-	65,530	1,616,017
Police Department	6,310,314	29,000	-	1,270,835	7,610,149
Public Works Department	3,330,495	1,141,269	-	5,125,118	9,596,882
City Clerk Department	803,161	-	-	-	803,161
Recreation Department	2,577,880	-	-	734,458	3,312,338
Fire Department	4,892,252	-	-	2,065,669	6,957,921
Planning Department	384,965	-	-	-	384,965
Court Clerk Department	1,095,813	-	-	-	1,095,813
City Council	160,456	-	-	-	160,456
Finance Department	629,253	-	-	-	629,253
Human Resources Department	4,207,806	-	-	-	4,207,806
Mayor's Office	406,914	-	-	-	406,914
Revenue Department	287,337	-	-	-	287,337
Engineering Department	459,764	-	-	-	459,764
Senior Center Department	293,130	-	-	425,000	718,130
Information Technology Division	293,896	-	-	-	293,896
Legal Department	332,278	-	-	-	332,278
Building Department	845,399	-	-	-	845,399
Capital Outlay	277,791	52,550	-	-	330,341
Capital Leases	838,932	-	-	-	838,932
Debt Service:					
Interest	92,332	-	5,602,251	-	5,694,583
Principal	593,666	-	3,025,000	-	3,618,666
Total Expenditures	30,060,108	1,827,032	8,627,251	9,686,610	50,201,001
Other Uses	277,047	7,559,070	-	-	7,836,117
TOTAL EXPENDITURES AND OTHER USES	30,337,155	9,386,102	8,627,251	9,686,610	58,037,118
ENDING FUND BALANCE					
DESIGNATED/RESERVED	2,423,074	1,708,411	583,439	751,539	5,466,463
UNDESIGNATED/UNRESERVED	2,232,224	3,943	-	-	2,236,167
PROJECTED FUND BALANCE SEPTEMBER 30, 2010	\$ 4,655,298	\$ 1,712,354	\$ 583,439	\$ 751,539	\$ 7,702,630

TOTAL RESOURCES BY FUND

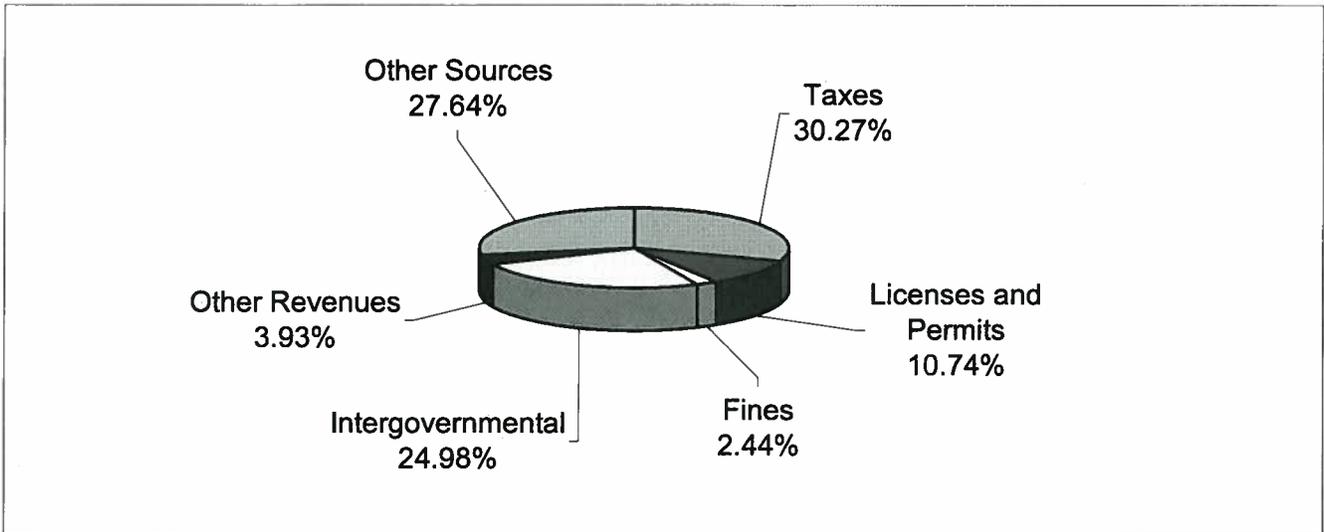


	Total Resources	% of Total
General Fund	\$ 34,992,453	53.23%
Special Revenue Funds	11,098,456	16.88%
Debt Service Funds	9,210,690	14.01%
Capital Project Fund	10,438,149	15.88%
TOTAL	\$ 65,739,748	100.00%

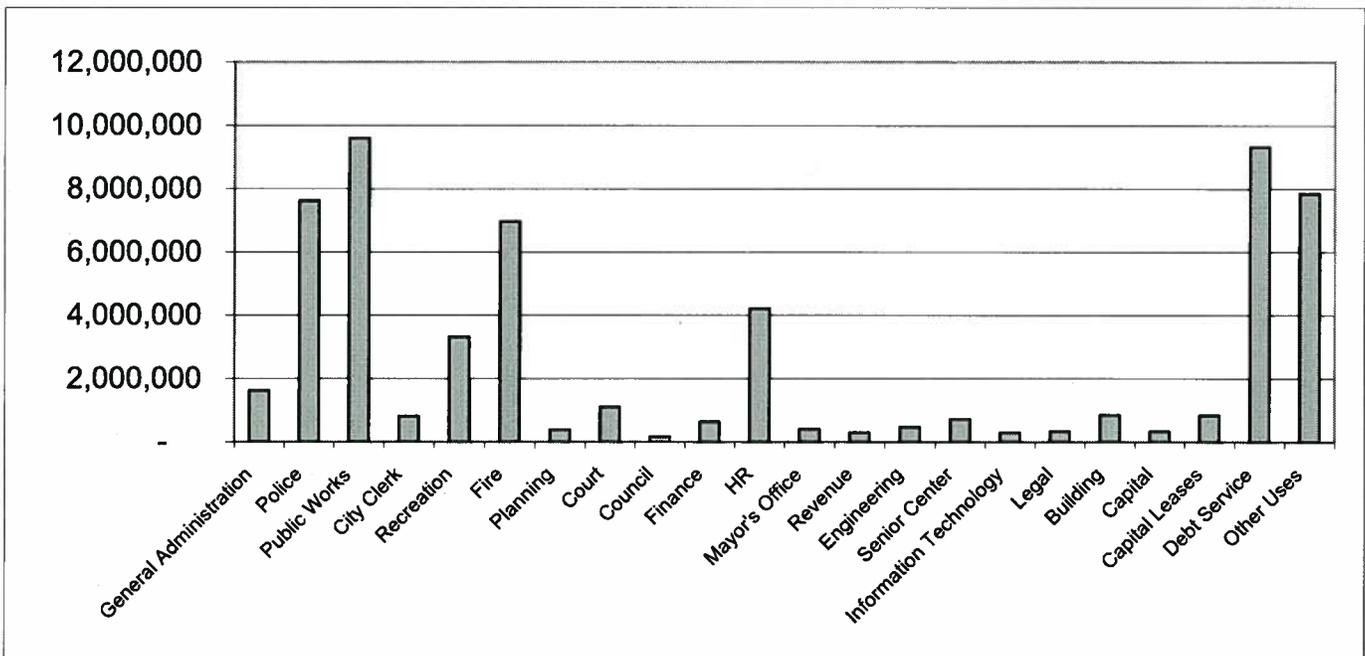


COMBINED SUMMARY

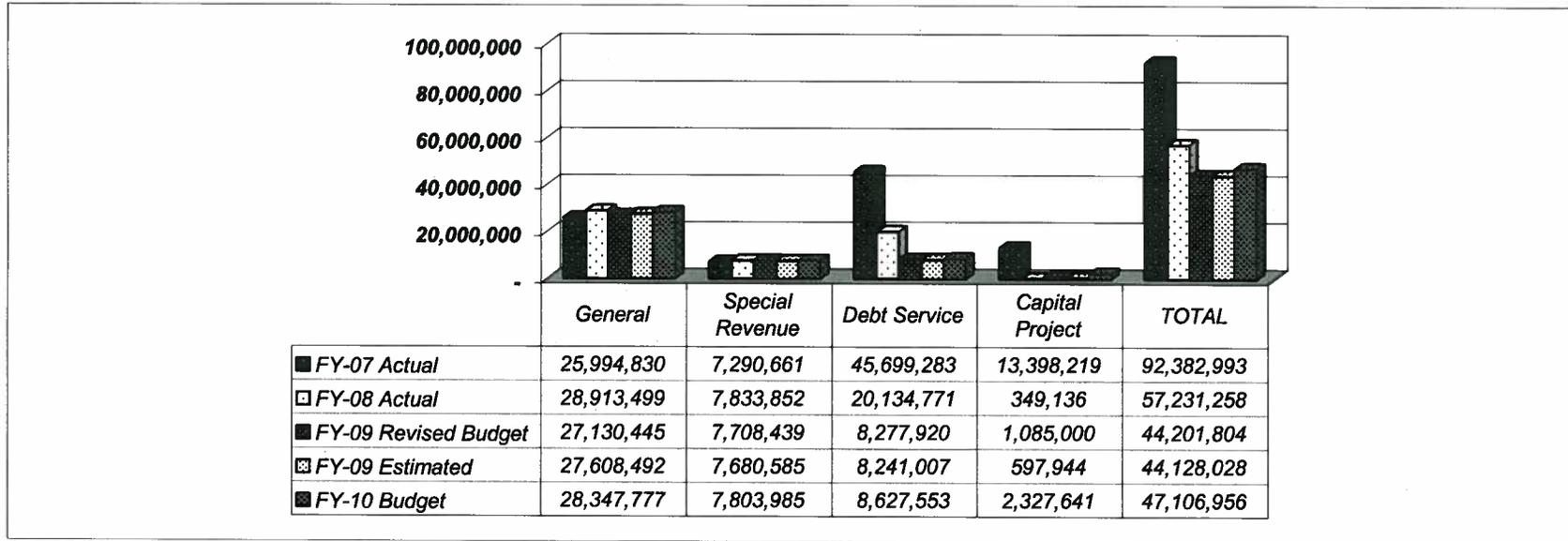
REVENUES AND OTHER SOURCES



EXPENDITURES AND OTHER USES

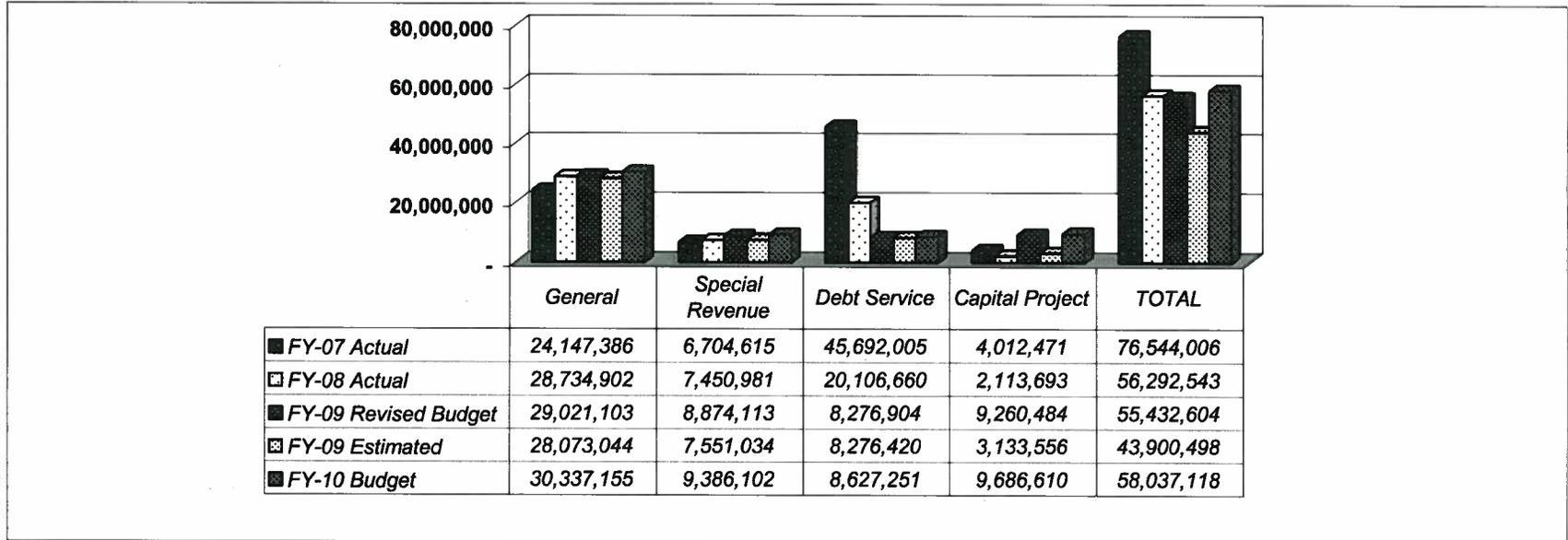


**COMBINED SUMMARY
REVENUES AND OTHER SOURCES
BY FUND**



	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>TOTAL</u>
FY-07 Actual	25,994,830	7,290,661	45,699,283	13,398,219	92,382,993
FY-08 Actual	28,913,499	7,833,852	20,134,771	349,136	57,231,258
FY-09 Revised Budget	27,130,445	7,708,439	8,277,920	1,085,000	44,201,804
FY-09 Estimated	27,608,492	7,680,585	8,241,007	597,944	44,128,028
FY-10 Budget	28,347,777	7,803,985	8,627,553	2,327,641	47,106,956

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



	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>TOTAL</u>
FY-07 Actual	24,147,386	6,704,615	45,692,005	4,012,471	76,544,006
FY-08 Actual	28,734,902	7,450,981	20,106,660	2,113,693	56,292,543
FY-09 Revised Budget	29,021,103	8,874,113	8,276,904	9,260,484	55,432,604
FY-09 Estimated	28,073,044	7,551,034	8,276,420	3,133,556	43,900,498
FY-10 Budget	30,337,155	9,386,102	8,627,251	9,686,610	58,037,118

PROPERTY TAXES

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

STATE:

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

MADISON COUNTY:

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

CITY:

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

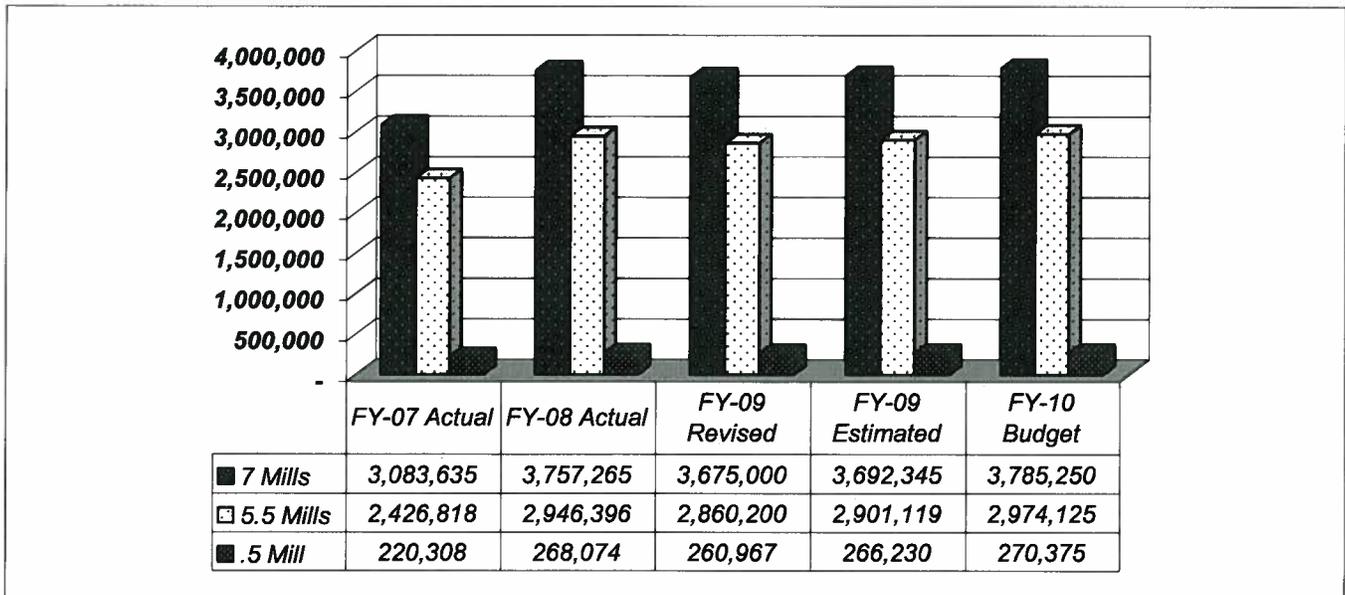
TOTAL **57.5 Mills**

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

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

NOTE: Property taxes are levied on October 1 for the prior fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 each year after which a penalty and interest rate are required to be charged. The taxes are collected by Madison County Tax Collector and remitted to the City net of a collection fee ranging from 1% to 5%.

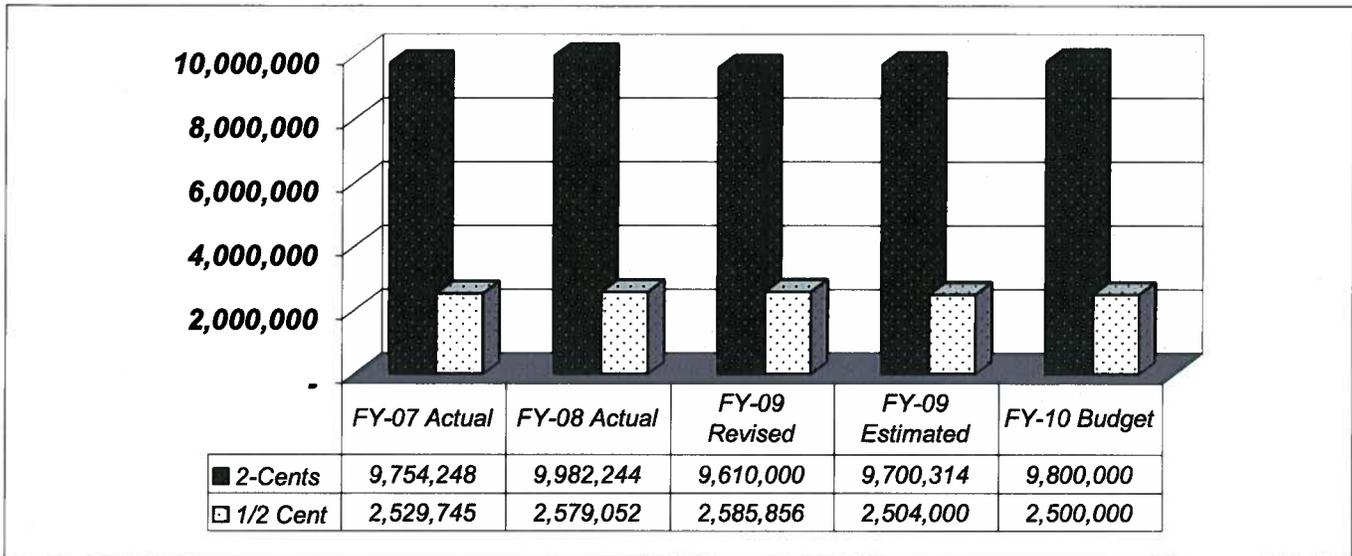
**REVENUE SOURCE
PROPERTY TAX**



	<u>7 Mills</u>	<u>5.5 Mills</u>	<u>.5 Mill</u>	<u>TOTAL</u>
FY-07 Actual	3,083,635	2,426,818	220,308	5,730,761
FY-08 Actual	3,757,265	2,946,396	268,074	6,971,735
FY-09 Revised Budget	3,675,000	2,860,200	260,967	6,796,167
FY-09 Estimated	3,692,345	2,901,119	266,230	6,859,694
FY-10 Budget	3,785,250	2,974,125	270,375	7,029,750

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

**REVENUE SOURCE
SALES TAX**

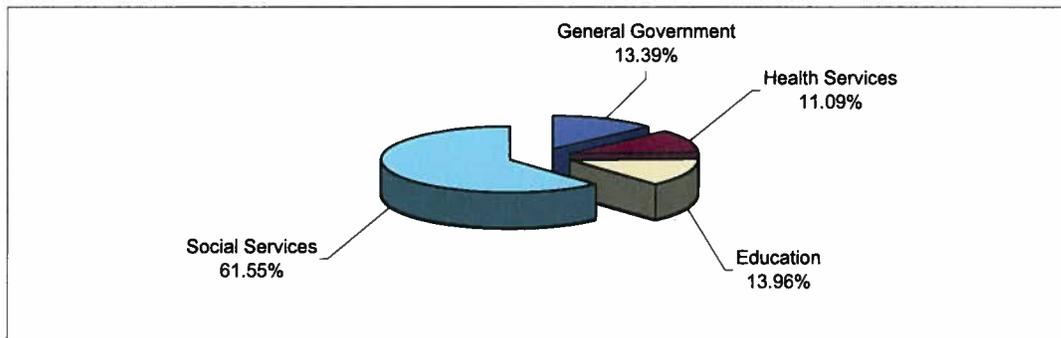


	<u>2-Cents</u>	<u>1/2 Cent</u>	<u>TOTAL</u>
FY-07 Actual	9,754,248	2,529,745	12,283,993
FY-08 Actual	9,982,244	2,579,052	12,561,296
FY-09 Revised Budget	9,610,000	2,585,856	12,195,856
FY-09 Estimated	9,700,314	2,504,000	12,204,314
FY-10 Budget	9,800,000	2,500,000	12,300,000

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 2 cents for general purposes and 1/2 cent for debt service.

SUMMARY OF FUNDING FOR OUTSIDE AGENCIES

	FY-07 Revised Budget	FY-08 Budget	FY-09 Revised Budget	FY-10 Budget
GENERAL GOVERNMENT				
Huntsville/Madison County Emergency Management	\$ 41,537	\$ 48,053	\$ 48,053	\$ 51,599
Madison Industrial Development Board	-	-	-	-
Total - General Government	41,537	48,053	48,053	51,599
HEALTH SERVICES				
Madison County Health Department	20,000	25,000	25,000	19,000
Mental Health Center of Madison County	20,000	25,000	25,000	23,750
Total - Health Services	40,000	50,000	50,000	42,750
EDUCATION				
Madison Arts Council	3,000	3,000	3,000	3,800
Madison City Schools	-	-	50,000	50,000
Total - Education	3,000	3,000	53,000	53,800
SOCIAL SERVICES				
Beautification Board	5,000	10,000	10,000	9,500
Botanical Garden	5,000	5,000	5,000	4,750
Convention Visitors Bureau	12,500	12,500	16,500	15,675
Huntsville/Madison County Chamber of Commerce	10,000	10,000	10,000	9,500
Huntsville/Madison County Chamber of Commerce (BRAC)	5,000	-	-	-
Land Trust of Huntsville and North Alabama	20,000	20,000	20,000	19,000
Madison Chamber of Commerce	50,000	50,000	65,000	57,000
Madison Greenway and Trails	2,000	2,000	2,000	-
National Children's Advocacy Center	7,500	10,000	10,000	9,500
Saturn Five Restoration Project	2,500	2,500	-	-
The Volunteer Center of Madison County	5,000	5,000	5,000	-
Madison Farmers' Market	-	-	-	-
YMCA	-	60,000	100,000	95,000
North Alabama Transportation Foundation (NALTF)	-	-	5,000	4,750
City of Madison Sustainability Committee	-	-	-	1,500
City of Madison Disability Advocacy Board	-	-	-	1,500
US Space and Rocket Center	-	-	-	9,500
Total - Social Services	124,500	187,000	248,500	237,175
TOTAL SUPPORT TO OUTSIDE AGENCIES	\$ 209,037	\$ 288,053	\$ 399,553	\$ 385,324





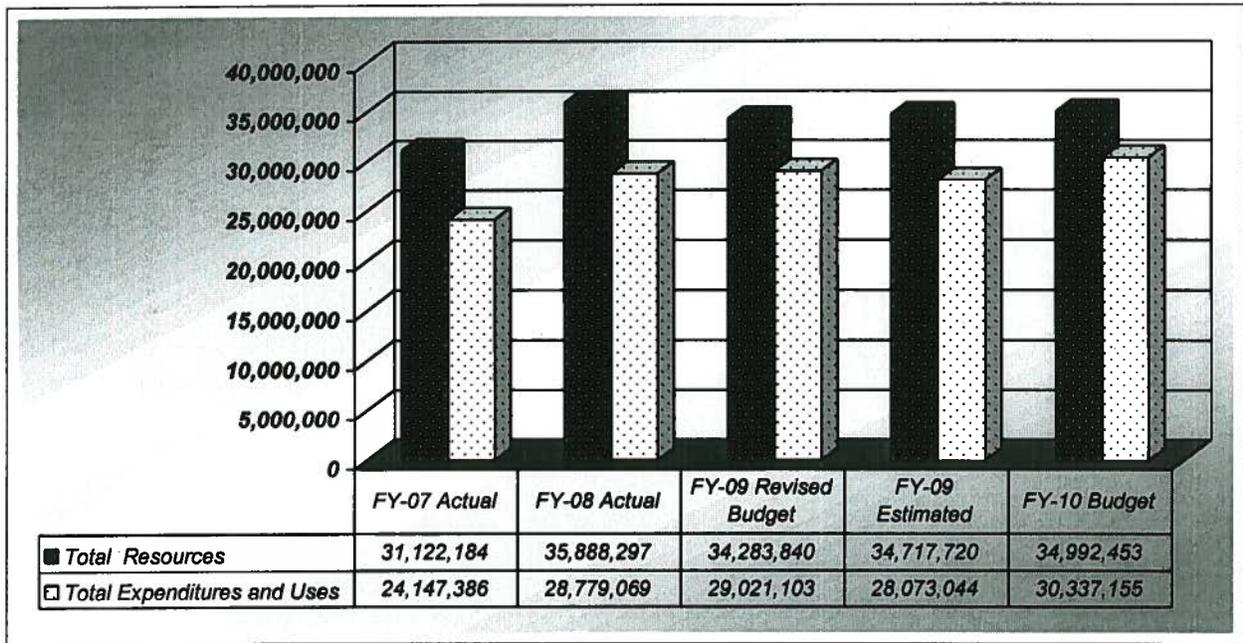
**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

GENERAL FUND

Description

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



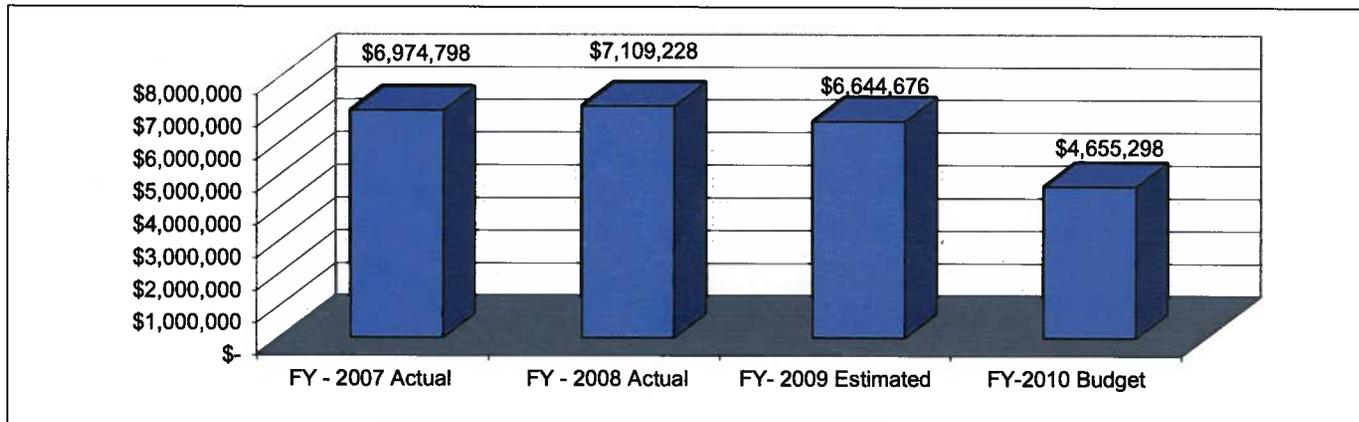
**GENERAL FUND
BUDGET SUMMARY**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget	Change Over/Under 2009 Estimate	Percent of Change
REVENUES									
Taxes	\$ 11,518,184	\$ 11,828,173	\$ 11,529,000	\$ 11,531,052	\$ 11,781,227	\$ 11,760,874	\$ 11,760,874	\$ 229,822	1.99%
Licenses and Permits	4,418,210	4,607,413	4,462,983	4,910,022	5,348,509	5,058,967	5,058,967	148,945	3.03%
Fines	950,901	1,034,691	885,000	805,600	805,600	805,600	805,600	-	0.00%
Intergovernmental	4,650,380	5,544,539	5,277,873	5,300,522	4,841,568	4,841,568	4,841,568	(458,954)	-8.66%
Other Operating	2,133,152	2,136,748	1,769,467	2,021,495	1,763,733	1,763,733	1,763,733	(257,762)	-12.75%
Total Revenues	23,670,827	25,151,564	23,924,323	24,568,691	24,540,637	24,230,742	24,230,742	(337,949)	-1.38%
OTHER SOURCES	2,324,003	3,761,935	3,206,122	3,039,801	3,603,103	4,117,035	4,117,035	1,077,234	35.44%
Total Other Sources	2,324,003	3,761,935	3,206,122	3,039,801	3,603,103	4,117,035	4,117,035	1,077,234	35.44%
TOTAL REVENUES AND OTHER SOURCES	25,994,830	28,913,499	27,130,445	27,608,492	28,143,740	28,347,777	28,347,777	739,285	2.68%
EXPENDITURES									
General Administration	727,717	991,757	959,503	932,809	960,503	946,274	946,274	13,465	1.44%
Police Department	4,794,651	5,443,191	6,216,698	5,877,247	6,446,237	6,310,314	6,310,314	433,067	7.37%
Public Works Department	2,749,869	3,273,983	3,307,716	3,398,028	3,597,792	3,330,495	3,330,495	(67,533)	-1.99%
City Clerk Department	596,897	711,846	744,224	702,331	829,559	803,161	803,161	100,830	14.36%
Recreation Department	1,928,529	2,177,594	2,507,665	2,447,664	2,905,631	2,577,880	2,577,880	130,216	5.32%
Fire Department	4,126,402	4,458,942	5,033,283	4,835,077	5,041,031	4,892,252	4,892,252	57,175	1.18%
Planning Department	935,285	1,015,373	1,004,895	999,579	454,043	384,965	384,965	(614,614)	-61.49%
Court Clerk Department	973,634	1,136,203	1,019,528	1,070,163	1,094,631	1,095,813	1,095,813	25,650	2.40%
City Council	161,141	127,562	157,004	135,745	160,553	160,456	160,456	24,711	18.20%
Finance Department	914,484	964,909	796,556	768,712	581,803	629,253	629,253	(139,459)	-18.14%
Human Resources	2,941,506	3,195,076	3,514,763	3,601,999	3,925,999	4,207,806	4,207,806	605,807	16.82%
Mayor's Office	293,795	234,878	351,621	303,342	408,725	406,914	406,914	103,572	34.14%
Revenue Department	269,254	265,641	288,494	267,196	284,687	287,337	287,337	20,141	7.54%
Engineering Department	365,580	466,412	566,556	517,614	477,408	459,764	459,764	(57,850)	-11.18%
Senior Center	238,550	255,041	289,357	277,631	294,841	293,130	293,130	15,499	5.58%
Information Technology Services	-	-	267,914	268,719	299,596	293,896	293,896	25,177	9.37%
Legal Department	342,057	353,696	409,872	375,721	358,448	332,278	332,278	(43,443)	-11.56%
Building Services Department	-	-	-	-	918,045	845,399	845,399	845,399	0.00%
Capital Outlay	760,088	1,427,422	271,492	269,048	2,841,914	277,791	277,791	8,743	3.25%
Capital Outlay - Lease-Purchase	185,305	1,370,348	250,000	-	536,834	838,932	838,932	838,932	0.00%
Debt Service:									
Interest	80,120	75,887	86,758	88,695	81,140	92,332	92,332	3,637	4.19%
Principal	492,291	569,880	687,457	658,677	549,494	593,666	593,666	(65,011)	-9.46%
Total Expenditures	23,877,155	28,515,641	28,731,356	27,795,997	33,048,914	30,060,108	30,060,108	2,264,111	8.15%
OTHER USES	270,231	263,428	289,747	277,047	277,047	277,047	277,047	-	0.00%
Total Other Uses	270,231	263,428	289,747	277,047	277,047	277,047	277,047	(12,700)	-4.58%
TOTAL EXPENDITURES AND OTHER USES	24,147,386	28,779,069	29,021,103	28,073,044	33,325,961	30,337,155	30,337,155	2,264,111	8.07%
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	1,847,444	134,430	(1,890,658)	(464,552)	(5,182,221)	(1,989,378)	(1,989,378)	(2,453,930)	528.24%
FUND BALANCE - BEGINNING OCT 1	5,127,354	6,974,798	7,153,395	7,109,228	6,844,676	6,844,676	6,844,676	(464,552)	-6.53%
Designated/Reserved	2,367,083	2,515,156	2,392,432	2,456,869	2,454,064	2,423,074	2,423,074	(33,795)	-1.38%
Undesignated/Unreserved	4,607,715	4,594,072	2,870,305	4,187,807	(991,609)	2,232,224	2,232,224	(1,955,583)	-46.70%
FUND BALANCE - SEPTEMBER 30	\$ 6,974,798	\$ 7,109,228	\$ 5,262,737	\$ 6,844,676	\$ 1,462,455	\$ 4,655,298	\$ 4,655,298	\$ (1,989,378)	-29.94%

**GENERAL FUND
FUND BALANCE ANALYSIS
2007 - 2010**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Mayor Proposed	FY-10 Budget
Fund Balance October 1	\$ 5,127,354	\$ 6,974,798	\$ 7,153,395	\$ 7,109,228	\$ 6,644,676	\$ 6,644,676
Add:						
Revenues	23,670,827	25,151,564	23,924,323	24,568,691	24,230,742	24,230,742
Other Sources	2,324,003	3,761,935	3,206,122	3,039,801	4,117,035	4,117,035
Total revenues and other sources	25,994,830	28,913,499	27,130,445	27,608,492	28,347,777	28,347,777
Less:						
Expenditures	23,877,155	28,515,641	28,731,356	27,795,997	30,060,108	30,060,108
Other Uses	270,231	263,428	289,747	277,047	277,047	277,047
Total expenditures and other uses	24,147,386	28,779,069	29,021,103	28,073,044	30,337,155	30,337,155
Fund Balance September 30	<u>\$ 6,974,798</u>	<u>\$ 7,109,228</u>	<u>\$ 5,262,737</u>	<u>\$ 6,644,676</u>	<u>\$ 4,655,298</u>	<u>\$ 4,655,298</u>
Percent of Change	0.00%	1.93%	-25.97%	26.26%	-29.94%	-29.94%
Fund Balance % of Revenues	29.47%	28.27%	22.00%	27.05%	19.21%	19.21%

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FISCAL POLICY

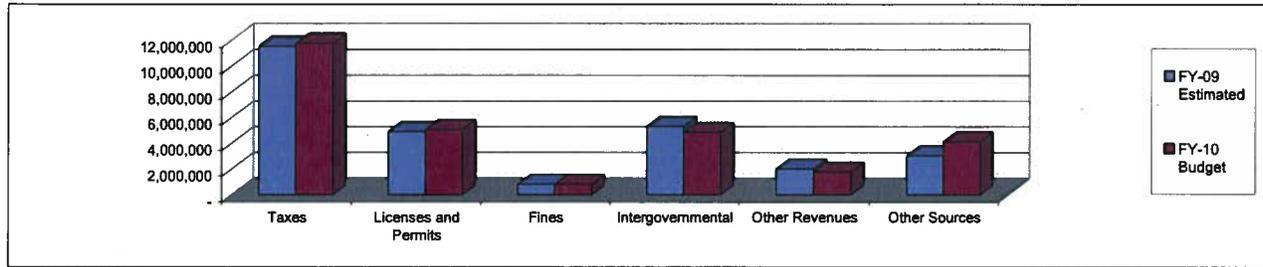
Balanced Budget: The General Fund operating budget will be balanced, with current revenues, exclusive of the beginning resources. If the operating budget cannot be balanced with current revenues, exclusive of beginning resources, the operating budget may be balanced with beginning resources, which must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

**GENERAL FUND
REVENUES AND OTHER SOURCES**

REVENUES	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget	Change Over/Over 2009 Estimated	Percent of Change
TAXES										
Sales Tax	5000-00	\$ 9,754,248	\$ 9,937,110	\$ 9,610,000	\$ 9,700,314	\$ 9,800,000	\$ 9,800,000	\$ 9,800,000	\$ 99,686	1.03%
Table Wine	5130-00	32,419	34,981	35,000	34,567	34,567	34,567	34,567	-	0.00%
Liquor	6130-00	233,713	251,119	262,000	268,137	276,000	276,000	276,000	7,863	2.93%
Rental	6140-00	408,314	452,728	436,000	422,845	449,080	449,080	449,080	26,235	6.20%
Lodging - Five Cents	6150-00	587,308	637,520	661,000	622,440	680,830	680,830	680,830	58,390	9.38%
Lodging - One Cent	6150-10	321,782	331,025	345,000	322,509	355,350	355,350	355,350	32,841	10.18%
Cigarette	6160-00	180,400	183,690	180,000	160,240	185,400	165,047	165,047	4,807	3.00%
TOTAL TAXES		11,518,184	11,828,173	11,529,000	11,531,052	11,781,227	11,780,874	11,780,874	229,822	1.99%
LICENSES AND PERMITS										
Privilege Licenses	5040-00	2,361,108	2,748,771	2,833,000	2,793,045	2,917,990	2,941,990	2,941,990	148,945	5.33%
Building Permits	5100-00	1,475,379	1,425,542	1,200,000	1,585,872	1,901,273	1,585,872	1,585,872	-	0.00%
Trade, Blasting, Bum and Tree Permits	5190-00	309,255	211,842	217,000	209,761	207,902	209,761	209,761	-	0.00%
Franchise Fees	6260-00	272,468	221,258	212,983	321,344	321,344	321,344	321,344	-	0.00%
TOTAL LICENSES AND PERMITS		4,418,210	4,607,413	4,462,983	4,910,022	5,348,509	5,058,967	5,058,967	148,945	3.03%
FINES										
Police Fines	5020-00	950,901	1,034,691	885,000	805,600	805,600	805,600	805,600	-	0.00%
TOTAL FINES		950,901	1,034,691	885,000	805,600	805,600	805,600	805,600	-	0.00%
INTERGOVERNMENTAL										
Shared from Local Units										
Beer Tax	5010-00	495,734	498,938	495,734	495,734	495,734	495,734	495,734	-	0.00%
Property Tax	5030-00	3,083,635	3,757,265	3,675,000	3,692,345	3,785,250	3,785,250	3,785,250	92,905	2.52%
Auto Tax	5050-00	80,916	155,490	149,000	172,548	177,000	177,000	177,000	4,452	2.58%
Tobacco Tax	5070-00	6,359	6,123	12,360	6,247	12,360	12,360	12,360	6,113	97.85%
Payment In Lieu of Taxes	5200-00	1,473	1,473	1,473	1,473	1,473	1,473	1,473	-	0.00%
Total Share from Local Units		3,668,117	4,419,289	4,333,567	4,368,347	4,471,817	4,471,817	4,471,817	103,470	2.37%
Shared from State Units										
Excise Tax	5060-00	100,784	33,841	34,000	90,169	34,000	34,000	34,000	(56,169)	-62.29%
ABC Tax	5090-00	66,179	54,812	57,000	55,493	57,000	57,000	57,000	1,507	2.72%
Grant Revenue	6400-00	662,666	997,606	736,187	736,187	161,632	161,632	161,632	(574,555)	-78.04%
State Forfeiture	6410-00	10,741	5,166	-	15,046	-	-	-	(15,046)	0.00%
FEMA Revenue	6430-00	-	-	-	-	-	-	-	-	0.00%
FEMA Deployment Revenue	6430-10	110,251	1,945	85,000	3,161	85,000	85,000	85,000	81,839	0.00%
SHA Revenue	6440-00	31,642	31,880	32,119	32,119	32,119	32,119	32,119	-	0.00%
Total Share from State Units		982,263	1,125,250	944,306	932,175	369,751	369,751	369,751	(562,424)	-60.33%
TOTAL INTERGOVERNMENTAL		4,650,380	5,544,539	5,277,873	5,300,522	4,841,568	4,841,568	4,841,568	(458,954)	-8.66%
OTHER OPERATING REVENUES										
Trash Collection Fee	5140-00	839,012	915,638	937,300	937,300	915,000	915,000	915,000	(22,300)	-2.38%
Animal Impoundment Fee	5160-00	475	390	375	1,145	1,145	1,145	1,145	-	0.00%
Animal License Fee	5170-00	11,712	13,752	12,600	13,565	13,565	13,565	13,565	-	0.00%
Alarm Fee	5177-00	1,235	1,180	1,050	1,715	1,715	1,715	1,715	-	0.00%
Subdivision Plat Fee	5370-00	44,446	29,191	29,191	30,070	30,000	30,000	30,000	(70)	-0.23%
Rezoning Fee	5400-00	18,647	17,794	17,744	9,915	9,915	9,915	9,915	-	0.00%
Miscellaneous	5600-00	84,830	134,592	120,000	121,541	120,000	120,000	120,000	(1,541)	-1.27%
Miscellaneous - Insurance Reimb		-	-	-	240,665	-	-	-	(240,665)	-100.00%
Miscellaneous - Workers Comp Refund	5600-02	49,901	48,424	22,063	23,063	22,063	22,063	22,063	(1,000)	-4.34%
Miscellaneous - HEMSI	5600-03	289,500	193,000	-	-	-	-	-	-	0.00%
North Alabama Gas District	5640-00	227,787	249,388	258,137	258,137	265,881	265,881	265,881	7,744	3.00%
Police Department Donations	6000-00	-	-	-	-	-	-	-	-	0.00%
Recreation Donations	6001-00	1,545	16,403	4,000	2,826	2,000	2,000	2,000	(826)	-29.23%
Other Donations	6005-00	4,262	7,223	5,000	455	100	100	100	(355)	-78.02%
Donations - Handicapped Park	6005-20	-	432	400	-	-	-	-	-	0.00%
Mayor's Scholarship Revenue	6007-00	-	-	-	-	-	-	-	-	0.00%
Recreation Membership Fee	6015-10	36,715	38,013	37,898	39,946	47,000	47,000	47,000	7,054	17.66%
Recreation Fee	6020-00	160,038	169,169	171,000	163,707	167,450	167,450	167,450	3,743	2.29%
MARS Revenue	6030-10	-	2,328	2,328	7,166	7,620	7,620	7,620	454	6.34%
Interest and Penalty	6030-00	278,433	210,287	62,000	67,000	67,000	67,000	67,000	-	0.00%
Property Rental	6600-00	82,214	87,144	85,981	90,279	90,279	90,279	90,279	-	0.00%
Neighborhood Park Revenue	7560-00	-	-	-	10,000	-	-	-	(10,000)	-100.00%
Batting Cage Revenue	7586-00	2,400	2,400	2,400	3,000	3,000	3,000	3,000	-	0.00%
TOTAL OTHER OPERATING REVENUES		2,133,152	2,136,748	1,769,467	2,021,495	1,763,733	1,763,733	1,763,733	(257,762)	-12.75%
TOTAL REVENUES		23,670,827	25,151,564	23,924,323	24,568,691	24,540,637	24,230,742	24,230,742	(337,949)	-1.38%

**GENERAL FUND
REVENUES AND OTHER SOURCES**

REVENUES	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget	Change Over/Over 2009 Estimated	Percent of Change
OTHER SOURCES										
Transfers In	3910-00	1,939,769	2,300,098	2,867,487	2,862,835	3,093,388	3,093,388	3,093,388	230,553	8.05%
Transfers In - Component Units	3910-10	163,670	67,680	73,635	169,715	169,715	169,715	169,715	-	0.00%
Sales of Assets	5360-00	35,059	23,809	15,000	7,251	15,000	15,000	15,000	7,749	106.87%
Donated Assets	6003-00	-	-	-	-	-	-	-	-	0.00%
Capital Leases	8000-00	185,305	1,370,348	250,000	-	325,000	838,932	838,932	838,932	0.00%
Other	0000-00	200	-	-	-	-	-	-	-	0.00%
TOTAL OTHER SOURCES		2,324,003	3,761,935	3,206,122	3,039,801	3,603,103	4,117,035	4,117,035	1,077,234	35.44%
TOTAL REVENUES AND OTHER SOURCES		\$ 25,994,830	\$ 28,913,499	\$ 27,130,445	\$ 27,608,492	\$ 28,143,740	\$ 28,347,777	\$ 28,347,777	\$ 739,285	2.68%



**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
General Administration							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	1,171,873	1,396,642	1,340,074	1,300,681	1,237,550	1,223,321	1,223,321
Capital	25,538	10,151	-	-	-	-	-
TOTAL	1,197,411	1,406,793	1,340,074	1,300,681	1,237,550	1,223,321	1,223,321
Police							
Personnel	4,523,334	5,076,147	5,774,944	5,462,489	6,027,274	5,902,651	5,902,651
Operations	353,852	494,843	567,858	538,304	560,532	525,628	525,628
Capital	258,426	899,598	65,238	71,466	541,668	255,432	255,432
TOTAL	5,135,612	6,470,588	6,408,040	6,072,259	7,129,474	6,683,711	6,683,711
Public Works							
Personnel	1,931,627	2,249,099	2,403,214	2,349,607	2,386,098	2,321,745	2,321,745
Operations	1,022,281	1,253,687	1,204,806	1,350,507	1,414,479	1,091,153	1,091,153
Capital	143,973	473,853	20,215	16,000	1,336,815	569,300	569,300
TOTAL	3,097,881	3,976,639	3,628,235	3,716,114	5,137,392	3,982,198	3,982,198
City Clerk							
Personnel	211,934	233,083	244,505	245,103	280,125	258,727	258,727
Operations	384,963	478,763	499,719	457,228	549,434	544,434	544,434
Capital	17,274	-	-	-	4,000	4,000	4,000
TOTAL	614,171	711,846	744,224	702,331	833,559	807,161	807,161
Recreation							
Personnel	1,221,647	1,320,953	1,533,173	1,437,263	1,611,682	1,573,406	1,573,406
Operations	706,882	866,076	1,001,283	1,037,192	1,320,740	1,031,265	1,031,265
Capital	190,899	400,407	45,000	32,254	792,256	71,749	71,749
TOTAL	2,119,428	2,587,436	2,579,456	2,506,709	3,724,678	2,676,420	2,676,420
Fire							
Personnel	3,788,466	4,186,461	4,445,211	4,336,013	4,671,578	4,525,299	4,525,299
Operations	449,848	404,748	793,004	692,397	578,279	560,286	560,286
Capital	197,469	839,759	15,000	38,048	24,362	24,362	24,362
TOTAL	4,435,783	5,430,968	5,253,215	5,066,458	5,274,219	5,109,947	5,109,947
Planning and Building							
Personnel	886,566	942,546	898,823	923,688	370,543	310,965	310,965
Operations	48,719	72,827	106,072	75,891	83,500	74,000	74,000
Capital	62,221	34,420	-	-	-	-	-
TOTAL	997,506	1,049,793	1,004,895	999,579	454,043	384,965	384,965
Court Clerk							
Personnel	359,087	390,546	437,790	434,148	441,423	442,605	442,605
Operations	614,547	745,657	581,738	636,015	653,208	653,208	653,208
Capital	-	5,443	86,209	71,000	-	-	-
TOTAL	973,634	1,141,646	1,105,737	1,141,163	1,094,631	1,095,813	1,095,813
City Council							
Personnel	97,717	97,994	97,272	96,122	100,003	99,906	99,906
Operations	63,424	29,568	59,732	39,623	60,550	60,550	60,550
Capital	17,126	5,291	-	-	-	-	-
TOTAL	178,267	132,853	157,004	135,745	160,553	160,456	160,456
Finance							
Personnel	562,649	623,453	586,225	581,427	473,413	526,063	526,063
Operations	351,835	341,456	224,800	187,285	151,846	158,389	158,389
Capital	5,366	45,216	266,479	16,479	333,658	325,000	325,000
TOTAL	919,850	1,010,125	1,077,504	785,191	958,917	1,009,452	1,009,452
Human Resources							
Personnel	2,881,404	3,164,658	3,462,932	3,573,290	3,883,999	4,167,106	4,167,106
Operations	60,102	30,418	51,831	28,709	42,000	40,700	40,700
Capital	3,021	-	-	-	7,000	7,000	7,000
TOTAL	2,944,527	3,195,076	3,514,763	3,601,999	3,932,999	4,214,806	4,214,806

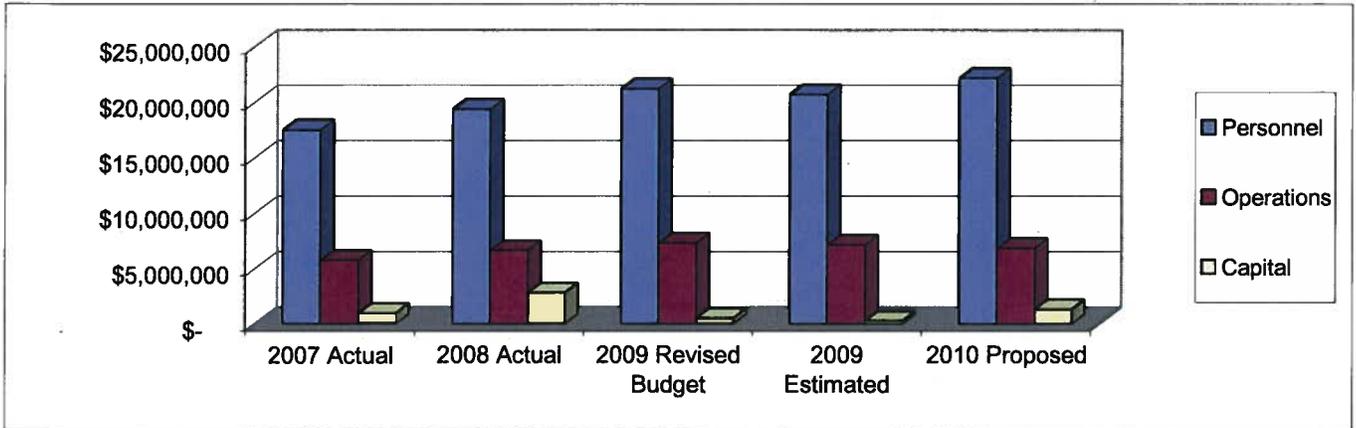
**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Mayor's Office							
Personnel	167,548	177,339	238,438	215,581	241,450	241,564	241,564
Operations	126,247	63,545	123,974	98,552	174,482	172,557	172,557
Capital	4,131	21,149	16,833	16,833	-	-	-
TOTAL	297,926	262,033	379,245	330,966	415,932	414,121	414,121
Revenue							
Personnel	212,524	228,312	242,594	242,174	247,567	250,217	250,217
Operations	56,730	37,329	45,900	25,022	37,120	37,120	37,120
Capital	-	7,097	-	-	1,500	1,500	1,500
TOTAL	269,254	272,738	288,494	267,196	286,187	288,837	288,837
Engineering							
Personnel	288,282	314,566	388,100	359,972	404,758	403,614	403,614
Operations	77,298	151,846	178,456	157,642	72,650	56,150	56,150
Capital	14,248	23,236	3,760	4,210	21,331	22,716	22,716
TOTAL	379,828	489,648	570,316	521,824	498,739	482,480	482,480
Senior Center							
Personnel	182,149	192,090	210,874	209,061	225,992	224,281	224,281
Operations	56,401	62,951	78,483	68,570	68,849	68,849	68,849
Capital	5,701	32,150	2,758	2,758	291,980	13,189	13,189
TOTAL	244,251	287,191	292,115	280,389	586,821	306,319	306,319
Information Technology							
Personnel	-	-	73,419	74,284	76,746	74,246	74,246
Operations	-	-	194,495	194,435	222,850	219,650	219,650
Capital	-	-	-	-	17,000	17,000	17,000
TOTAL	-	-	267,914	268,719	316,596	310,896	310,896
Legal							
Personnel	150,843	162,648	172,094	146,657	175,725	154,055	154,055
Operations	191,214	191,048	237,778	229,064	182,723	178,223	178,223
Capital	-	-	-	-	-	-	-
TOTAL	342,057	353,696	409,872	375,721	358,448	332,278	332,278
Building Services							
Personnel	-	-	-	-	763,695	714,049	714,049
Operations	-	-	-	-	154,350	131,350	131,350
Capital	-	-	-	-	7,178	8,575	8,575
TOTAL	-	-	-	-	925,223	853,974	853,974

FUND TOTAL \$ 24,147,386 \$ 28,779,069 \$ 29,021,103 \$ 28,073,044 \$ 33,325,961 \$ 30,337,155 \$ 30,337,155

Percent of Change 0.00% 19.18% 0.84% -3.27% 18.71% -8.97% -8.97%

GENERAL FUND EXPENDITURES AND OTHER USES

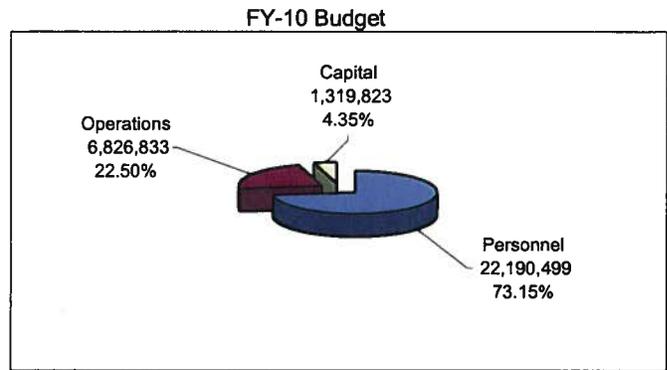
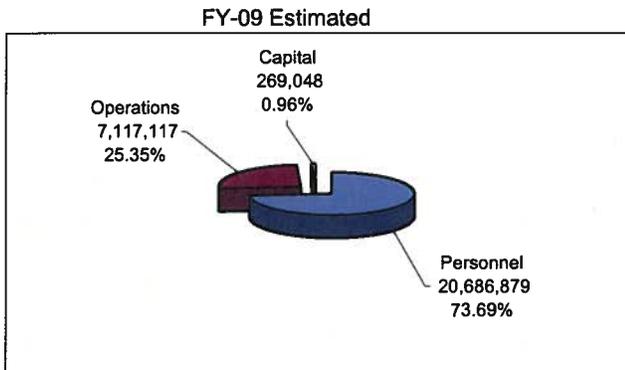


	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Revised Budget</u>	<u>2009 Estimated</u>	<u>2010 Proposed</u>
Personnel	\$ 17,482,998	\$ 19,360,900	\$ 21,209,608	\$ 20,686,879	\$ 22,190,499
Operations	5,718,995	6,620,399	7,290,003	7,117,117	6,826,833
Capital	945,393	2,797,770	521,492	269,048	1,319,823
TOTAL	\$ 24,147,386	\$ 28,779,069	\$ 29,021,103	\$ 28,073,044	\$ 30,337,155

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

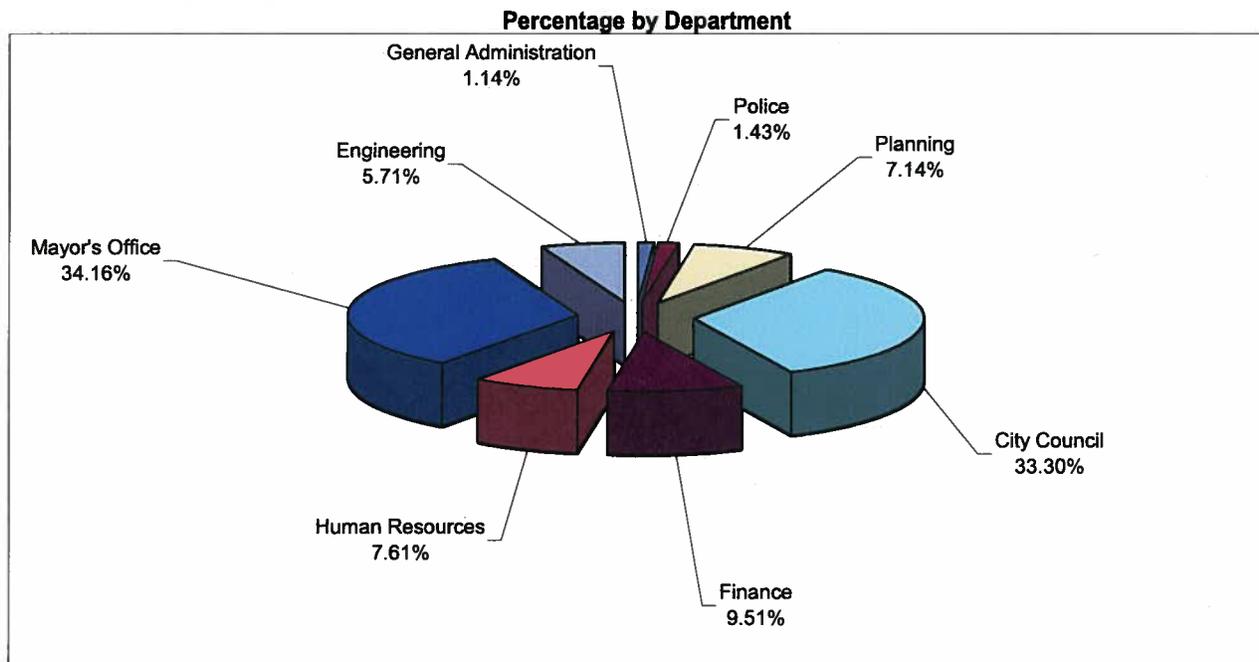
Operations - includes expenditures for contractual services and commodities which are expendable items that are consumable or have a short life span such as office supplies, gasoline and minor equipment.

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



**GENERAL FUND
SPECIAL PROJECTS**

DEPARTMENT	AMOUNT	DESCRIPTION
General Administration	\$ 1,200	Portal Potties for Farmers Market
Police	1,500	ID Cards
Planning	7,500	Comprehensive Plan implementation tasks
City Council	35,000	(Veteran Day Breakfast, Trail of Tears, and General)
Finance	10,000	Mandate to implement GASB Statement 45
Human Resources	8,000	Anniversary pins and award luncheon for employees
Mayor's Office	35,900	(Veteran Day Breakfast, Plaques and Frames, Rebranding campaign and General)
Engineering	6,000	NPDES
Senior Center	500	
TOTAL	\$ 105,600	



**GENERAL FUND
CAPITAL OUTLAY EXPENDITURES
FISCAL YEAR 2010 - BUDGET
BY DEPARTMENT**

Department	Division	Item/Description	Item Type	Cost	Total
Police	Patrol	Equipment for eight (8) vehicles	Equipment	52,000	60,500
	Investigations	Equipment for one (1) extended cab pickup	Equipment	8,500	
Public Works	DOT	Retro-Reflectometer	Equipment	11,000	47,200
	DOT	Computerized Sign System	Equipment	14,000	
	Fleet Maintenance	Air compressor	Equipment	3,500	
	Fleet Maintenance	Diagnostic system w/lap top	Equipment	14,500	
	Fleet Maintenance	Bead breaker kit	Equipment	1,200	
	Drainage, Utility and Roads	60" ditching bucket	Equipment	3,000	
City Clerk	Administrative	One (1) fire proof file cabinet	Equipment	4,000	4,000
Recreation	Maintenance	Two (2) Zero-turn mowers	Equipment	16,220	71,749
	Maintenance	Three (3) 4-wheeler ATV	Equipment	42,000	
	Aquatic	Gutter Grates for indoor pool	Repair Bldg	5,200	
	Administrative	Three (3) computers	Computer	4,329	
	Administrative	Software upgrade	Software	4,000	
Fire	Fire	Software upgrade	Software	6,550	24,362
	Fire Marshall	Code pal inspection system	Equipment	8,950	
	Fire Marshall	One (1) Laptop for GIS	Computer	2,302	
	Fire	Two (2) laptop computers	Computer	3,960	
	Fire	One (1) mounted projector for classroom	Equipment	2,600	
Human Resources	All	Four (4) computers	Computer	5,772	7,000
		One (1) printer	Equipment	1,228	
Revenue		One (1) computer	Equipment	1,500	1,500
Engineering	All	Three (3) computers with monitors	Computer	4,783	22,716
		One (1) computer w/o monitor	Computer	1,443	
		One (1) wide format color printer	Equipment	5,000	
		One (1) GPS surveying system	Equipment	11,490	
Senior Center	All	One (1) commercial riding mower	Equipment	5,000	13,189
		One (1) audio/visual slide projector	Equipment	5,000	
		Two (2) computers w/monitors	Computer	3,189	

**GENERAL FUND
CAPITAL OUTLAY EXPENDITURES
FISCAL YEAR 2010 - BUDGET
BY DEPARTMENT**

Department	Division	Item/Description	Item Type	Cost	Total
IT	All	Eight (8) remote location switches	Equipment	17,000	17,000
Building	All	Five (5) computers	Computer	7,215	8,575
	Administration	One (1) laptop	Computer	1,360	
TOTAL					\$ 277,791

**GENERAL FUND
NEW - CAPITAL OUTLAY EXPENDITURES - CAPITAL LEASE
FISCAL YEAR 2010 - BUDGET
BY DEPARTMENT**

Department	Division	Item/Description	Item Type	Cost	Total
Police	Patrol	Eight (8) vehicles - lease purchase	Vehicle	178,030	194,932
	Investigations	One (1) extended cab pickup - lease purchase	Vehicle	16,902	
Public Works	Administrative	One (1) vehicle (for director) - lease purchase	Vehicle	21,000	319,000
	DOT	Aerial lift (Signal) Truck - lease purchase	Equipment	100,000	
	Utility	One (1) single axel dump truck - lease purchase	Equipment	73,000	
	Sanitation	One (1) Knuckleboom	Equipment	125,000	
Finance	City Wide	Municipal Management System (Software and Hardware) - Lease Purchase	Software & Hardware	325,000	325,000
TOTAL					\$ 838,932

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New - Debt Service Requirement for Fiscal Year 2010

Department	Principal	Interest	Amount
Police	\$ 46,033	\$ 6,549	\$ 52,582
Public Works	45,061	11,217	56,278
Finance	43,735	11,464	55,199
TOTAL	\$ 134,829	\$ 29,230	\$ 164,059

DEPARTMENT: GENERAL ADMINISTRATION

EXPENDITURES	FY-07 ACTUAL	FY-08 ACTUAL	FY-09 REVISED BUDGET	FY-09 ESTIMATED	FY-10 DEPARTMENT REQUESTED	FY-10 MAYOR PROPOSED	FY-10 BUDGET
Personnel	\$0	\$1,406,793	\$1,340,074	\$1,300,681	\$1,250,250	\$1,223,321	\$1,223,321
Operations	1,171,873	0	0	0	0	0	0
Capital	25,538	0	0	0	0	0	0
TOTAL	\$1,197,411	\$1,406,793	\$1,340,074	\$1,300,681	\$1,250,250	\$1,223,321	\$1,223,321
PERSONNEL:							
Full time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Efficiency Measures/Impact							
Budget per Capita	\$29.89	\$34.40	\$31.31	\$30.39	\$28.41	\$27.80	\$27.80
Effectiveness Measures/Outcomes							

GENERAL ADMINISTRATION - 010

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Consultant Fee	1917-00	-	-			-		-
Sub Contract Work	1930-00	-	-			-		-
Telephone	2121-00	15,747	17,834	18,000	17,200	18,000	18,000	18,000
Utilities	2131-00	98,613	87,778	120,000	118,000	120,000	120,000	120,000
Miscellaneous	2170-00	10,977	10,574	7,000	9,000	7,000	7,000	7,000
Land Rental - CAC	2311-00	400	400	500	-	500	500	500
Rental Contracts	2314-00	4,841	4,751	5,000	8,000	6,000	6,000	6,000
Gas and Oil	2603-00	352,279	581,190	401,250	401,250	401,250	401,250	401,250
Contingency	2900-00	8,100	-	7,000	-	7,000	7,000	7,000
Special Projects - Other	2931-00	32,723	1,177	1,200	1,200	1,200	1,200	1,200
Special Projects - Non Departmental	2931-70	204,037	288,053	399,553	378,159	399,553	385,324	385,324
Total Expenditures		727,717	991,757	959,503	932,809	960,503	946,274	946,274
Capital Outlay	2951-00	25,538	10,151	-	-	-	-	-
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-	-	-
Total Capital Outlay		25,538	10,151	-	-	-	-	-
Interest Expense	1905-00	11,632	5,428	1,416	1,416	-	-	-
Payment on Debt	8500-00	162,293	136,029	89,408	89,409	-	-	-
Total Debt Service		173,925	141,457	90,824	90,825	-	-	-
Transfers Out	5090-10	224,047	249,044	269,047	269,047	269,047	269,047	269,047
Transfers Out - Component Unit	5090-20	-	-	-	-	-	-	-
Transfers Out - Domestic Violence	5090-30	46,184	14,384	20,700	8,000	8,000	8,000	8,000
Total Transfers Out		270,231	263,428	289,747	277,047	277,047	277,047	277,047
Total - General Administration		1,197,411	1,406,793	1,340,074	1,300,681	1,237,550	1,223,321	1,223,321

DEPARTMENT: POLICE

Location and Hours of Operations:

100 Hughes Road
Madison, AL 35758

Window hours: 8-5; Patrol, Dispatch & Radio: 24/7

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

FY2009 Highlights and Accomplishments:

9th year of MPD Kids Camp. Received 2 Live-Scan Digital Fingerprint stations & printers. Installed 43 VMDTs and consoles in Patrol Units. Began testing and installing E-citations and E-crash and field reporting software. Optimize server utilization and management, implementing virtual service enhanced and automated user file storage and printing. Implemented active directory enhancement to streamline user and computer.

FY2010 Goals and Objectives:

Please see attached.

Major Budgetary Issues and Operational Trends:

Please see attached.

DEPARTMENT: Madison City Police Department

FY2010 Goals and Objectives:

- Continue the necessary growth of the Madison Police Department (MPD) to meet the increasing demands of the growing community.
- First, improve technology and meet state recommendations, by implementing E-Crash, E-Tickets and Incident Base Reporting. By, furnishing each MPD patrol vehicle with the necessary equipment to meet these new challenges and provide proper training.
- Within one year, every MPD officer will be able to conduct incident base reporting, issue E-citations, and complete E-crash reports on scene.
- Second, enhance the ability and performance of the MPD crime scene unit. By providing the necessary equipment, training, and direction to elevate the crime scene unit to the level of expertise established by the need of this department.
- Third, increase the training division's ability to provide a multitude of in-house training, opposed to sending officers elsewhere for training. By, enhancing the number of train the trainers in the department, and developing their specific skills.
- Forth, create a complete database of all businesses in Madison, with personal contact information. By, sending officers to each location, to provide security advise, and obtain contact information.

Major Budgetary Issues and Operational Trends:

- The primary issue for the MPD is vehicles...and a vehicle rotation list. Presently we have 75 vehicles ranging from 1988 (1) to 2009 (2). 31 of those vehicles have well over 100,000 miles. As of today, we have 4 vehicles in service with approximately 200,000 miles on them, in six months, we will have 3 more, and in twelve months, we will have 5 more (12 total). The four oldest vehicles are 1998 and 1999 crown victories, with a resale value of \$2,000 each, or \$8,000 for all four. Last year, we spent \$9,165 to keep all four in service.
- The crime scene unit is presently using an unmarked 1999 Crown Vic with 110,000 miles and a 1998 unmarked Jeep with 85,000 miles. Neither one of the vehicles are large enough to properly carry the equipment needed to examine and process a crime scene. In addition, the unmarked vehicles do not represent the level of professionalism our city wants to exhibit.
- In this year's budget, the MPD is requesting enough funding to purchase and equip 8 patrol cars and 2 crime scene trucks.
- The secondary issue for the MPD is computer equipment for the vehicles. Presently the lieutenants (2) and the SRO (4) do not have computers in their cars. As one of the goals for our department, and a recommendation of the state of AL; all agencies are asked to begin using and submitting E-Crash forms, opposed to hard copies. In addition, our department wants to implement E-tickets and incident base reporting, all of which require in-car computers. In this year's budget, we have requested 5 new Coban in-car computers.

DEPARTMENT: POLICE							
	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
EXPENDITURES	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	FY-10 BUDGET
Personnel	\$ 4,523,334	\$ 5,076,087	\$ 5,774,944	\$ 5,462,489	\$ 6,027,274	\$ 5,902,651	\$ 5,902,651
Operations	353,852	494,903	567,858	538,304	560,532	525,628	525,628
Capital	258,426	899,598	65,238	71,466	541,668	255,432	255,432
TOTAL	\$ 5,135,612	\$ 6,470,588	\$ 6,408,040	\$ 6,072,259	\$ 7,129,474	\$ 6,683,711	\$ 6,683,711
PERSONNEL:							
Full Time	93	101	102	102	105	103	103
Part Time	15	11	11	11	13	12	12
PERFORMANCE MEASURES/SERVICE LEVELS							
	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
Input/Demand	Actual	Actual	Revised	Estimate			
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Number of Calls for Service ³	43,665	44,200	59,150	61,500	62,700	62,700	62,700
Prisoners Processed	1,325	1,227	1,230	1,241	1,300	1,300	1,300
\$ Stolen Property	\$ 945,000	\$ 746,749	\$ 950,000	\$ 1,223,990			
# of Animal Control Calls				1,135	1,200	1,200	1,200
Output/Workload							
Citations Issued	7,200	9,417	11,103	8,250	9,000	9,000	9,000
Warnings Issued	5,100	4,621	9,894	6,013	7,800	7,800	7,800
Arrests Made	1,100	1,171	1,208	1,244	1,290	1,290	1,290
\$ Property Recovered	\$ 400,000	\$ 70,094	\$ 114,015	\$ 97,165			
#Juveniles Arrested	115	118	123	126	130	130	130
#Adult Cases Files	3,850	3,862	3,875	3,117	3,200	3,200	3,200
Accidents Worked	1,325	1,352	1080 w/o PP acc	950 w/o PP acc	975	975	975
Animals Picked Up	200	193	178	360	480	480	480
Animals Returned to Owners	145	175	92	160	10	10	10
Dead Animals Removed	75	77	40	96	60	60	60
# of Fingerprints Done				812	950	950	980
Efficiency Measures/Impact							
Budget per Capita	\$128.20	\$158.21	\$149.72	\$141.88	\$162.03	\$151.90	\$151.90
Effectiveness Measures/Outcome							

POLICE DEPARTMENT - 020

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	3,827,904	4,276,650	4,898,341	4,642,000	5,016,099	4,957,922	4,957,922
Promotions	1104-00	-	-	4,485	-	4,125	4,125	4,125
Overtime	1201-00	149,283	225,147	190,000	201,000	190,000	190,000	190,000
Payroll Taxes	1304-00	295,084	329,660	389,601	370,490	398,582	394,132	394,132
Consultant Services	1917-00	-	-	-	-	-	-	-
Sub Contract Work	1930-00	-	-	28,405	34,400	36,440	36,440	36,440
Animal Control	1940-00	3,667	6,026	5,000	5,000	6,000	4,800	4,800
Advertising & Publishing	2011-00	2,218	1,624	2,500	2,000	2,500	2,200	2,200
Printing	2021-00	3,156	4,455	4,000	4,000	4,000	3,700	3,700
Postage	2025-00	572	389	800	800	800	800	800
Telephone	2121-00	34,487	36,559	39,200	34,000	35,600	35,000	35,000
Miscellaneous	2170-00	563	499	500	517	400	400	400
Canine	2172-00	-	1,043	2,500	2,500	2,500	2,500	2,500
Repairs - City Buildings	2211-00	-	90	1,000	200	1,000	500	500
Maintenance Contract	2214-00	4,662	19,359	36,400	25,000	59,000	59,000	59,000
Repairs	2215-00	11,635	8,934	11,700	9,459	11,700	11,000	11,000
Rental Contracts	2314-00	23,122	24,317	31,040	26,000	26,000	26,000	26,000
Supplies - Office	2401-00	14,979	18,170	13,000	12,000	13,000	12,000	12,000
Office Furniture	2402-00	7,536	10,217	5,500	3,500	5,500	4,000	4,000
Small Equipment	2403-00	200	2,181	2,000	2,000	3,000	2,000	2,000
Specialty Supplies	2405-00	32,114	36,331	44,650	44,500	30,000	30,000	30,000
Specialty Supplies - SR Team	2405-04	6,986	5,623	6,000	6,000	3,600	3,600	3,600
Specialty Supplies - Traffic Div.	2405-07	6,562	4,793	4,000	4,000	4,000	4,000	4,000
Specialty Supplies - SRO/Cadets	2405-10	678	1,010	1,000	1,000	500	500	500
Specialty Supplies-Weapons/Ammo	2405-30	18,275	97,517	47,800	45,000	41,200	41,200	41,200
Office Equipment	2406-00	4,185	5,603	1,700	1,200	3,700	2,500	2,500
Uniforms	2436-00	62,710	55,803	64,000	63,000	69,000	64,000	64,000
Vehicle Maintenance	2601-00	27,715	23,019	26,500	26,500	26,500	26,500	26,500
Training	2701-00	59,666	57,092	66,300	50,000	68,300	60,000	60,000
Auto Mileage	2703-00	2,774	996	3,000	3,000	3,500	2,500	2,500
Publications	2711-00	3,219	3,477	4,000	3,000	4,000	3,000	3,000
Association Dues	2712-00	2,186	1,607	2,700	2,000	2,700	2,200	2,200
Workmen Compensation	2801-00	90,733	88,284	124,216	94,513	239,848	192,152	192,152
Police Professional Liability Ins.	2802-00	33,411	36,084	36,986	36,986	39,945	39,945	39,945
Job Health	2807-00	4,543	7,427	5,500	4,500	5,500	4,500	4,500
Progress and Development	2920-00	-	-	200	50	300	300	300
Special Account	2930-00	3,972	6,189	6,500	6,500	6,500	6,000	6,000
Special Projects	2931-00	-	2,309	1,500	1,229	1,500	1,500	1,500
Grant #2006-CK-WX-0186	2935-00	41,890	28,135	47,020	16,721	28,455	28,455	28,455

POLICE DEPARTMENT - 020

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Grant #2006-CK-WX-0136	2935-01	13,964	16,522	54,654	69,750	9,524	9,524	9,524
DV Equip 2008-DD-BX-0638	2935-03	-	-	-	21,732	3,767	3,767	3,767
2009 JAG Recovery Act Grant	2935-04	-	-	-	-	35,152	35,152	35,152
Police Donations	7550-00	-	50	2,500	1,200	2,500	2,500	2,500
Total Expenditures		4,794,651	5,443,191	6,216,698	5,877,247	6,446,237	6,310,314	6,310,314
Capital Outlay	2951-00	157,316	742,861	65,238	71,466	329,834	60,500	60,500
Capital Outlay - Lease Purchase	2952-00	101,110	156,737	-	-	211,834	194,932	194,932
Total Capital Outlay		258,426	899,598	65,238	71,466	541,668	255,432	255,432
Interest Expense	1905-00	8,445	10,546	6,599	6,511	11,294	8,776	8,776
Payment on Debt	8500-00	74,090	117,253	119,505	117,035	130,275	109,189	109,189
Total Debt Service		82,535	127,799	126,104	123,546	141,569	117,965	117,965
Total - Police Department		5,135,612	6,470,588	6,408,040	6,072,259	7,129,474	6,683,711	6,683,711

DEPARTMENT: PUBLIC WORKS

Mission/Programs/Services:

Mission: To provide highest professional service to our citizens by improving their quality of life through responsiveness and hard work

Programs:

Drainage - This year we plan to develop a systematic approach to maintaining our drainage systems by mapping, inspection and defining procedures.

Signs – The development of higher standards for sign fabrication to provide greater retro-reflectivity will require us to go to a computerized sign making system. The use of higher grade materials that reflect more light at greater angles provide the drivers with signs that are easily read and identified. In the next two years we will be required to provide documentation showing that we meet minimum standards of retro-reflectivity as listed in the M.U.T.C.D.

Services: Administration – The primary functions of administration is to provide leadership to its employees after defining the scope of services needed. Priorities must be set to efficiently execute service requests, scheduled maintenance and capital improvement projects.

Service Requests – Each year we receive hundreds of requests from citizens regarding drainage issues, pot holes, signs, signals, road repair and mosquito control.

Capital Improvement Projects – The City of Madison has several improvement projects each year administered by the City Engineers office. Madison Public Works provides various services to these projects in an effort to reduce costs and expedite the projects.

Engineering – The present director is a civil engineer and will be applying his knowledge and experience to the problems associated with drainage and roadways within the City.

Streets – It is our hope this year to provide Madison with cleaner, safer streets. With the purchase of a street sweeper we will be able to service many of the City's clogged gutters. Also, with an aggressive pot hole repair effort, we want to provide a safer, smoother ride.

Drainage – On a routine basis we try to address all drainage service requests as they come in. Also, this year we plan to “close the gap” (areas, for one reason or another,

failed to complete the connection between two drainage structures) at many locations throughout the City.

Fleet Maintenance – The fleet division maintains over 170 vehicles and 90 pieces of equipment.

Cemeteries – Our staff assists patrons in the location and purchase of lots. As well as the opening and closing of graves at any time, day or night.

Vector – Public Works is charged with mosquito abatement by use of adulticide and larvacide applications. We utilize two trucks to spray each evening and apply larvacide discs as required.

Transportation – Our transportation Division is divided into two basic functions, signals and signs/pavement markings. Traffic signals require continuous maintenance to insure proper operation inclusive of signal timing, conflict monitoring, L.E.D. replacement (bulbs), cameras and loop detection. Signs and markings is responsible for all street name and regulatory signs in Madison along with street markings and raised pavement markers.

Sanitation – This program is a labor intensive effort which provides for the picking up of brush and bulky items. This is normally a year round process which requires a great deal of manpower and equipment.

Special Events – Public Works is taking an active role by working with other departments in the planning and execution of events such as Trail of Tears, Gold Wings, the Street Festival and other City events.

FY=10 Goals and Objectives:

Proactive effort to maintain all paved and overgrown ditches in Madison using systematic procedures to track work.

Upgrade existing sign fabrication system to computerized system for higher quality and better visibility with increased productivity.

Improve customer service by maintaining better records and providing consistent timely responses.

Major Budgetary Issues and Operational Trends:

We, as a department, will always strive to provide the best service we can with the monies allocated to us. Our goal is great customer service.

DEPARTMENT: PUBLIC WORKS

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 1,931,627	\$ 2,249,099	\$ 2,403,214	\$ 2,349,607	\$ 2,386,098	\$ 2,321,745	\$ 2,321,745
Operations	1,022,281	1,253,687	1,204,806	1,350,507	1,414,479	1,091,153	1,091,153
Capital	143,973	473,853	20,215	16,000	1,336,815	569,300	569,300
TOTAL	\$ 3,097,881	\$ 3,875,551	\$ 3,628,235	\$ 3,716,114	\$ 5,137,392	\$ 3,982,198	\$ 3,982,198
PERSONNEL:							
Full time	58	58	58	58	58	58	56
Part time							

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Trailers of Trash picked up	2322	1662	1476	1800	1800	1800	1800
# of Pot Holes Patched			489	525	500	500	500
Vehicles/Equipment serviced	2446	1617	1093	1640			
Efficiency Measures/Impact							
Budget per Capita	\$77.33	\$94.76	\$84.77	\$86.83	\$116.76	\$90.50	\$90.50
Effectiveness Measures/Outcomes							

PUBLIC WORKS DEPARTMENT - 030

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	1,540,342	1,759,531	1,909,928	1,880,000	1,817,193	1,818,658	1,818,658
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	154,850	214,516	166,700	170,000	190,000	175,000	175,000
Payroll Taxes	1304-00	124,705	142,906	161,488	156,825	154,315	152,515	152,515
Consultant Services	1917-00	-	-	-	-	5,000	4,000	4,000
Sub Contract Work	1930-00	62,117	46,105	83,540	73,800	84,000	80,000	80,000
Advertising and Publishing	2011-00	1,676	1,168	1,064	1,459	2,000	1,500	1,500
Printing	2021-00	49	47	429	429	1,000	500	500
Telephone	2121-00	14,549	13,261	17,500	17,500	19,000	18,000	18,000
Utilities	2131-00	15,170	18,905	20,100	20,100	22,000	21,000	21,000
Miscellaneous	2170-00	1,003	1,654	1,300	1,642	2,000	2,000	2,000
Vector Control	2175-00	2,117	13,717	22,000	23,019	22,000	20,000	20,000
Janitorial	2201-00	5,887	6,245	8,400	7,700	8,500	7,500	7,500
Sanitation	2202-00	340,682	518,792	385,911	537,130	530,194	470,000	470,000
Repairs - City Buildings	2211-00	2,871	8,515	6,035	4,500	9,500	9,000	9,000
Maintenance Contract	2214-00	-	1,500	-	-	1,500	1,500	1,500
Repairs	2215-00	-	35	600	-	1,000	1,000	1,000
Grounds Maintenance	2216-00	3,661	5,036	5,200	5,406	6,000	5,000	5,000
Rental Contracts	2314-00	14,263	12,992	13,550	13,550	15,000	13,000	13,000
Supplies - Office	2401-00	2,475	5,827	4,515	5,662	7,000	6,000	6,000
Office Furniture	2402-00	160	180	-	480	4,000	3,500	3,500
Small Equipment	2403-00	346	26,778	3,500	3,684	4,000	3,500	3,500
Small Tools	2404-00	7,116	5,891	7,500	7,756	8,000	7,000	7,000
Specialty Supplies - Chemical	2405-02	5,019	5,271	6,500	3,000	6,500	6,000	6,000
Specialty Supplies - Drainage	2405-03	42,277	52,839	63,400	64,000	140,000	70,000	70,000
Specialty Supplies - Sanitation Equipment	2405-04	-	-	-	-	60,000	25,000	25,000
Specialty Supplies - Sidewalk Repair	2405-05	-	-	-	-	5,000	4,000	4,000
Office Equipment	2406-00	-	383	-	144	3,000	3,000	3,000
Uniforms	2436-00	8,611	21,829	25,051	29,190	21,000	21,000	21,000
Uniforms - Protective Equipment	2436-03	3,719	1,673	5,276	5,100	6,500	5,500	5,500
Vehicle Maintenance	2601-00	43,833	42,076	40,110	46,500	43,000	40,000	40,000
Vehicle Maintenance - Police	2601-02	37,112	41,751	42,000	44,100	44,000	40,000	40,000
Vehicle Maintenance - Public Works	2601-03	10,931	26,047	18,900	20,030	20,000	18,000	18,000
Vehicle Maintenance - City Clerk	2601-04	-	-	500	106	500	500	500
Vehicle Maintenance - Recreation	2601-05	4,984	2,694	4,000	3,000	4,000	3,500	3,500
Vehicle Maintenance - Fire	2601-06	6,545	4,942	5,500	2,200	6,000	5,500	5,500
Vehicle Maintenance - Planning and Building	2601-07	3,330	2,986	2,500	2,166	3,000	2,500	2,500
Vehicle Maintenance - Finance	2601-10	-	-	500	255	-	-	-
Vehicle Maintenance - HR	2601-12	-	-	-	-	-	-	-
Vehicle Maintenance - Mayor	2601-13	-	-	-	-	-	-	-
Vehicle Maintenance - Engineering	2601-15	235	112	5,500	4,100	5,500	5,000	5,000
Vehicle Maintenance - Senior Center	2601-16	1,890	5,033	3,000	1,750	3,500	3,000	3,000

PUBLIC WORKS DEPARTMENT - 030

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Vehicle Body Repair	2604-00	-	-	-	-	-	-	-
Vehicle Body Repair - Senior Center	2604-16	-	-	1,000	633	-	-	-
Heavy Equipment Repairs	2608-00	6,750	4,198	4,500	1,000	2,500	2,500	2,500
Heavy Equipment Repair - Public Works	2608-03	142,564	86,032	64,535	80,000	65,000	65,000	65,000
Heavy Equipment Repair - Recreation	2608-05	6,335	6,086	7,500	10,500	7,500	7,000	7,000
Heavy Equipment Repair - Fire	2608-06	26,449	48,583	31,500	32,681	30,000	25,000	25,000
Heavy Equipment Repair - Finance	2608-10	-	-	-	-	-	-	-
Heavy Equipment Repair - Senior Center	2608-16	-	396	2,163	1,500	2,500	1,500	1,500
Small Equipment Repair	2609-00	-	-	-	811	1,500	1,500	1,500
Small Equipment Repair - Finance	2609-10	-	-	500	-	-	-	-
Wrecker	2610-00	595	1,075	1,250	1,500	1,500	1,500	1,500
Training	2701-00	7,258	20,327	19,090	19,853	15,000	5,000	5,000
Auto Mileage	2703-00	4,086	6,769	5,000	3,112	3,500	3,500	3,500
Seminars	2704-00	840	2,328	2,000	2,110	2,000	-	-
Publications	2711-00	441	537	700	392	1,000	500	500
Association Dues	2712-00	724	426	800	624	1,000	750	750
Workmen Compensation	2801-00	89,907	84,973	113,100	86,180	180,090	144,072	144,072
Job Health	2807-00	1,395	1,016	581	349	-	-	-
Special Projects	2931-00	-	-	11,500	500	-	-	-
Total Expenditures		2,749,869	3,273,983	3,307,716	3,398,028	3,597,792	3,330,495	3,330,495
Capital Outlay	2951-00	59,778	27,923	20,215	16,000	1,336,815	47,200	47,200
Capital Outlay - Lease/Purchase	2952-00	84,195	445,930	-	-	-	319,000	319,000
Total Capital Outlay		143,973	473,853	20,215	16,000	1,336,815	366,200	366,200
Interest	1905-00	29,328	24,141	29,843	29,139	17,689	28,906	28,906
Payment on Debt	8500-00	174,711	204,662	270,461	272,947	185,096	256,597	256,597
Total Debt Service		204,039	228,803	300,304	302,086	202,785	285,503	285,503
Total - Public Works Department		3,097,881	3,976,639	3,628,235	3,716,114	5,137,392	3,982,198	3,982,198

DEPARTMENT: City Clerk-Treasurer

Location and Hours of Operations:

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

Mission / Programs / Services:

The mission of the City Clerk-Treasurer Department is to provide support to all city residents, employees and elected officials. This department manages the daily deposits and record keeping for all funds received by the City and ensures the proper deposit of those funds. Also the City Clerk department is the liaison for all matters relating to banking issues. This department orders and activates all purchasing cards for city employees and handles all credit card disputes. This department also coordinates insurance coverage including the processing of all claims filed with the city. It is the responsibility of this department to maintain all permanent records of the city. The sale of all surplus fixed assets 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. And any other duties as assigned by the Mayor and Council

FY 2009 Highlights and Accomplishments:

- Successful Swearing in ceremony for new Mayor and Council
- Continued annual update of Municipal Code
- Successfully arranged interviews for School Board appointment
- Began work on changing contract filing system and protocol
- Revised purchasing card policy and reduced number of purchasing cards issued
- Conducted driving record check on employees who operate city vehicles
- Reinstated the use of Remote Express Deposit

FY 2010 Goals and Objectives:

- Continue to be budget conscious
- Complete revision of contract filing system
- Insure all contracts are complete and in place for all departments
- Continue to cross train staff
- Continue training for Certified Municipal Clerk and Master Municipal Clerk designation
- Add credit card machines to other departments to insure added customer service to the citizens
- Research additional cemetery expansion
- Locate alternative polling site for Council District No. 7

Major Budgetary Issues and Operational Trends:

The City Clerk-Treasurer Department has continued to provide all necessary services to the residents, city departments and administration including additional duties without an increase in personnel in over 10 years.

DEPARTMENT: CITY CLERK-TREASURER

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 211,312	\$ 233,116	\$ 244,505	\$ 245,103	\$ 280,125	\$ 258,727	\$ 258,727
Operations	385,585	478,730	499,719	457,228	549,434	544,434	544,434
Capital	17,274	-	-	-	4,000	4,000	4,000
TOTAL	\$ 614,171	\$ 711,846	\$ 744,224	\$ 702,331	\$ 833,559	\$ 807,161	\$ 807,161
PERSONNEL:							
Full time	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Part time	2.00	2.00	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Council Meetings-Regular	25	24	19	24			
Council Meetings-Special	6	4	3	3			
Council Meetings - Organization	1	1	1	1			
Cash Receipts	\$ 38,426,781	\$ 38,426,781	\$ 34,065,696	\$ 34,065,696			
Number of Receipts	14,497	14,497	9,778	9,778			
Number of Work Sessions	6	5	6	7			
Number of Committee Meetings	7	7	3	3			
Number of Miscellaneous Meetings	2	-	-	-			
Number of Resolutions/Ordinances	183	288	-	-			
Number of Cemetery Spaces Sold	56	56	124	124			
Number of Notary Services Provided	360	360	725	725			
Efficiency Measures/Impact							
Budget per Capita	\$15.33	\$17.40	\$17.39	\$16.41	\$18.94	\$18.34	\$18.34
Effectiveness Measures/Outcomes							

CITY CLERK DEPARTMENT - 040

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	188,202	205,942	214,495	219,547	249,231	229,669	229,669
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	4,720	4,489	9,000	4,450	5,000	5,000	5,000
Payroll Taxes	1304-00	14,143	15,617	17,097	17,136	19,449	17,852	17,852
Election	1914-00	-	28,541	-	-	30,000	25,000	25,000
Sub Contract Work	1930-00	1,141	-	-	-	-	-	-
Advertising & Publishing	2011-00	30,692	35,861	35,000	30,000	35,000	35,000	35,000
Advertising-rezoning	2011-10	-	14,642	10,000	1,500	5,000	5,000	5,000
Printing	2021-00	1,598	323	5,000	-	5,000	5,000	5,000
Postage	2025-00	24,774	32,667	40,000	26,387	35,000	35,000	35,000
Telephone	2121-00	39	61	125	50	50	50	50
Miscellaneous	2170-00	315	706	2,600	2,041	1,500	1,500	1,500
Maintenance Contract	2214-00	72	1,695	2,500	1,695	2,500	2,500	2,500
Repairs Expense	2215-00	202	-	250	-	100	100	100
Rental Contracts	2314-00	7,577	5,542	7,800	7,800	6,500	6,500	6,500
Supplies - Office	2401-00	4,848	5,676	5,500	3,572	4,000	4,000	4,000
Office Furniture	2402-00	-	264	-	-	-	-	-
Office Equipment	2406-00	-	350	500	487	-	-	-
Training	2701-00	3,893	6,141	2,500	3,016	5,000	5,000	5,000
Auto Mileage	2703-00	5	25	100	-	50	50	50
Publications	2711-00	356	4,282	4,900	2,316	4,900	4,900	4,900
Association Dues	2712-00	288	746	750	70	350	350	350
Credit Card Bank Fees	2714-00	5,447	8,957	7,000	8,500	8,000	8,000	8,000
Workmen Compensation	2801-00	726	644	1,098	704	1,195	956	956
Bonds and Insurance	2803-00	2,234	1,049	3,200	2,200	1,500	1,500	1,500
Insurance Deductible	2804-00	2,721	13,329	21,000	21,265	25,000	25,000	25,000
Multi-Peril Policy Buildings	2805-00	132,882	140,269	158,533	154,564	177,711	177,711	177,711
Employee Honesty Bond	2806-00	250	250	315	250	250	250	250
Job Health	2807-00	104	33	-	-	-	-	-
Automobile Insurance	2810-00	129,852	136,849	143,691	143,691	150,876	150,876	150,876
Equipment Insurance	2811-00	39,816	46,896	51,270	51,090	56,397	56,397	56,397
Total Expenditures		596,897	711,846	744,224	702,331	829,559	803,161	803,161

CITY CLERK DEPARTMENT - 040

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	17,274	-	-	-	4,000	4,000	4,000
Total Capital Outlay		17,274	-	-	-	4,000	4,000	4,000
Total - City Clerk Department		614,171	711,846	744,224	702,331	833,559	807,161	807,161

DEPARTMENT: RECREATION

Location and Hours of Operations:

Dublin Park - 8324 Madison Pike - Madison, AL 35758

Monday – Friday 6 am – 9 pm, Saturday 8 am – 8 pm, Sunday 10 am – 6 pm

Dublin Indoor Pool – Monday-Friday 6 am – 9pm, Saturday 8 am -7:30 pm Sunday 12 noon – 5:30 pm

Dublin Outdoor Pool – Memorial Day – Labor Day (various hours of operation)

Kids Kingdom/Neighborhood Parks – Open everyday 6 am till Dark or 8:30 pm

Palmer Park – 574 Palmer Road – Madison, AL 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 Swim Lessons, Kidz Art Classes, Baton Lessons, Dance Classes and Martial Arts are offered by the Department as well as various sports camps and summer camp for kids. Youth sports programs 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, and Special Events for the Holiday Season, meeting rooms, areas for birthday parties, private pool parties, family reunions and events of special interest. Neighborhood parks with playgrounds, playing fields and open space are located throughout the city. The department now also offers a Madison Assisted Ride Service for citizens that fall under the ADA Guidelines.

FY 2009 Highlights and Accomplishments:

The department processed additional memberships, reorganized work schedules to better assist the public, planned, organized and implemented seasonal special events for the community, offered swim lessons for over 820 children ages 6 months to 12 years. Dublin Park was host site for 2 major swim meets and the Learn-To-Swim programs for elementary school children. Palmer Park was host site for over 15 youth softball tournaments, including the largest southeast high school tournament, the LMS/DMS and a portion of the Madison County Softball Tournament. Hosted 7 Local and 1 Sectional NFL Punt, Pass and Kick Competition (where one participant scored enough to advance to the Team Championship in Atlanta, Ga. And placed 2nd), 7 Local and 1 Sectional MLB Pitch, Hit and Run Competition (where one participant scored enough to advance to the Team Championship in Atlanta, Ga. And placed 2nd), 7 Local Kellogg's Junior Olympics Skills Competition and 1 Regional Competition (where 2 local athletes scored enough to advance to the National Competition and won a Silver and Gold Medal). Offered practice and game facilities for over 4100 youth in the community as well as hosted several soccer, golf and tennis camps. The Madison Assisted Ride System was implemented and started with approximately 25 riders within the first month of operation and now has over 50 riders. Recertified Tree City USA for 8th year, Renovation, maintenance and beautification of over 160 municipal park acres and 35 Neighborhood Parks, Received the 2009 City of Madison Beautification Award, Surfacing for the Hand in Hand Playground at Palmer Park, ADA doors and railing modifications to Dublin Park and the Leather Tree Park Project. Assisted Huntsville with the Indian Creek Park Project Installed a 9 Hole Disc Golf Course at Dublin Park and stocked the pond at Dublin. Host site for the Madison Chamber, Madison Business Expo.

FY 2010 Goals and Objectives:

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. Continue to offer and improve adequate swim, athletic and special programs for the community. Extend outdoor pool deck and add shaded pavilion, replace Retractable Roof at the indoor pool, add shaded pavilions to Palmer Park Quads, replace grate gutters at the indoor pool. Maintain City Parks, Facility Grounds, Athletic Fields and Recreational Buildings located at Dublin, Palmer and Madison Senior Center safely and proficiently in a condition that is safe, attractive and functional to the design, provide highest level of playing conditions to all city athletic fields and promote and enhance all parks and facilities for year round usage. Implement new programs such as Water Aerobics, Exercise Classes, Pre-School Program, After School Program and Adult Swim Lessons. Host State Baseball Tournament at Palmer Lower Quad, Host Travel Baseball tournaments at Palmer Lower Complex. Offer First Aid/CPR to coaches and staff

Major Budgetary Issues and Operational Trends:

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-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 1,221,647	\$ 1,320,953	\$ 1,533,173	\$ 1,437,263	\$ 1,611,682	\$ 1,573,406	\$ 1,573,406
Operations	706,882	866,076	1,001,283	1,037,192	1,320,740	1,031,265	1,031,265
Capital	190,899	400,407	45,000	32,254	792,256	71,749	71,749
TOTAL	\$ 2,119,428	\$ 2,587,436	\$ 2,579,456	\$ 2,506,709	\$ 3,724,678	\$ 2,676,420	\$ 2,676,420
PERSONNEL:							
Full time	24.00	25.00	25.00	25.00	25.00	25.00	25.00
Part time	19.00	19.00	18.00	18.00	16.00	16.00	16.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Memberships Sold	350	514	600	600	625	625	625
Meeting Room Rentals	218	250	300	300	300	300	300
Party Packages	225	250	300	300	320	320	320
Family Reunions	10	10	20	20	20	20	20
Special Event/Programs/Kidz Kamp	15	26	30	30	41	41	41
Swim Lessons	600	700	770	770	800	800	800
MARS Trips		1429	3810	3810	3810	3810	3810
Outdoor Pool Party			25	25	26	26	26
Output/Workload							
Processing Memberships	250	342	400	400	405	405	405
Special Events/Programs/Kidz Kamp	1700	2938	3500	3500	3750	3750	3750
Purchasing	1875	3120	3700	3700	3900	3900	3900
Assisting Public	3416	4940	5040	5040	5100	5100	5100
Staff/Dept. Head/City Council Meeting	175	235	308	308	308	308	308
Safety Meetings/Training	100	250	300	300	300	300	300
Miscellaneous Errands	60	150	200	200	200	200	200
Maintaining Facility Usage Records	110	156	260	260	275	275	275
Payroll Support	165	208	230	247	247	247	247
Account Processing	1300	1750	2000	2000	2100	2100	2100
Daily Cash Reconciliation/Reports	887	925	1000	1000	1050	1050	1050
Administrative Support	780	825	950	950	1000	1000	1000
Facility Scheduling	260	390	500	520	550	550	550
Office Administration	720	1040	2080	2080	2500	2500	2500
Park Board Meetings	18	24	24	24	24	24	24
Budget Accounting Processing		3120	3300	3300	3500	3500	3500
Teaching Swim Lessons			390	390	402	402	402
Processing MARS Applications		300	720	720	750	750	750
MARS Program (Drivers)		738	3433	3433	3433	3433	3433
Outdoor Pool Parties			250	250	260	260	260
Efficiency Measures/Impact							
Budget per Capita	\$52.91	\$63.26	\$60.27	\$58.57	\$84.65	\$60.83	
Effectiveness Measures/Outcomes							

PARKS AND RECREATION DEPARTMENT - 050

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	892,260	973,620	1,173,002	1,065,000	1,195,793	1,195,793	1,195,793
Promotions	1104-00	-	-	-	-	-	-	-
Seasonal Employees	1105-00	174,794	164,369	151,014	180,000	166,073	166,073	166,073
Overtime	1201-00	10,420	15,804	11,000	21,000	17,500	11,000	11,000
Payroll Taxes	1304-00	78,127	83,788	102,129	96,849	105,522	105,024	105,024
Consultant Fees	1917-00	3,520	-	-	-	-	-	-
Sub Contract Work	1930-00	154,039	167,786	174,660	174,660	194,760	184,760	184,760
Transportation Services	1931-00	-	19,583	50,000	35,000	50,000	45,000	45,000
Tree Removal	1940-00	5,000	5,358	5,500	8,400	10,500	5,000	5,000
Advertising and Publishing	2011-00	446	4,256	2,500	2,500	2,500	2,500	2,500
Printing	2021-00	-	-	500	-	500	500	500
Postage	2025-00	12	12	150	-	150	150	150
Telephone	2121-00	10,001	12,137	13,250	11,900	11,400	11,400	11,400
Utilities	2131-00	171,977	182,634	198,925	214,140	203,450	203,450	203,450
Miscellaneous	2170-00	679	1,017	600	212	600	600	600
Janitorial	2201-00	18,419	25,155	24,250	24,417	30,000	25,000	25,000
Repairs - City Buildings	2211-00	55,862	54,484	35,500	53,000	45,000	45,000	45,000
Repairs - Pool	2212-00	7,135	6,490	7,000	13,500	7,140	7,140	7,140
Maintenance Contract	2214-00	6,357	6,038	10,215	6,293	10,715	10,715	10,715
Repairs	2215-00	29,879	29,384	18,000	31,400	33,000	33,000	33,000
Grounds Maintenance	2216-00	560	-	3,500	2,000	3,500	3,500	3,500
Rental Contracts	2314-00	27,297	35,951	33,860	36,000	37,435	36,435	36,435
Supplies - Office	2401-00	6,353	7,899	11,575	10,200	13,575	12,000	12,000
Office Furniture	2402-00	955	2,261	1,500	-	1,500	1,500	1,500
Small Equipment	2403-00	-	2,438	2,625	1,500	3,000	3,000	3,000
Small Tools	2404-00	3,263	4,452	3,000	2,000	4,000	4,000	4,000
Specialty Supplies	2405-00	53,267	59,541	73,500	79,740	200,000	100,000	100,000
Office Equipment	2406-00	-	345	-	256	1,000	1,000	1,000
Uniforms	2436-00	11,528	12,572	16,910	16,381	20,916	15,916	15,916
Uniforms - Protective Equipment	2436-05	1,820	3,236	3,600	3,000	5,550	5,550	5,550
Vehicle Maintenance	2601-00	2,302	53	100	-	100	100	100
Heavy Equipment Repairs	2608-00	180	-	-	-	-	-	-
Small Equipment Repairs	2609-00	3,126	4,973	5,000	5,000	7,500	7,500	7,500
Training	2701-00	5,668	14,260	20,790	13,300	20,790	9,790	9,790
Auto Mileage	2703-00	76	63	250	250	250	250	250
Publications	2711-00	89	-	300	-	300	300	300
Association Fees	2712-00	830	1,525	1,985	1,251	4,215	4,215	4,215
Workmen's Compensation	2801-00	43,599	48,921	51,592	38,944	76,390	61,112	61,112
Job Health	2807-00	3,431	4,383	3,136	2,789	3,148	3,148	3,148

PARKS AND RECREATION DEPARTMENT - 050

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Special Projects	2931-00	-	3,832	10,000	10,000	-	-	-
Grant Disbursements	2935-00	497	960	-	-	-	-	-
Swim Pool Operations	3500-00	26,728	26,574	30,100	32,643	27,154	21,154	21,154
Game Officials - Basketball	3600-11	-	-	-	-	-	-	-
Sport Program Equipment	3700-00	586	2,508	688	640	1,500	1,500	1,500
Sport Program Equipment-Soccer	3700-06	4,496	8,119	6,603	6,603	8,880	8,880	8,880
Sport Program Equipment-Baseball	3700-08	5,072	4,675	5,735	5,733	15,355	15,355	15,355
Sport Program Equip.-Girls Softball	3700-10	1,780	910	1,800	1,687	2,000	2,000	2,000
Sport Program Equip. - Basketball	3700-11	1,583	1,459	1,432	1,455	1,630	1,630	1,630
Sport Program Swim Team	3700-12	7,426	443	500	-	500	-	-
Sport Program Equip. - Special Events	3700-15	8,410	1,766	3,000	1,828	7,500	6,500	6,500
Sport Program Equip. - Adult BB	3700-16	-	17	-	-	-	-	-
Sport Program Youth Volleyball	3700-20	-	404	200	-	700	700	700
Sport Program Adult Volleyball	3700-21	-	-	-	-	-	-	-
Sport Program Dublin-Dublin Operation	3700-23	2,174	2,462	3,249	3,249	3,000	3,000	3,000
Sport Program Preschool - Kidz Kamp	3700-31	1,791	3,662	3,500	2,975	4,500	3,500	3,500
Sport Program Equipment-Football	3700-40	4,566	3,943	100	95	3,800	2,400	2,400
Sport Program Equipment-Tennis	3700-50	2,175	921	1,840	1,818	1,840	1,840	1,840
Seasonal Programs	3800-00	17,811	25,506	27,500	27,162	39,500	38,000	38,000
Recreation Donation Account	7550-00	-	(2,720)	-	-	-	-	-
Neighborhood Park Account	7560-00	60,163	137,365	200,000	200,894	300,000	150,000	150,000
Total Expenditures		1,928,529	2,177,594	2,507,665	2,447,664	2,905,631	2,577,880	2,577,880
Capital Outlay	2951-00	190,899	327,645	45,000	32,254	792,256	71,749	71,749
Capital Outlay - Lease Purchases	2952-00	-	72,762	-	-	-	-	-
Total Capital Outlay		190,899	400,407	45,000	32,254	792,256	71,749	71,749
Interest	1905-00	-	1,610	3,577	3,577	2,004	2,004	2,004
Payment on Debt	8500-00	-	7,825	23,214	23,214	24,787	24,787	24,787
Total Debt Service		-	9,435	26,791	26,791	26,791	26,791	26,791
Total - Recreation Department		2,119,428	2,587,436	2,579,456	2,506,709	3,724,678	2,676,420	2,676,420

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-2009 Highlights and Accomplishments:

- Developed and put into practice a labor management initiative
- Identified needs for officer development
- With the assistance of our medical director, established a EMS Quality Assurance Program
- Initiated a door-to-door fire safety program
- Completed traffic preemption system
- Secured \$113,648 in Federal Funds to maintain and enhance heavy rescue team equipment
- Secured \$79,919 in Federal funds to enhance life and fire safety awareness
- Secured \$38,250 in Federal funds to install exhaust extraction system in two fire stations
- Enhanced department's ability to capture and interpret data, including GIS analysis
- Posted net gain of 6 paramedics at firefighter level

FY-10 Goals and Objectives:

- Initiate and complete a citywide risk analysis, to include recently annexed areas.
- Develop Standard of Cover based upon results of risk analysis
- Accomplish cross training in the area of data collection/management, code enforcement and cause determination
- Initiate officer development program
- Automate timekeeping functions
- Automate department timekeeping and inspection documentation functions
- Assure continuing firefighter safety through replacement of breathing apparatus
- Initiate a disaster preparedness/continuity of operations program for businesses
- Complete training tower and training center infrastructure
- Work in collaboration with police department to determine long range dispatch solutions

Major Budgetary Issues and Operational Trends:

Funding to expand base of operations to reduce responses times

DEPARTMENT: FIRE

EXPENDITURES	FY 07	FY 08	FY 09	FY-09	FY-10	FY-10	FY 10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 3,788,466	\$ 4,186,461	\$ 4,445,211	\$ 4,336,013	\$ 4,671,578	\$ 4,525,299	\$ 4,525,299
Operations	449,848	404,748	793,004	692,397	578,279	560,286	560,286
Capital	197,469	839,759	15,000	38,048	24,362	24,362	24,362
TOTAL	\$ 4,435,783	\$ 5,430,968	\$ 5,253,215	\$ 5,066,458	\$ 5,274,219	\$ 5,109,947	\$ 5,109,947
PERSONNEL:							
Full time	61.00	70.00	70.00	70.00	70.00	70.00	70.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	FY 07	FY 08	FY 09**	FY-09	FY 10**	FY-10	FY 10**
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Call Answered	5,800	4,325	2808*	2808*	3,000	3,000	3,000
*Decrease in Calls Answered Reflects Termination of the HEMS! Contract							
**Estimated							
Efficiency Measures/Impact							
Budget per Capita	\$110.73	\$132.79	\$122.74	\$118.38	\$119.87	\$116.14	\$116.14
Effectiveness Measures/Outcomes							

FIRE DEPARTMENT - 060

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	3,075,595	3,388,771	3,658,306	3,590,000	3,750,407	3,726,447	3,726,447
Merit Increases	1102-00	-	-	-	-	-	-	-
Paramedic Incentive Expense	1103-06	68,788	89,062	109,000	105,894	119,500	119,500	119,500
Promotions	1104-00	-	-	-	-	10,473	10,473	10,473
Overtime	1201-00	121,974	108,646	95,000	95,000	93,000	80,000	80,000
Payroll Taxes	1304-00	235,865	260,077	295,466	290,003	303,964	301,136	301,136
Consultant Fee	1917-00	-	-	-	-	-	-	-
Sub Contract Work	1930-00	4,510	7,440	16,000	18,465	24,600	24,600	24,600
Deployment Expense	1940-00	-	-	85,000	-	85,000	85,000	85,000
Advertising and Publishing	2011-00	1,396	339	1,200	1,066	1,300	1,300	1,300
Printing	2021-00	524	42	700	-	700	700	700
Telephone	2121-00	15,252	18,735	20,700	20,700	21,000	21,000	21,000
Utilities	2131-00	46,283	47,351	58,000	56,000	56,000	56,000	56,000
Miscellaneous	2170-00	569	483	900	721	900	900	900
Janitorial	2201-00	3,831	4,674	4,500	4,576	5,000	5,000	5,000
Repairs - City Buildings	2211-00	11,752	13,752	35,000	34,112	30,000	35,000	35,000
Maintenance Contract	2214-00	20,796	14,049	24,735	24,111	26,660	26,660	26,660
Repairs	2215-00	4,892	4,408	5,500	5,610	5,500	5,500	5,500
Grounds Maintenance	2216-00	3,024	392	1,000	500	1,000	1,000	1,000
Rental Contracts	2314-00	8,562	9,910	6,250	5,100	2,500	2,500	2,500
Supplies - Office	2401-00	4,916	5,298	5,500	6,300	6,500	5,000	5,000
Office Furniture	2402-00	6,193	1,290	1,000	948	1,000	500	500
Small Equipment (not office)	2403-00	-	350	30	30	-	-	-
Small Tool	2404-00	2,208	1,670	1,470	-	1,500	1,500	1,500
Small Tools - Suppression	2404-10	8,407	28,205	14,400	14,400	15,000	15,000	15,000
Small Tools - EMS	2404-20	1,916	4,124	6,500	5,846	6,500	6,500	6,500
Supplies - Industrial	2405-00	4,544	5,450	5,000	5,000	5,000	5,000	5,000
Supplies - Industrial - Suppression	2405-10	6,697	11,025	8,500	7,330	8,000	5,000	5,000
Supplies - Industrial - EMS	2405-20	4,656	10,579	8,000	8,147	8,000	8,000	8,000
Office Equipment	2406-00	-	-	-	-	-	-	-
Firemen	2412-00	840	466	1,070	500	1,070	1,070	1,070
Supplies - Public Education Materials	2413-00	2,621	8,999	9,000	9,000	9,000	9,000	9,000
Supplies - Investigation Materials	2414-00	706	619	1,000	1,000	1,000	1,000	1,000
Uniforms	2436-00	36,510	40,427	35,900	30,000	31,900	30,000	30,000
Uniforms - Protective Equipment	2436-06	22,209	33,308	34,500	33,000	34,500	5,000	5,000
Vehicle Maintenance	2601-00	9,117	11,825	14,000	15,200	15,000	15,000	15,000
Vehicle Mechanical Repair	2602-00	11,184	3,297	500	1,400	750	750	750
Vehicle Body Repair	2604-00	-	-	-	-	-	-	-
Small Equipment Repair	2609-00	4,645	2,363	3,500	3,300	3,500	3,500	3,500

FIRE DEPARTMENT - 060

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Training	2701-00	76,137	114,401	75,000	80,000	80,000	50,350	50,350
Auto Mileage	2703-00	821	1,171	1,000	200	500	-	-
Seminars	2704-00	250	260	450	300	450	-	-
Publications	2711-00	904	39	1,000	101	1,000	1,000	1,000
Associations Dues	2712-00	2,420	2,642	3,300	3,563	3,500	3,500	3,500
Workmen's Compensation	2801-00	131,360	131,273	139,089	109,790	224,957	179,966	179,966
Job Health	2807-00	19,778	20,236	2,500	2,026	32,900	32,900	32,900
Special Account	2930-00	2,000	2,000	2,000	2,000	2,000	-	-
Special Projects	2931-00	19,865	30,001	-	-	-	-	-
Grant Exp-EMA #06-342-R	2935-00	75,463	-	-	-	-	-	-
Grant Exp-EMA #06-353-R	2935-01	5,848	17,752	-	-	-	-	-
Grant Exp-EMA #05-219-R	2935-02	-	270	-	-	-	-	-
Grant Exp-EMA #07-171-R	2935-03	34,978	573	-	-	-	-	-
Grant Exp-EMW-07-FP-00787	2935-04	-	-	79,919	79,924	-	-	-
Grant EXP-EMA #08-292-R	2935-05	-	-	25,200	25,996	-	-	-
Grant Exp-EMW-08-F0-00775	2935-06	-	-	38,250	38,250	-	-	-
Grant EXP-EMA #08-SHL	2935-07	-	-	70,522	70,522	-	-	-
Grant EXP-EMA #08-MAL	2935-08	-	-	17,926	17,926	-	-	-
Fire Department Donations	7550-00	5,596	898	10,000	11,220	10,000	10,000	10,000
Total Expenditures		4,126,402	4,458,942	5,033,283	4,835,077	5,041,031	4,892,252	4,892,252
Capital Outlay	2951-00	197,469	163,913	15,000	38,048	24,362	24,362	24,362
Capital Outlay - Lease Purchase	2952-00	-	675,846	-	-	-	-	-
Total Capital Outlay		197,469	839,759	15,000	38,048	24,362	24,362	24,362
Interest	1905-00	30,715	33,317	44,483	47,212	39,818	40,817	40,817
Payment on Debt	8500-00	81,197	98,950	160,449	146,121	169,008	152,516	152,516
Total Debt Service		111,912	132,267	204,932	193,333	208,826	193,333	193,333
Total - Fire Department		4,435,783	5,430,968	5,253,215	5,066,458	5,274,219	5,109,947	5,109,947

DEPARTMENT: PLANNING

Location and Hours of Operations:

100 Hughes Road, Madison, Alabama
Lower Floor
Open 8:00 AM – 5:00 PM

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, Sign Regulation, Home Occupation Regulation, Floodplain Administration, and staff support for the Planning Commission, Zoning Board of Adjustment, Historic Preservation Commission, and Greenways Committee.

FY 2009 Highlights and Accomplishments:

The department expects to perform plan approval and zoning compliance for about 300 single family homes during the 2009 FY, slightly higher than last year. An additional 360 multifamily units have been permitted, so a total of 660 units should be occupied by this time next year (August 2010). This is a major population increase and will stress city services unless such services are increased. A tightening of credit standards and disruptions in the mortgage market persist throughout the nation and Madison has not been immune to this. A number of other large commercial projects were postponed last year but are back in the planning stages and we are consulting with developers concerning these. Currently, the department is wrapping up a first draft of the City's Comprehensive Economic Development Plan, and public hearings should start by the end of summer.

FY 2010 Goals and Objectives:

Our emphasis in FY 2010 will be on

- completion of a new Comprehensive Plan to develop land use, transportation, environmental, and recreational strategies for the newly annexed areas in Limestone County,
- updating the plan with respect to development and redevelopment in Madison County.
- Plan implementation, including zoning changes, ordinance adoptions, and a complete revision to the Capital Improvements Plan.
- Processing site plan and permit applications for at least one-half million square ft. of nonresidential space next year, much of it related to Waterstone.

Major Budgetary Issues and Operational Trends:

The department has recently been split into separate Planning and Building departments and staff has been reassigned appropriately, including classification changes for individual employees. While the new organization is well established, the reassignment of certain shared functions is still being worked out.

DEPARTMENT: PLANNING

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 886,566	\$ 942,546	\$ 898,823	\$ 923,688	\$ 370,543	\$ 310,965	\$ 310,965
Operations	48,719	72,827	106,072	75,891	83,500	74,000	74,000
Capital	62,221	34,420	-				
TOTAL	\$ 997,506	\$ 1,049,793	\$ 1,004,895	\$ 999,579	\$ 454,043	\$ 384,965	\$ 384,965
PERSONNEL:							
Full time	21.00	19.00	19.00	19.00	5.00	5.00	4.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44000
Output/Workload							
Board of Adjustments Cases	12	30	30	29	30	30	30
# of Residential Lots Appr.	810	551	600	250	500	500	500
# of Site Plans Appr.	38	25	25	30	25	25	25
# of Rezoning, Code Changes, etc.	18	16	16	30	20	20	20
Efficiency Measures/Impact							
Per Capita	\$24.90	\$25.67	\$23.48	\$23.35	\$10.32	\$8.75	\$8.75
Effectiveness Measures/Outcomes							

PLANNING DEPARTMENT - 070

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	787,582	841,105	778,194	817,000	318,543	272,504	272,504
Overtime	1201-00	3,646	8,266	12,000	10,000	5,000	-	-
Payroll Taxes	1304-00	58,558	63,042	60,450	63,266	24,750	20,847	20,847
Small Maps	1902-00	-	-	-	-	-	-	-
Large Maps	1902-10	(95)	50	1,000	(155)	1,000	1,000	1,000
Consultant Fee	1917-00	1,657	2,490	23,498	23,577	25,000	20,000	20,000
Board Services	1920-00	5,043	6,456	4,000	3,774	6,000	6,000	6,000
Sub Contract Work	1930-00	5,335	2,590	-	-	-	-	-
Advertising and Publishing	2011-00	214	6,990	4,000	1,000	4,000	4,000	4,000
Printing	2021-00	2,857	4,872	6,000	4,116	2,500	2,500	2,500
Telephone	2121-00	4,574	3,237	7,200	5,000	2,000	2,000	2,000
Miscellaneous	2170-00	2,120	3,974	2,000	700	2,000	2,000	2,000
Maintenance Contract	2214-00	-	-	-	-	-	-	-
Repairs-General	2215-00	-	172	2,000	-	500	500	500
Rental Contracts	2314-00	5,286	4,653	11,500	6,000	11,500	11,500	11,500
Supplies - Office	2401-00	10,017	17,564	15,500	12,000	6,000	4,000	4,000
Supplies - Office Furniture	2402-00	2,112	7,193	2,000	719	1,500	1,500	1,500
Small Tools	2404-00	1,474	2,391	3,000	1,336	-	-	-
Specialty Supplies	2405-00	550	719	1,000	964	500	500	500
Office Equipment	2406-00	784	1,536	1,500	180	1,000	1,000	1,000
Uniforms	2436-00	1,473	-	1,000	-	-	-	-
Training	2701-00	9,920	8,149	17,500	11,000	7,500	6,000	6,000
Auto Mileage	2703-00	411	251	1,000	300	1,000	1,000	1,000
Seminars	2704-00	8,588	8,242	12,000	11,000	7,500	6,000	6,000
Publications	2711-00	1,639	2,568	6,000	2,818	3,000	3,000	3,000
Associations Dues	2712-00	3,288	2,218	4,000	3,323	4,000	4,000	4,000
Worker's Compensation	2801-00	16,470	13,597	15,679	10,718	6,750	5,114	5,114
Job Health	2807-00	329	145	2,000	704	500	500	500
Progress and Development	2920-00	210	1,596	2,000	1,365	2,000	2,000	2,000
Special Projects	2931-00	1,243	1,307	8,874	8,874	10,000	7,500	7,500
Total Expenditures		935,285	1,015,373	1,004,895	999,579	454,043	384,965	384,965

PLANNING DEPARTMENT - 070

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	62,221	34,420	-	-	-		-
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-		-
Total Capital Outlay		62,221	34,420	-	-	-	-	-
Interest	1905-00	-	-	-	-	-		-
Payment on Debt	8500-00	-	-	-	-	-		-
Total Debt Service		-	-	-	-	-	-	-
Total - Planning and Building Department		997,506	1,049,793	1,004,895	999,579	454,043	384,965	384,965

DEPARTMENT: COURT

Location and Hours of Operations:

Municipal Court Office (Room 110)

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

Mission / Programs / Services:

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

FY 2009 Highlights and Accomplishments:

- Implemented additional court date
- Reorganized magistrate duties for better service
- Redesigned office layout for more efficiency
- Purchased furniture, lighting and carpet for courtroom
- Established video connection with police department for viewing evidence tapes in courtroom
- Brought probation management back in-house
- Worked with city volunteer director to determine local agencies willing to use community service workers.
- Began testing online payments
- Continued to investigate different opportunities for implementation of amnesty court to collect outstanding fines

FY 2010 Goals and Objectives:

- Examine use of video hearings with prisoners in jail to avoid physical transport of inmates
- Purchase and staff security equipment for the courtroom
- Implement electronic filing of attorney and bonding company documents
- Continue working toward amnesty court for the collection of outstanding fines
- Continue working with software provider and credit card processor to make online payments available

Major Budgetary Issues and Operational Trends:

- No capital purchases planned for FY2010
- Increase in state court costs will require adding an additional \$85,000 to budget

DEPARTMENT: COURT

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 359,087	\$ 390,546	\$ 437,790	\$ 434,148	\$ 441,423	\$ 442,605	\$ 442,605
Operations	614,547	745,657	581,738	636,015	653,208	653,208	653,208
Capital		5,443	86,209	71,000	-	-	-
TOTAL	\$ 973,634	\$ 1,141,646	\$ 1,105,737	\$ 1,141,163	\$ 1,094,631	\$ 1,095,813	\$ 1,095,813
PERSONNEL:							
Full time	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Part time (Judge)	2.00	2.00	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Cases Opened	10,885	13,468	8,655	8,655	8,655	8,655	8655
Cases Closed	11,159	14,407	10,316	10,316	10,316	10,316	10316
Warrants Issued	1,000	1,215	1,079	1,079	1,079	1,079	1079
Efficiency Measures/Impact							
Budget per Capita	\$24.30	\$27.91	\$25.83	\$26.66	\$24.88	\$24.90	\$0.00
Effectiveness Measures/Outcomes							

COURT CLERK DEPARTMENT - 080

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	325,936	356,427	332,788	393,622	339,225	340,586	340,586
Salaries - Judges	1101-30	-	-	60,834	-	50,544	50,544	50,544
Salaries - Bailiff	1104-00	1,487	825	1,717	1,717	2,040	2,040	2,040
Overtime	1201-00	93	-	800	685	685	685	685
Overtime - Bailiff	1201-08	5,650	5,659	5,373	5,000	14,667	14,667	14,667
Payroll Taxes	1304-00	21,429	23,543	30,716	30,678	31,148	31,252	31,252
Returned/Reduced Bonds	1801-00	16,442	14,914	17,237	17,237	12,905	12,905	12,905
Fair Trial Fund	1820-00	30,078	31,406	29,363	49,493	36,750	36,750	36,750
Crime Victims Compensation	1821-00	20,209	20,646	19,164	19,508	19,508	19,508	19,508
State General Fund	1822-00	155,594	93,778	-	-	-	-	-
Alabama Peace Officers	1824-00	26,060	27,233	25,402	22,842	21,664	21,664	21,664
State Drivers Fund	1828-00	59,143	36,063	-	-	-	-	-
Criminal History Processing	1829-00	15,660	7,473	-	-	-	-	-
Impaired Drivers Trust Fund	1830-00	2,302	1,140	-	-	-	-	-
DNA	1831-00	14,938	8,981	-	-	-	-	-
Alabama Chemical Testing	1832-00	2,385	1,124	-	-	-	-	-
DUI Fines - State General Fund	1833-00	4,426	2,050	-	-	-	-	-
AL Forensic Service Trust Fund	1834-00	1,762	297	-	-	-	-	-
Post Commission Fund	1835-00	14,637	7,721	-	-	-	-	-
Traffic Safety Trust Fund	1836-00	14,637	7,721	-	-	-	-	-
Advanced Tech & Data Fund	1837-00	22,223	13,373	-	-	-	-	-
UJS Drug Docket Fees	1842-00	1,027	240	-	-	-	-	-
AL Head Injury Foundation	1843-00	195	165	-	-	-	-	-
State Court Costs - ALL	1845-00	-	207,047	216,153	296,385	286,403	286,403	286,403
Citizenship Trust Fund	1846-00	-	-	-	2,800	85,000	85,000	85,000
Interpreting Services	1850-00	-	100	400	124	400	400	400
Sub Contract Work	1930-00	4,795	21,780	22,100	14,000	13,040	13,040	13,040
Advertising and Publishing	2011-00	-	-	-	-	-	-	-
Printing	2021-00	880	199	500	582	500	500	500
Telephone	2121-00	521	696	960	960	960	960	960
Miscellaneous	2170-00	20	-	-	-	-	-	-
Maintenance Contract	2214-00	840	1,250	4,200	6,010	6,500	6,500	6,500
Rental Contracts	2314-00	1,464	1,093	1,020	1,400	1,020	1,020	1,020
Supplies - Office	2401-00	2,849	5,308	3,700	3,820	3,700	3,700	3,700
Supplies - Office Furniture	2402-00	955	652	500	500	500	500	500
Small Equipment	2403-00	-	-	-	200	-	-	-
Specialty Supplies - DDS	2405-00	1,187	-	-	-	-	-	-
Office Equipment	2406-00	646	389	2,300	724	1,000	1,000	1,000
Training	2701-00	3,203	2,984	4,050	1,406	1,200	1,200	1,200

COURT CLERK DEPARTMENT - 080

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Auto Mileage	2703-00	43	118	150	50	150	150	150
Publications	2711-00	895	1,198	1,250	1,211	1,250	1,250	1,250
Associations Dues	2712-00	-	-	300	-	-	-	-
Workmen's Compensation	2801-00	1,289	1,108	1,512	1,040	1,914	1,631	1,631
Jail	2932-00	107,262	129,568	130,567	125,000	88,789	88,789	88,789
Fair Trial Fund - State	7500-00	90,472	101,934	106,472	73,169	73,169	73,169	73,169
Total Expenditures		973,634	1,136,203	1,019,528	1,070,163	1,094,631	1,095,813	1,095,813
Capital Outlay	2951-00	-	5,443	86,209	71,000	-	-	-
Total Capital Outlay		-	5,443	86,209	71,000	-	-	-
Total - Court Department		973,634	1,141,646	1,105,737	1,141,163	1,094,631	1,095,813	1,095,813

DEPARTMENT: CITY COUNCIL

Location and Hours of Operations:
Mission / Programs / Services:
FY 2008 Highlights and Accomplishments:
FY 2009 Goals and Objectives:
Major Budgetary Issues and Operational Trends:

DEPARTMENT: CITY COUNCIL

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 117,772	\$ 97,994	\$ 97,272	\$ 96,122	\$ 105,003	\$ 99,906	\$ 99,906
Operations	43,369	29,568	59,732	39,623	55,550	60,550	60,550
Capital	17,126	5,291	-	-	-	-	-
TOTAL	\$ 178,267	\$ 132,853	\$ 157,004	\$ 135,745	\$ 160,553	\$ 160,456	\$ 160,456
PERSONNEL:							
Full time	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	7.00	7.00	7.00	7.00	7.00	7.00	7.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Efficiency Measures/Impact							
Budget per Capita	\$4.45	\$3.25	\$3.67	\$3.17	\$3.65	\$3.65	\$3.65
Effectiveness Measures/Outcomes							

CITY COUNCIL - 090

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries-Employee	1101-00	20,055	-	-	-	-	-	-
Salaries-Council	1101-20	81,702	84,756	86,642	86,642	89,196	89,196	89,196
Payroll Taxes	1304-00	7,850	6,432	6,628	6,628	6,823	6,823	6,823
Consultant Fee	1917-00	-	-	-	-	-	-	-
Sub Contract Work	1930-00	-	-	-	-	-	-	-
Advertising & Publishing	2011-00	672	300	700	300	700	700	700
Printing	2021-00	122	-	1,000	855	1,000	1,000	1,000
Telephone	2121-00	10,553	8,013	10,600	9,000	10,600	10,600	10,600
Miscellaneous	2170-00	320	276	1,200	1,151	1,200	1,200	1,200
Rental Contracts	2314-00	253	252	300	-	300	300	300
Supplies - Office	2401-00	3,202	429	1,000	-	1,000	1,000	1,000
Office Furniture	2402-00	-	-	-	-	-	-	-
Office Equipment	2406-00	-	-	-	-	-	-	-
Auto Mileage	2703-00	400	-	600	-	600	600	600
Seminars	2704-00	7,670	6,473	3,500	2,535	3,500	3,500	3,500
Publications	2711-00	134	-	200	-	200	200	200
Association Dues	2712-00	2,543	990	3,150	1,013	3,150	3,150	3,150
Expense Allowance	2750-00	7,062	8,315	4,000	1,780	5,000	5,000	5,000
Expense Allowance-Other	2750-10	275	35	1,000	524	800	800	800
Workmen's Compensation	2801-00	495	333	484	299	484	387	387
Job Health Expense	2807-00	-	-	18	18	-	-	-
Progress and Development	2920-00	1,051	-	1,000	-	1,000	1,000	1,000
Special Projects	2931-00	16,782	10,958	34,982	25,000	35,000	35,000	35,000
Total Expenditures		161,141	127,562	157,004	135,745	160,553	160,456	160,456
Capital Outlay	2951-00	17,126	5,291	-	-	-	-	-
Total Capital Outlay		17,126	5,291	-	-	-	-	-
Total - City Council		178,267	132,853	157,004	135,745	160,553	160,456	160,456

DEPARTMENT: FINANCE

Location and Hours of Operations:

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

Mission / Programs / Services:

It is the Mission of the Finance Department to conduct all Financial Activities within the guidelines of applicable legal requirements, professional standards and professional ethics to improve the quality of life for EVERY Madison Resident.

Financial Activities comprise of Accounting, Budgeting, Payroll, Procurement and Reporting.

FY 2009 Highlights and Accomplishments:

- Single Audit completed with no violations
- Updated the Vendors Manual “Doing Business with the City of Madison”
- Implemented joint purchasing agreement with the City of Huntsville
- Prepared Bond Rating Presentation; retained bond ratings
- Acquired consulting services for Governmental Accounting Standards Board (GASB) Statement 45
- Prepared two (2) comprehensive budget documents within the timelines set by the Mayor and City Council
- Prepared Request for Proposal for new Municipal Management System

FY 2010 Goals and Objectives:

- Complete the annual financial report before March 31, 2010, and submit the report to the Government Finance Officers Association (GFOA) to evaluate for the Achievement for Excellence in Financial Reporting Award
- Submit the budget document to GFOA to evaluate for the Distinguished Budget Presentation Award
- Implement Finance Department’s portion of the Municipal Management System
- Revised the Fiscal Policy for compliance with new guidelines
- Revised the Investment Policy for compliance with new guidelines
- Began process for preparation of new five-year financial plan

Major Budgetary Issues and Operational Trends:

- Major issue to implement GASB Statement 45 after the Consultants complete the actuarial valuation of the City’s post employment benefits other than pensions

DEPARTMENT: FINANCE

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 562,649	\$ 623,453	\$ 586,225	\$ 581,427	\$ 473,413	\$ 526,063	\$ 526,063
Operations	351,835	341,456	224,800	187,285	151,846	158,389	158,389
Capital	5,366	45,216	266,479	16,479	333,658	325,000	325,000
TOTAL	\$ 919,850	\$ 1,010,125	\$ 1,077,504	\$ 785,191	\$ 958,917	\$ 1,009,452	\$ 1,009,452
PERSONNEL:							
Full time	11.00	13.00	12.00	7.00	7.00	7.00	8.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Number of Funds	47	47	39	39	39	39	39
Number of Audits	1	1	1	1	1	1	1
Number of Formal Bids Prepared	45	60	70	70	80	80	80
Number of Purchase Orders Issued	4,000	4,300	4,900	4,900	5,100	5,100	5,100
\$ Amount of Purchase Orders Issued	\$8,000,000	\$9,000,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000
Number of Cleared Checks	9,800	10,000	15,000	15,000	15,000	15,000	15,000
\$ Amount of Cleared Checks	\$27,000,000	\$27,500,000	\$28,000,000	\$28,000,000	\$28,000,000	\$28,000,000	\$28,000,000
Number of Employees Using Direct Deposit	200	220	225	225	225	225	225
Output/Workload							
Annual Financial Report	1	1	1	1	1	1	1
Annual Budget Document	2	2	2	2	2	2	2
Budget Adjustments	366	365	625	463	625	625	625
Number of Accounts Payable Checks	8,038	8,538	15,500	15,500	15,500	15,500	15,500
Number of Journal Entries Posted	5,339	5,488	6,511	6,511	6,511	6,511	6,511
Number of Payroll Checks Issued	8,038	9,052	9,150	9,150	9,150	9,150	9,150
Efficiency Measures/Impact							
Budget per Capita	\$22.96	\$24.70	\$25.18	\$18.35	\$21.79	\$22.94	\$22.94
Effectiveness Measures/Outcomes							

FINANCE DEPARTMENT - 100

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	515,885	571,358	534,171	534,171	434,528	483,816	483,816
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	503	767	800	800	200	-	-
Payroll Taxes	1304-00	38,457	42,337	40,925	40,925	33,257	37,012	37,012
Audit Fees	1910-00	43,925	48,497	50,000	48,300	52,000	49,000	49,000
Software Support Contract	1915-00	23,153	13,132	19,250	15,554	19,250	19,250	19,250
Consultant Fee	1917-00	120,683	110,084	-	-	-	-	-
Internet and Web Page Service	1918-00	11,387	12,568	-	-	-	-	-
Sub Contract Work	1930-00	18,132	21,395	25,766	23,000	-	-	-
Advertising and Publishing	2011-00	243	2,140	1,500	2,600	1,200	1,000	1,000
Printing	2021-00	3,551	4,275	4,500	2,097	4,500	3,000	3,000
Telephone	2121-00	1,772	1,959	1,980	1,800	350	350	350
Miscellaneous	2170-00	219	301	300	78	100	100	100
Janitorial Expense	2201-00	10,705	12,662	13,500	15,000	-	-	-
Repairs - City Buildings	2211-00	53,998	38,512	38,805	38,805	-	-	-
Maintenance Contract	2214-00	26,567	31,890	1,600	1,514	1,220	1,220	1,220
Repairs	2215-00	321	296	600	532	-	-	-
Grounds Maintenance	2216-00	11,401	17,272	18,450	18,450	-	-	-
Rental Contracts	2314-00	5,053	5,143	6,000	5,500	5,100	5,100	5,100
Supplies - Office	2401-00	9,698	8,709	8,000	7,153	7,500	7,000	7,000
Office Furniture	2402-00	1,808	478	-	-	-	-	-
Small Tools	2404-00	543	699	500	217	-	-	-
Specialty Supplies	2405-00	111	4,146	1,040	183	-	-	-
Office Equipment	2406-00	2,139	880	500	435	-	-	-
Uniforms	2436-00	870	-	1,600	-	-	-	-
Training	2701-00	2,987	4,494	3,480	1,600	3,385	3,385	3,385
Auto Mileage	2703-00	62	28	100	50	100	100	100
Publications	2711-00	1,814	2,718	3,270	3,255	3,250	3,250	3,250
Associations Dues	2712-00	4,052	3,672	4,670	2,762	3,820	3,820	3,820
Workmen's Compensation	2801-00	3,867	4,497	5,169	3,851	2,043	1,850	1,850
Job Health	2807-00	80	-	80	80	-	-	-
Special Projects	2931-00	498	-	10,000	-	10,000	10,000	10,000
Total Expenditures		914,484	964,909	796,556	768,712	581,803	629,253	629,253

FINANCE DEPARTMENT - 100

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	5,366	45,216	16,479	16,479	8,658	-	-
Capital Outlay - Lease/Purchase	2952-00	-	-	250,000	-	325,000	325,000	325,000
Total Capital Outlay		5,366	45,216	266,479	16,479	333,658	325,000	325,000
Interest	1905-00	-	-	-	-	9,970	11,464	11,464
Payment on Debt	8500-00	-	-	14,469	-	33,486	43,735	43,735
Total Debt Service		-	-	14,469	-	43,456	55,199	55,199
Total - Finance Department		919,850	1,010,125	1,077,504	785,191	958,917	1,009,452	1,009,452

DEPARTMENT: Human Resources

Location and Hours of Operations:

100 Hughes Road, Madison, Alabama, 8-5 p.m.

Mission / Programs / Services:

Goal -- to attract & retain a highly talented, motivated, diverse and competent workforce to carry out the mission and responsibilities of serving the citizens of Madison.

Mission - to provide professional human resource leadership, development, information and services to elected officials, managers & employees, and to preserve the integrity of the personnel system consistent with City values.

Services –

- Recruitment & Selection
- Equal Employment
- Exiting Processes
- Classification & Compensation Systems
- Employee Benefit Programs (Retirement, Medical, Dental, Life)
- Worker's Compensation & Safety Programs
- Employee Record Management
- Employee Lawsuits, Complaints & Hearings
- Other Legal Mandates (Unemployment, Reporting, Etc.)
- Policy Programs (Tuition, Leave Donations, Performance Management)
- Employee Recognition & Events

FY 2009 Highlights and Accomplishments:

Recruiting – Critical Positions (Public Works Director, Police Chief, City Attorney, Economic Development) Ongoing (78 Openings Filled, 30+ Lifeguards, Close to 808 Applications)

Pay Study – 1) Application – Public Works (Skills Matrix); Prioritized Changes; Obstacle -- Funding

Drug Test Goals-- All tests Completed Timely, with ALL Favorable Results

Training Goals – Provided EEOC for Supervisors (1 of 2), Performance Management, Defensive Driving (216 Students), CPR.

Legal & Internal Actions --

- Police EEO Plan Updated, City-Wide Plan Update
- 2 Outstanding EEOC Charges, Processed Internal Inquiries
- 2 Employee Hearings

New Laws... (Process/Policy) –

- New I-9 Forms
- New COBRA-Subsidy Requirements
- New Child Work Permit Process

Pay/Benefits –

- Coordinators made close to 640 pay changes, and 150 benefit changes.
- Processed 13 garnishments, 10 COBRA processes.
- Tuition processes for 14 employees
- Processed close to 47 worker's compensation claims.

Employee Events –

- Employee Awards Program
- Child to Work Day
- Veterans Day Event
- Halloween Event
- Employee Newsletter

FY 2010 Goals and Objectives:

- Maintain all Programs above (Building on Process Improvement & Standardization)
- Training for Managers/Supervisors (Complete EEOC, Policy Training, Legal Training)
- New HRIS Implementation
- Prevention & Mandates: Translate numerous new Employment Laws into Policy / Processes

Major Budgetary Issues and Operational Trends:

- Growing Medical Costs
- Growing RSA Costs
- Full Plate, with Limited Process Improvement Time & Backup
- Prevention is Critical

DEPARTMENT: HUMAN RESOURCES

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 2,881,404	\$ 3,164,658	\$ 3,462,932	\$ 3,573,290	\$ 3,883,999	\$ 4,167,106	\$ 4,167,106
Operations	60,102	30,418	51,831	58,709	42,000	40,700	40,700
Capital	3,021	-	-	-	7,000	7,000	7,000
TOTAL	\$ 2,944,527	\$ 3,195,076	\$ 3,514,763	\$ 3,631,999	\$ 3,932,999	\$ 4,214,806	\$ 4,214,806
PERSONNEL:							
Full time	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Part time	0.00	0.00	0.00	0.00	0.50	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Efficiency Measures/Impact							
Budget per Capita	\$73.50	\$78.12	\$82.12	\$84.86	\$89.39	\$95.79	\$95.79
Effectiveness Measures/Outcomes							

HUMAN RESOURCES DEPARTMENT - 120

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	205,484	221,343	232,065	232,065	257,379	278,607	278,607
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	118	30	800	800	1,000	1,000	1,000
Employee Retirement	1301-00	979,862	1,126,186	1,239,430	1,440,557	1,343,430	1,635,909	1,635,909
State Unemployment Insurance	1303-00	9,407	3,565	15,000	7,500	15,000	15,000	15,000
Payroll Taxes	1304-00	14,831	15,817	17,815	17,814	19,690	21,390	21,390
Employee Assistance Program	1305-00	540	814	1,300	1,000	5,000	5,000	5,000
Employee Tuition Assist. Program	1305-01	8,050	8,382	15,700	15,700	25,000	25,000	25,000
Employment Recruitment	1310-00	-	106	22,000	15,000	25,000	15,000	15,000
Life Insurance	1334-00	134,574	167,503	150,000	138,169	160,000	150,000	150,000
Health Insurance	1336-00	1,519,170	1,607,247	1,750,000	1,691,815	2,012,500	2,002,500	2,002,500
Subcontract Work	1930-00	32,500	-	10,000	-	-	-	-
Advertising and Publishing	2011-00	-	436	1,175	-	1,200	1,200	1,200
Printing	2021-00	569	638	1,000	150	1,000	1,000	1,000
Postage	2025-00	232	128	300	133	300	300	300
Telephone	2121-00	617	612	750	750	750	750	750
Miscellaneous	2170-00	489	254	500	488	500	500	500
Rental Contracts	2314-00	5,471	5,015	8,100	6,000	6,000	6,000	6,000
Supplies - Office	2401-00	5,274	5,651	5,800	5,886	6,000	6,000	6,000
Office Furniture	2402-00	460	326	-	-	1,200	1,200	1,200
Office Equipment	2406-00	-	-	800	392	800	800	800
Small Tools	2404-00	-	-	-	-	-	-	-
Training	2701-00	6,880	7,839	12,500	8,000	13,000	11,000	11,000
Auto Mileage	2703-00	154	174	450	450	350	350	350
Publications	2711-00	1,667	1,324	1,800	1,494	1,800	1,500	1,500
Association Dues	2712-00	1,186	1,262	2,100	1,834	2,100	2,100	2,100
Worker's Compensation	2801-00	763	641	1,122	723	1,500	1,200	1,200
Job Health	2807-00	1,725	5,185	5,200	4,147	5,500	5,500	5,500
Safety Equipment	2921-00	8,478	8,629	11,031	3,132	11,000	11,000	11,000
Special Projects	2931-00	3,005	5,969	8,025	8,000	9,000	8,000	8,000
Total Expenditures		2,941,506	3,195,076	3,514,763	3,601,999	3,925,999	4,207,806	4,207,806

HUMAN RESOURCES DEPARTMENT - 120

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	3,021	-	-	-	7,000	7,000	7,000
Total Capital Outlay		3,021	-	-	-	7,000	7,000	7,000
Total - Human Resources		2,944,527	3,195,076	3,514,763	3,601,999	3,932,999	4,214,806	4,214,806

DEPARTMENT: MAYOR'S OFFICE

Location and Hours of Operations:

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

Mission / Programs / Services:

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

FY 2009 Highlights and Accomplishments:

- Named #49 on Best Places to Live by CNN/Money Magazine
- Named Top 10 Places to Grow Up by US News and World Report
- Secured Funding for I-565/County Line Rd Interchange and Old Madison Pike Improvements in Huntsville
- Completed Gillespie Rd Extension, Balch Rd Extension, Started Eastview Extension, Mill Creek Greenway, Paved Mill Rd
- Launched new website
- Hired Economic Development firm to drive retail and commercial developments
- Established strong cooperative relationship with Huntsville, Madison County, and Redstone Arsenal
- Formed Madison City Disability Advocacy Board and Sustainability Committee
- New Madison Hospital announced
- Established monthly community meetings and biweekly one on one resident appointments

FY 2010 Goals and Objectives:

- Present a new comprehensive plan that addresses future western growth as well economic development opportunities
- Secure funding for second high school
- Announce a economic development opportunity that will significantly increase our sales tax base

Major Budgetary Issues and Operational Trends:

- Declining revenue will limit training and capital equipment purchases
- Must utilize our resources in the best possible manner to optimize our dollars

DEPARTMENT: MAYOR'S OFFICE

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 167,548	\$ 177,339	\$ 238,438	\$ 215,581	\$ 241,450	\$ 241,564	\$ 241,564
Operations	126,247	63,545	123,974	98,552	174,482	172,557	172,557
Capital	4,131	21,149	16,833	16,833	-	-	-
TOTAL	\$ 297,926	\$ 262,033	\$ 379,245	\$ 330,966	\$ 415,932	\$ 414,121	\$ 414,121
PERSONNEL:							
Full time	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Efficiency Measures/Impact							
Budget per Capita	\$7.44	\$6.41	\$8.86	\$7.73	\$9.45	\$9.41	\$0.00
Effectiveness Measures/Outcomes							

MAYOR'S OFFICE - 130

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	154,118	163,363	188,019	188,019	194,000	197,213	197,213
Merit Increase	1102-00	-	-	30,000	10,000	20,000	20,000	20,000
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	-	-	1,050	-	1,050	-	-
Payroll Taxes	1304-00	11,249	11,974	16,759	15,531	17,216	16,617	16,617
Consultant Services	1917-00	70,272	8,528	48,000	30,000	80,000	80,000	80,000
Consultant Services - IT	1917-18	-	-	-	-	-	-	-
Internet and Web Page Services	1918-00	-	-	-	-	-	-	-
Sub Contract Work	1930-00	-	-	-	-	-	-	-
Advertising and Publishing	2011-00	4,997	300	5,825	3,000	5,825	3,000	3,000
Printing	2021-00	393	28	1,050	869	1,050	1,050	1,050
Telephone	2121-00	1,096	731	2,100	2,000	2,700	2,000	2,000
Miscellaneous	2170-00	931	455	1,050	1,000	1,050	1,050	1,050
Maintenance Contracts	2214-00	-	-	-	-	-	-	-
Rental Contracts	2314-00	11,503	6,428	3,000	3,000	3,500	3,000	3,000
Supplies - Office	2401-00	1,239	393	2,000	1,700	2,000	1,500	1,500
Office Furniture	2402-00	174	167	525	480	500	500	500
Office Equipment	2406-00	567	230	575	772	1,000	750	750
Training	2701-00	-	125	1,500	1,570	7,000	5,000	5,000
Training - IT	2701-18	-	-	-	-	-	-	-
Auto Mileage	2703-00	69	135	250	425	400	400	400
Seminars - Mayor	2704-00	1,492	1,395	1,500	-	2,500	2,000	2,000
Publications	2711-00	166	315	210	281	200	200	200
Association Dues	2712-00	19,326	19,282	21,000	19,934	21,000	21,000	21,000
Expense Allowance	2750-00	4,751	6,558	10,000	9,300	12,000	10,000	10,000
Mayor's Scholarship Fund	2760-00	-	-	-	-	-	-	-
Workmen's Compensation	2801-00	612	482	660	461	734	734	734
Job Health	2807-00	77	-	-	-	-	-	-
Progress and Development	2920-00	2,982	18	5,000	3,500	5,000	5,000	5,000
Special Projects	2931-00	7,781	13,971	11,548	11,500	30,000	35,900	35,900
Total Expenditures		293,795	234,878	351,621	303,342	408,725	406,914	406,914

MAYOR'S OFFICE - 130

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	4,131	2,076	16,833	16,833	-	-	-
Capital Outlay - Lease Purchase	2952-00	-	19,073	-	-	-	-	-
Total Capital Outlay		4,131	21,149	16,833	16,833	-	-	-
Interest Expense	1905-00	-	845	840	840	365	365	365
Payment on Debt	8500-00	-	5,161	9,951	9,951	6,842	6,842	6,842
Total Debt Service		-	6,006	10,791	10,791	7,207	7,207	7,207
Total - Mayor's Office		297,926	262,033	379,245	330,966	415,932	414,121	414,121

DEPARTMENT: Revenue

Location and Hours of Operations:

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

Mailing address: City of Madison, P.O. Box 99, Madison, AL 35758

Mission / Programs / Services:

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

FY 2009 Highlights and Accomplishments:

Overall, revenues estimates for Revenue Department have been accurate for FY 08/09.

To date, RiverTree Systems audits have netted an additional \$13,427.00 for the City of Madison.

FY 2010 Goals and Objectives:

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

Continue conservative revenue estimates for budgeting purposes.

Major Budgetary Issues and Operational Trends:

DEPARTMENT: REVENUE

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 212,524	\$ 228,312	\$ 242,594	\$ 242,174	\$ 247,567	\$ 250,217	\$ 250,217
Operations	56,760	37,329	45,900	25,022	37,120	37,120	37,120
Capital	-	7,097	-	-	1,500	1,500	1,500
TOTAL	\$ 269,284	\$ 272,738	\$ 288,494	\$ 267,196	\$ 286,187	\$ 288,837	\$ 288,837
PERSONNEL:							
Full time	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Sales Tax - General	\$ 9,758,075	\$ 9,989,522	\$ 9,610,000	\$ 9,610,000			
Sales Tax - 1/2 Cent	\$ 2,535,029	\$ 2,577,878	\$ 2,585,856	\$ 2,585,856			
Privilege Licenses	\$ 2,374,906	\$ 2,774,684	\$ 2,833,000	\$ 2,833,000			
Liquor Tax	\$ 231,012	\$ 253,752	\$ 262,000	\$ 262,000			
Rental Tax	\$ 400,071	\$ 453,034	\$ 436,000	\$ 436,000			
Lodging Tax - Five Cent	\$ 559,566	\$ 641,736	\$ 661,000	\$ 661,000			
Lodging Tax - \$1 + 1%	\$ 318,642	\$ 334,947	\$ 345,000	\$ 345,000			
Cigarette Tax	\$ 184,750	\$ 185,040	\$ 180,000	\$ 180,000			
2 Cent Gasoline Tax	\$ 359,096	\$ 365,243	\$ 362,338	\$ 362,338			
Efficiency Measures/Impact							
Budget per Capita	\$6.72	\$6.67	\$6.74	\$6.24	\$6.50	\$6.56	\$6.56
Effectiveness Measures/Outcomes							

REVENUE DEPARTMENT - 140

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Revised Budget
Salaries	1101-00	196,329	210,936	223,106	223,106	227,099	230,080	230,080
Overtime	1201-00	-	-	-	-	-	-	-
Payroll Taxes	1304-00	14,184	15,441	17,068	17,068	17,373	17,601	17,601
Consultant Fee	1917-00	40,537	19,350	27,500	7,425	20,000	20,000	20,000
Advertising & Publishing	2011-00	-	-	-	-	-	-	-
Printing	2021-00	7,230	10,011	9,000	8,265	9,000	9,000	9,000
Telephone	2121-00	75	99	150	150	150	150	150
Miscellaneous	2170-00	-	-	-	-	-	-	-
Maintenance Contract	2214-00	1,719	442	1,850	1,680	1,770	1,770	1,770
Rental Contract	2314-00	3,238	2,916	3,450	3,825	3,450	3,450	3,450
Supplies - Office	2401-00	3,220	3,651	3,000	2,767	1,800	1,800	1,800
Office Equipment	2406-00	-	-	-	-	-	-	-
Training	2701-00	1,308	1,285	1,700	1,528	1,800	1,500	1,500
Auto Mileage	2703-00	578	690	750	860	750	750	750
Association Dues	2712-00	133	170	200	50	200	200	200
Workmen's Compensation	2801-00	703	650	720	472	1,295	1,036	1,036
Job Health	2807-00	-	-	-	-	-	-	-
Special Projects	2931-00	-	-	-	-	-	-	-
Total Expenditures		269,254	265,641	288,494	267,196	284,687	287,337	287,337
Capital Outlay	2951-00	-	7,097	-	-	1,500	1,500	1,500
Total Capital Outlay		-	7,097	-	-	1,500	1,500	1,500
Total - Revenue Department		269,254	272,738	288,494	267,196	286,187	288,837	288,837

DEPARTMENT: ENGINEERING

Location and Hours of Operations:

100 Hughes Road

Madison, AL 35758

(Basement Level of City Hall, Room 315)

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

Mission / Programs / Services:

- Responsible for 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
- Manage Capital Improvement Program, with the exception of Buildings
- Responsible for implementing a citywide street maintenance program to evaluate, prioritize and design street repair and maintenance.
- Responsible for developing and implementing a citywide storm drainage improvement program to evaluate, prioritize and design storm drainage improvements.
- Provide Civil Engineering support for all City Departments

FY 2009 Highlights and Accomplishments:

- The City Wide server based GIS System is operational and information from different departments are beginning to be uploaded
- Capital Improvement Projects completed in FY 2009: Balch Rd. Ext., Gillespie Rd. Ext., Eastview Dr. Ext., Mill Rd. bridge over Mill Creek, Mill Road improvements.
- Construction on the Bradford Creek Greenway Phase I, Hughes Rd/US 72 intersection improvements and the Brownsferry Rd. drainage improvements will begin Fall 09.
- Intergraph Way was re-paved and restriped under continued street maintenance
- Traffic signal improvements were completed at Madison Blvd./Intergraph Way and County Line Rd./Crownridge Dr.
- Completed evaluation of city streets using the PASER method and have rated the city streets for priority in repair.
- Completed a City-Wide Speed Study with recommendations to Council for changes in current speed limit ordinance
- Completed the Royal Drive connection
- Completed Boulton Court repairs
- Coordinated CIP Projects with Public Works, to minimize project costs

FY 2010 Goals and Objectives:

- Continue the current Capital Improvement Projects including completing Wall Triana Hwy from Gooch Lane to the north city limits, replace Wall Triana Hwy. bridges over Mill Rd. and Telluride creeks, and Wall Triana Hwy. from Madison Blvd. to south city limits.
- Continue to support the Houseal Lavigne economic development team with engineering projects and/or studies that increase safety or economic development.
- Begin study of city-wide storm system with recommendations for drainage projects to correct current problems, using new software
- Complete Eastview Dr and Joe Phillips Rd. sidewalk projects.

Major Budgetary Issues and Operational Trends:

- Will need data collection and analytical software to develop the citywide drainage model

ENGINEERING DEPARTMENT - 150

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	263,916	288,751	352,075	329,000	364,665	368,489	368,489
Overtime	1201-00	-	1,032	5,000	1,000	6,000	-	-
Payroll Taxes	1304-00	17,994	20,690	27,317	25,245	29,173	28,189	28,189
Large Maps	1902-10	1,984	571	1,800	1,600	4,500	4,500	4,500
Consultant Fee	1917-00	25,744	12,446	29,222	29,050	20,000	15,000	15,000
Sub Contract Work	1930-00	28,501	24,367	9,840	-	15,000	10,000	10,000
Advertising and Publishing	2011-00	-	1,063	1,000	-	-	-	-
Printing	2021-00	1,365	1,879	2,000	1,154	2,000	2,000	2,000
Telephone	2121-00	85	109	300	300	1,000	1,000	1,000
Miscellaneous	2170-00	509	562	600	200	600	600	600
Maintenance Contract	2214-00	1,367	2,734	52,900	51,574	10,050	10,050	10,050
Repairs-General	2215-00	-	-	-	-	-	-	-
Rental Contracts	2314-00	-	-	-	-	-	-	-
Supplies - Office	2401-00	2,144	28,506	2,500	2,421	3,000	2,500	2,500
Supplies - Office Furniture	2402-00	2,134	2,116	1,115	1,111	600	600	600
Small Tools	2404-00	571	875	600	161	500	500	500
Specialty Supplies	2405-00	168	2,367	1,385	560	2,000	2,000	2,000
Office Equipment	2406-00	820	3,352	750	564	1,000	1,000	1,000
Uniforms	2436-00	-	-	250	20	-	-	-
Training	2701-00	1,800	1,124	3,060	894	3,500	1,000	1,000
Auto Mileage	2703-00	111	56	300	-	-	-	-
Seminars	2704-00	2,212	716	2,500	2,663	2,500	2,000	2,000
Publications	2711-00	431	222	500	53	200	200	200
Associations Dues	2712-00	215	150	300	200	200	200	200
Worker's Compensation	2801-00	2,233	3,031	2,648	2,150	4,920	3,936	3,936
Job Health	2807-00	127	254	250	-	-	-	-
Progress and Development	2920-00	-	-	200	-	-	-	-
Special Projects	2931-00	11,149	69,439	68,144	67,694	6,000	6,000	6,000
Total Expenditures		365,580	466,412	566,556	517,614	477,408	459,764	459,764

ENGINEERING DEPARTMENT - 150

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	14,248	23,236	3,760	4,210	21,331	22,716	22,716
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-	-	-
Total Capital Outlay		14,248	23,236	3,760	4,210	21,331	22,716	22,716
Total - Engineering Department		379,828	489,648	570,316	521,824	498,739	482,480	482,480

DEPARTMENT: SENIOR CENTER

Location and Hours of Operations:

**1282 Hughes Road
Madison, AL 35758
Monday – Friday 8:00am to 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, to 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 2009 Highlights and Accomplishments:

Ceramic Show
Two chartered bus trips, one to Chattanooga & one to Nashville.
Health Fair with 38 vendors.
AARP Tax Aides – 191 tax returns prepared for low income seniors.
Farmer's Market Coupons given to 200 low income seniors.
Took 100 seniors to the Older Americans Festival.
Local trips to the Botanical Gardens, Huntsville Art Museum, bowling and library.
Took 60 seniors out to lunch when the Nutrition Program was closed twice this year.
Took 350 seniors to doctor visits and grocery shopping.
Served over 11,000 meals to congregate and home bound seniors.

FY 2010 Goals and Objectives:

Addition to the Senior Center of a safe room, two meeting rooms and additional rest rooms.
Add an additional parking lot.
New computers for our computer lab.
Opening one evening per month.

Major Budgetary Issues and Operational Trends:

Having enough space and staff to handle the growing senior population, especially with BRAC

DEPARTMENT: SENIOR CENTER

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 182,149	\$ 192,090	\$ 210,874	\$ 209,061	\$ 225,992	\$ 224,281	\$ 224,281
Operations	56,401	62,951	78,483	68,570	68,849	68,849	68,849
Capital	5,701	32,150	2,758	2,758	291,980	13,189	13,189
TOTAL	\$ 244,251	\$ 287,191	\$ 292,115	\$ 280,389	\$ 586,821	\$ 306,319	\$ 306,319
PERSONNEL:							
Full time	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Part time	3.00	3.00	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
# of Home Bound Meals	5,500	6,350	6,670	6,670	6,670	6,670	6,670
# of Congregate Meals	7,500	8,250	8,660	8,660	9,500	9,500	9,500
# of Hours of Tax Assistance	144	144	144	144	191	191	191
# of Rides to Doctor's Offices & Pharmacies	350	350	350	350	350	350	350
# of Rides for Grocery Shopping	350	350	350	350	350	350	350
# of Clients Served	1,560	409	500	500	600	600	600
# of Hrs. of Recreational Activities	1,500	1,500	1,500	1,750	1,575	1,575	1,575
Efficiency Measures/Impact							
Budget per Capita	\$6.10	\$7.02	\$6.83	\$6.55	\$13.34	\$6.96	\$6.96
Effectiveness Measures/Outcomes							

SENIOR CENTER DEPARTMENT - 160

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	164,319	172,986	189,845	189,845	201,076	201,076	201,076
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	896	530	1,000	500	500	500	500
Payroll Taxes	1304-00	13,101	13,441	14,600	14,562	15,894	15,421	15,421
Sub Contract Work	1930-00	1,274	-	870	-	500	500	500
Advertising and Publishing	2011-00	248	639	300	-	300	300	300
Printing	2021-00	177	50	150	-	150	150	150
Postage	2025-00	171	166	210	170	200	200	200
Telephone	2121-00	6,518	6,798	6,410	6,400	6,400	6,400	6,400
Utilities	2131-00	18,706	16,871	19,900	21,652	19,000	19,000	19,000
Miscellaneous	2170-00	185	84	138	151	200	200	200
Janitorial	2201-00	2,174	2,202	3,000	2,170	3,829	3,829	3,829
Repairs - City Buildings	2211-00	1,749	9,137	9,772	5,000	4,000	4,000	4,000
Maintenance Contract	2214-00	762	432	1,317	1,517	2,150	2,150	2,150
Repairs	2215-00	770	2,859	2,700	1,158	1,100	1,100	1,100
Ground Maintenance	2216-00	-	-	-	-	500	500	500
Rental Contracts	2314-00	7,646	7,623	9,000	9,000	7,000	7,000	7,000
Supplies - Office	2401-00	2,040	2,774	2,800	2,904	2,500	2,500	2,500
Office Furniture	2402-00	-	-	100	-	100	100	100
Small Equipment (not office)	2403-00	-	-	-	-	1,800	1,800	1,800
Small Tools	2404-00	18	53	100	-	250	250	250
Uniforms	2436-00	742	1,487	1,392	1,429	1,630	1,630	1,630
Uniforms-Protective Equipment	2436-16	-	-	-	-	250	250	250
Vehicle Maintenance	2601-00	104	-	-	4	100	100	100
Small Equipment Repairs	2609-00	-	-	100	6	500	500	500
Training	2701-00	490	498	450	-	450	450	450
Auto Mileage	2703-00	-	-	25	-	25	25	25
Publications	2711-00	330	339	450	438	450	450	450
Association Fees	2712-00	95	-	195	195	195	195	195
Workmen Compensation	2801-00	2,349	3,006	3,587	2,725	6,192	4,954	4,954
Job Health	2807-00	252	142	-	-	-	-	-
Special Account	2930-00	8,431	6,360	10,000	9,200	8,500	8,500	8,500
Special Projects	2931-00	-	-	-	576	500	500	500
Seasonal Programs	3800-00	3	5	150	-	100	100	100
Recreation Donation	7550-00	4,177	5,843	9,896	7,500	8,000	8,000	8,000
Nutrition Site Program	7570-00	823	716	900	529	500	500	500
Total Expenditures		238,550	255,041	289,357	277,631	294,841	293,130	293,130

SENIOR CENTER DEPARTMENT - 160

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	5,701	32,150	2,758	2,758	291,980	13,189	13,189
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-	-	-
Total Capital Outlay	2952-00	5,701	32,150	2,758	2,758	291,980	13,189	13,189
Interest Expense	1905-00	-	-	-	-	-	-	-
Payment on Debt	8500-00	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-
Total - Senior Center		244,251	287,191	292,115	280,389	586,821	306,319	306,319

DEPARTMENT: INFORMATION TECHNOLOGY

Location and Hours of Operations:
Mission / Programs / Services:
FY 2009 Highlights and Accomplishments:
FY 2010 Goals and Objectives:
Major Budgetary Issues and Operational Trends:

DEPARTMENT: INFORMATION TECHNOLOGY

EXPENDITURES	FY-07		FY-08		FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 73,419	\$ 74,284	\$ 76,746	\$ 74,246	\$ 74,246
Operations					194,495	194,435	222,850	219,650	219,650
Capital					-	-	17,000	17,000	17,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 267,914	\$ 268,719	\$ 316,596	\$ 310,896	\$ 310,896
PERSONNEL:									
Full time	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS								
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000	44,000
Output/Workload								
Efficiency Measures/Impact								
Budget per Capita	\$0.00	\$0.00	\$6.26	\$6.28	\$7.20	\$7.07	\$7.07	\$7.07
Effectiveness Measures/Outcomes								

INFORMATION TECHNOLOGY DIVISION - 180

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	-	-	64,486	64,481	66,415	66,415	66,415
Merit Increase	1102-00	-	-	-	-	-	-	-
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	-	-	-	-	-	-	-
Payroll Taxes	1304-00	-	-	4,933	4,933	5,081	5,081	5,081
Consultant Services - IT	1917-18	-	-	135,435	135,435	143,000	143,000	143,000
Internet and Web Page Services	1918-00	-	-	12,560	12,500	12,000	12,000	12,000
Sub Contract Work	1930-00	-	-	-	-	-	-	-
Advertising and Publishing	2011-00	-	-	-	-	250	250	250
Printing	2021-00	-	-	-	-	700	700	700
Telephone	2121-00	-	-	-	-	950	950	950
Miscellaneous	2170-00	-	-	-	-	500	500	500
Maintenance Contracts	2214-00	-	-	46,500	46,500	51,200	50,000	50,000
Rental Contracts	2314-00	-	-	-	-	-	-	-
Supplies - Office	2401-00	-	-	-	-	700	700	700
Office Furniture	2402-00	-	-	-	-	300	300	300
Office Equipment	2406-00	-	-	-	-	12,000	10,000	10,000
Training - IT	2701-18	-	-	4,000	4,870	5,000	2,500	2,500
Auto Mileage	2703-00	-	-	-	-	150	150	150
Publications	2711-00	-	-	-	-	-	-	-
Association Dues	2712-00	-	-	-	-	100	100	100
Workmen's Compensation	2801-00	-	-	-	-	250	250	250
Job Health	2807-00	-	-	-	-	-	-	-
Progress and Development	2920-00	-	-	-	-	-	-	-
Special Projects	2931-00	-	-	-	-	1,000	1,000	1,000
Total Expenditures		-	-	267,914	268,719	299,596	293,896	293,896
Capital Outlay	2951-00	-	-	-	-	17,000	17,000	17,000
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	17,000	17,000	17,000
Interest Expense	1905-00	-	-	-	-	-	-	-
Payment on Debt	8500-00	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-
Total - Information Technology		-	-	267,914	268,719	316,596	310,896	310,896

DEPARTMENT: LEGAL

Location and Hours of Operations:

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

Mission / Programs / Services:

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

FY 2009 Highlights and Accomplishments:

Assisting the Madison Animal Rescue Foundation (MARF) in working with the City's Animal Control to help save the lives and find loving homes for abandoned animals in need.

FY 2010 Goals and Objectives:

To continue to provide competent legal services to the City

Major Budgetary Issues and Operational Trends:

DEPARTMENT: LEGAL

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ 150,843	\$ 162,648	\$ 172,094	\$ 146,657	\$ 175,725	\$ 154,055	\$ 154,055
Operations	191,214	191,048	237,778	229,064	182,723	178,223	178,223
Capital	-	-	-	-	-	-	-
TOTAL	\$ 342,057	\$ 353,696	\$ 409,872	\$ 375,721	\$ 358,448	\$ 332,278	\$ 332,278
PERSONNEL:							
Full time	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
# Council Meetings - Regular	24	24	24	24			
# Council Meetings - Special			3	3			
# Organizational Meetings			1	1			
# Resolutions / Ordinances	303 est.	303 est.	303 est.	303 est.			
Efficiency Measures/Impact							
Budget per Capita	\$8.54	\$8.65	\$9.58	\$8.78	\$8.15	\$7.55	\$7.55
Effectiveness Measures/Outcomes							

LEGAL DEPARTMENT - 190

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	135,934	148,887	155,223	134,300	158,062	138,080	138,080
Promotions	1104-00	-	-	-	-	-	-	-
Overtime	1201-00	-	-	-	-	-	-	-
Payroll Taxes	1304-00	10,318	11,156	11,875	10,274	12,092	10,563	10,563
Consultant Services	1917-00	168,853	171,445	212,000	212,000	159,500	155,000	155,000
Sub Contract Work	1930-00	283	549	257	-	257	257	257
Advertising and Publishing	2011-00	-	-	-	-	-	-	-
Printing	2021-00	-	-	843	589	268	268	268
Telephone	2121-00	2,866	3,273	3,360	1,300	3,360	3,360	3,360
Miscellaneous	2170-00	748	211	525	364	525	525	525
Maintenance Contracts	2214-00	-	-	-	25	-	-	-
Repairs	2215-00	-	-	-	-	-	-	-
Rental Contracts	2314-00	2,434	2,631	3,150	3,000	3,250	3,250	3,250
Supplies - Office	2401-01	1,407	944	1,653	530	1,653	1,653	1,653
Office Equipment	2406-00	-	-	80	80	-	-	-
Training	2701-00	4,058	2,141	4,200	1,512	4,775	4,775	4,775
Auto Mileage	2703-00	1,204	1,182	1,050	400	1,050	1,050	1,050
Publications	2711-01	9,032	8,122	9,975	9,975	9,975	9,975	9,975
Association Dues	2712-00	655	375	735	525	735	735	735
Workmen's Compensation	2801-00	533	464	796	571	796	637	637
Job Health	2807-00	-	-	-	-	-	-	-
Progress and Development	2920-00	-	-	3,874	-	2,150	2,150	2,150
Special Projects	2931-00	3,732	2,316	276	276	-	-	-
Total Expenditures		342,057	353,696	409,872	375,721	358,448	332,278	332,278
Capital Outlay	2951-00	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total - Legal Department		342,057	353,696	409,872	375,721	358,448	332,278	332,278

DEPARTMENT: 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:

Provide timely and effective customer service. Department is responsible for reviewing plans, issuing permits and inspecting all types of residential and commercial construction citywide; receiving, documenting, investigating and responding to all complaints concerning violations of City Codes and Ordinances; and servicing and maintaining certain City owned property. Components include Building Code Interpretations, Inspections, Permitting, Code Enforcement, City Property Maintenance, Special Projects, Code Appeals, and staff support for the Construction Board of Appeals.

FY 2009 Highlights and Accomplishments: The department expects to permit and inspect about 416 single family homes and 360 dwelling units during the 2009 FY, which reflects a 4% increase for single family homes and 100% increase for dwelling units (multi-family) from the previous year. The nationwide construction trend is below current city trends for new residential construction. There is expected to be over 1,000 roofing permits issued as a result of hail and tornado damage during 2009 FY. Several commercial and industrial projects were completed, increasing the factory industrial production base and making available retail and office tenant spaces. A number of other large and essential commercial projects were approved and permits issued, to include a new YMCA facility and HEMSI Station. Meetings have taken place and plans are being developed for a new 120 bed Madison Hospital. Finally, two departmental employees were elected to regional and statewide association officer positions.

FY 2010 Goals and Objectives: Our emphasis in FY 2010 will concentrate on enhancements to customer service through staff training, customer area improvements, building code public awareness programs and seminars relating to the permitting process. Because the Department is new, staffing changes are planned that will help increase efficiency and productivity. We will continue to evaluate and reorganize the department to maximize efficiency in anticipation of BRAC. We will evaluate the impact and feasibility of adopting the 2009 set of building codes to bring the City up to recognized code standards. Improvements to Code Enforcement activities will include timely response and investigation of complaints and equitable resolution of violations. Staff will be provided every opportunity to participate in professional development training to enhance their technical knowledge with the ultimate goal of providing customers with quality inspections. City property improvements will include installation of energy efficient devices such as programmable thermostats and motion sensor light switches.

Major Budgetary Issues and Operational Trends: Anticipated BRAC and related activity in FY 2010 is expected to incrementally boost permitting and construction through the year. This activity will place an increased demand on inspectors and permitting staff, therefore a full complement of staff will be necessary. Two current unfilled positions that will need to be filled are Building Inspector and Permit Technician. Increasing responsibilities of maintaining City property also dictates the need for a Facility Manager. Additionally, the restructuring and organization of the Building Department necessitates creating and filling the position of Administrative Assistant to the Director to help manage daily department activities and logistics.

DEPARTMENT: BUILDING

EXPENDITURES	FY-07	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	REVISED BUDGET	ESTIMATED	DEPARTMENT REQUESTED	MAYOR PROPOSED	BUDGET
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 763,695	\$ 714,049	\$ 714,049
Operations	-	-	-	-	154,350	131,350	131,350
Capital	-	-	-	-	7,178	8,575	8,575
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 925,223	\$ 853,974	\$ 853,974
PERSONNEL:							
Full time	0.00	0.00	0.00	0.00	18.00	17.00	17.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS							
Input/Demand	Actual FY-07	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,060	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload							
Single Family/Dwelling Unit Permits					658	658	
All Other Building Permits					714	714	
Trade, Zoning and Misc. Permits					2,670	2,670	
Roofing/Repair Permits Due to Storm Damage					450	450	
Residential Certificates of Occupancy					350	350	
Commercial Certificates of Occupancy					70	70	
Code Enforcement Cases					931	931	
Efficiency Measures/Impact							
Budget per Capita	\$0.00	\$0.00	\$0.00	\$0.00	\$21.03	\$19.41	\$19.41
Effectiveness Measures/Outcomes							

BUILDING SERVICES DEPARTMENT - 200

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Salaries	1101-00	-	-	-	-	669,740	636,057	636,057
Overtime	1201-00	-	-	-	-	6,000	-	-
Payroll Taxes	1304-00	-	-	-	-	51,235	48,658	48,658
Small Maps	1902-00	-	-	-	-	-	-	-
Large Maps	1902-10	-	-	-	-	-	-	-
Consultant Fee	1917-00	-	-	-	-	15,000	7,500	7,500
Board Services	1920-00	-	-	-	-	2,000	2,000	2,000
Sub Contract Work	1930-00	-	-	-	-	17,500	17,500	17,500
Advertising and Publishing	2011-00	-	-	-	-	3,500	1,000	1,000
Printing	2021-00	-	-	-	-	4,500	2,000	2,000
Telephone	2121-00	-	-	-	-	15,000	10,000	10,000
Miscellaneous	2170-00	-	-	-	-	1,500	1,500	1,500
Janitorial Expense	2201-00	-	-	-	-	12,500	12,500	12,500
Repairs - City Building Expense	2211-00	-	-	-	-	18,000	18,000	18,000
Maintenance Contract	2214-00	-	-	-	-	5,000	5,000	5,000
Repairs-General	2215-00	-	-	-	-	500	500	500
Grounds Maintenance	2216-00	-	-	-	-	18,450	18,450	18,450
Rental Contracts	2314-00	-	-	-	-	2,000	2,000	2,000
Supplies - Office	2401-00	-	-	-	-	5,500	4,000	4,000
Supplies - Office Furniture	2402-00	-	-	-	-	8,000	8,000	8,000
Small Tools	2404-00	-	-	-	-	1,000	1,000	1,000
Specialty Supplies	2405-00	-	-	-	-	900	900	900
Office Equipment	2406-00	-	-	-	-	4,500	4,500	4,500
Uniforms	2436-00	-	-	-	-	2,600	2,600	2,600
Training	2701-00	-	-	-	-	8,500	6,500	6,500
Auto Mileage	2703-00	-	-	-	-	1,000	1,000	1,000
Seminars	2704-00	-	-	-	-	3,000	2,000	2,000
Publications	2711-00	-	-	-	-	4,000	4,000	4,000
Associations Dues	2712-00	-	-	-	-	2,500	2,500	2,500
Worker's Compensation	2801-00	-	-	-	-	21,120	16,734	16,734
Job Health	2807-00	-	-	-	-	1,500	1,500	1,500
Progress and Development	2920-00	-	-	-	-	1,500	1,500	1,500
Special Projects	2931-00	-	-	-	-	10,000	6,000	6,000
Total Expenditures		-	-	-	-	918,045	845,399	845,399

BUILDING SERVICES DEPARTMENT - 200

Account Name	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
Capital Outlay	2951-00	-	-	-	-	7,178	8,575	8,575
Capital Outlay - Lease Purchase	2952-00	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	7,178	8,575	8,575
Interest	1905-00	-	-	-	-	-	-	-
Payment on Debt	8500-00	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-
Total - Planning and Building Department		-	-	-	-	925,223	853,974	853,974



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SPECIAL REVENUE FUNDS

Description

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

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

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

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

Revenues and expenditures of each fund for fiscal year 2007 to budget year 2010 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	\$ 950,499	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ 950,499
Other	-	65,641	-	-	-	-	356,771	-	-	422,412
Property Tax	-	-	-	270,375	2,974,125	-	-	-	-	3,244,500
Sales Tax	-	-	-	-	2,500,000	-	-	-	-	2,500,000
Fines	-	-	-	-	-	345,133	-	-	-	345,133
Grants	-	-	-	-	-	-	-	21,000	-	21,000
Charges for Services	-	-	-	-	-	-	-	-	26,925	26,925
Contributions and Donations	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,000	312	22	635	13,500	-	1,000	-	-	16,469
TOTAL REVENUES	951,499	65,953	22	271,010	5,487,625	345,133	357,771	21,000	26,925	7,526,938
OTHER SOURCES										
Transfers In	-	-	-	269,047	-	-	-	8,000	-	277,047
TOTAL OTHER SOURCES	-	-	-	269,047	-	-	-	8,000	-	277,047
TOTAL REVENUES AND OTHER SOURCES	951,499	65,953	22	540,057	5,487,625	345,133	357,771	29,000	26,925	7,803,985
EXPENDITURES										
General Administration	-	42,667	-	556,046	5,500	-	-	-	-	604,213
Police Department	-	-	-	-	-	-	-	29,000	-	29,000
Public Works Department	1,104,969	-	-	-	-	-	-	-	36,300	1,141,269
Capital Outlay	-	-	-	-	-	-	52,550	-	-	52,550
TOTAL EXPENDITURES	1,104,969	42,667	-	556,046	5,500	-	52,550	29,000	36,300	1,827,032
OTHER USES										
Transfers Out - General Fund	-	32,974	-	-	2,500,000	560,414	-	-	-	3,093,388
Transfers Out - Debt Service Funds	-	-	-	-	3,415,682	-	-	-	-	3,415,682
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	1,050,000	-	-	1,050,000
TOTAL OTHER USES	-	32,974	-	-	5,915,682	560,414	1,050,000	-	-	7,559,070
TOTAL EXPENDITURES AND OTHER USES	1,104,969	75,641	-	556,046	5,921,182	560,414	1,102,550	29,000	36,300	9,386,102
REVENUES AND OTHER SOURCES OVER (UNDER)										
EXPENDITURES AND OTHER USES	(153,470)	(9,688)	22	(15,989)	(433,557)	(215,281)	(744,779)	-	(9,375)	(1,582,117)
BEGINNING FUND BALANCE - OCTOBER 1	203,470	13,631	4,692	22,896	1,367,750	367,265	1,275,483	2,385	36,899	3,294,471
ENDING FUND BALANCE - SEPTEMBER 30	\$ 50,000	\$ 3,943	\$ 4,714	\$ 6,907	\$ 934,193	\$ 151,984	\$ 530,704	\$ 2,385	\$ 27,524	\$ 1,712,354

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

DEPARTMENT	FUND	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTALS
General Gov't	Municipal Gov't Capital	N/A	Downtown Development	Improvement	30,000	30,000
General Gov't	Municipal Gov't Capital	N/A	Senior Center - Building Expansion	Improvement	22,550	22,550
TOTAL						\$ 52,550

State Gasoline Tax and Inspection Fees and Local Gasoline Tax Fund

Fund Purpose

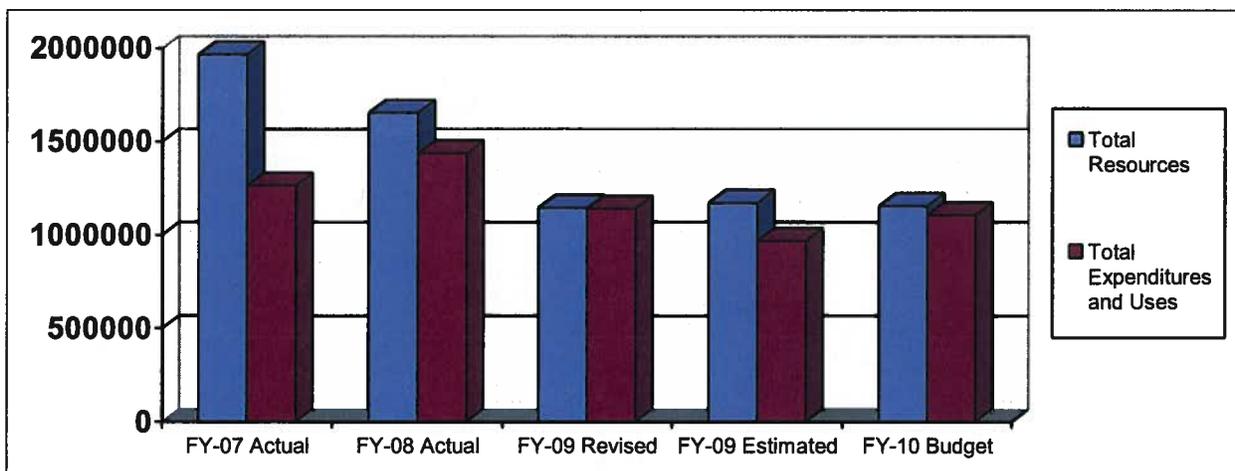
This fund accounts for the City's share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, and Petroleum Inspection Fees.

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

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

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

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



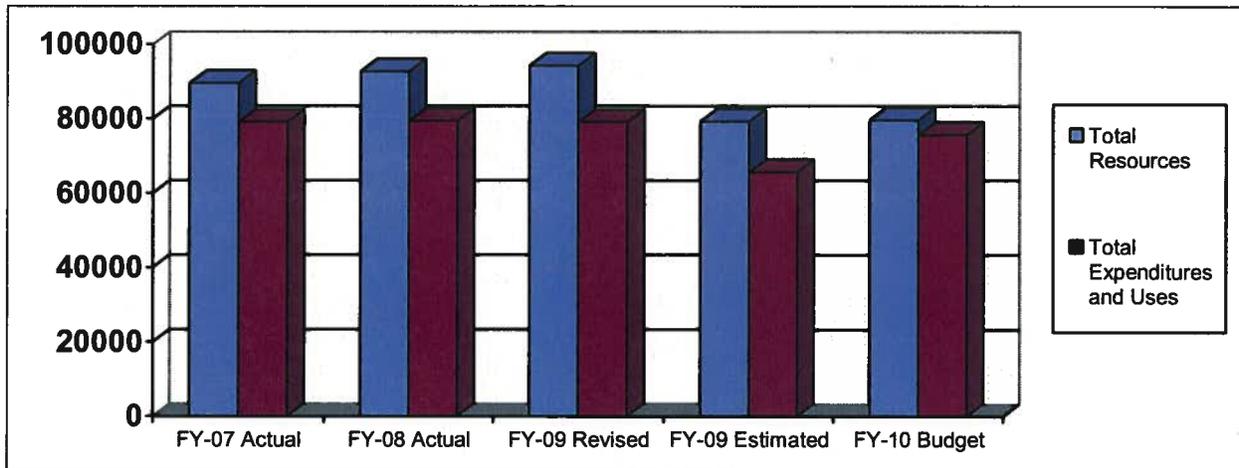
**SPECIAL REVENUE FUND
LOCAL AND STATE GASOLINE TAXES AND INSPECTION FEES**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
2-Cent Gasoline Tax	000-7005-00	\$ 362,551	\$ 362,338	\$ 362,338	\$ 373,706	\$ 362,338	\$ 373,706	\$ 373,706
Intergovernmental:								
4-Cent Gasoline Tax	000-7002-00	175,754	170,120	170,120	171,134	170,120	171,134	171,134
5-Cent Gasoline Tax	000-7002-00	54,257	51,415	41,300	52,272	41,300	52,272	52,272
7-Cent Gasoline Tax	000-7004-00	348,141	338,193	338,193	341,191	338,193	341,191	341,191
Petroleum Inspection Fee	000-7003-00	10,003	9,900	9,900	9,819	9,900	9,819	9,819
Excise Tax	000-7009-00	3,286	2,753	2,753	2,377	2,753	2,377	2,377
Total Intergovernmental		953,992	572,381	562,266	576,793	562,266	576,793	576,793
Interest Income	000-6030-00	44,462	16,475	1,000	1,138	1,000	1,000	1,000
TOTAL REVENUES		998,454	951,194	925,604	951,637	925,604	951,499	951,499
EXPENDITURES								
Public Works Department								
Right of Ways and Medians Maintenance	030-1930-00	186,705	179,600	192,600	192,600	192,600	192,600	192,600
Advertising and Publishing	030-2011-00	-	712	-	-	-	-	-
Traffic and Street Lighting	030-2131-00	318,945	362,815	367,500	400,000	400,000	400,000	400,000
Miscellaneous	030-2170-00	-	99	-	(33)	-	-	-
Specialty Supplies - Signs	030-2405-00	36,930	47,533	35,000	35,459	30,000	30,000	30,000
Specialty Supplies - Roads	030-2405-01	49,089	81,746	65,000	106,065	100,000	132,369	132,369
Specialty Supplies - Signals	030-2405-10	-	-	-	-	30,000	30,000	30,000
Special Projects Roads - Paving and Maintenance	030-2931-01	477,601	729,078	439,700	153,022	300,000	300,000	300,000
Special Projects - Water and Wastewater Board	030-2931-10	-	6,827	5,000	-	5,000	5,000	5,000
Special Projects - Speed Bumps	030-2931-20	9,642	67	15,000	26,784	15,000	15,000	15,000
Capital Outlay	030-2951-00	6,300	2,043	20,000	-	-	-	-
Total Public Works Department		1,085,212	1,410,520	1,139,800	913,897	1,072,600	1,104,969	1,104,969
Fire Department								
Capital Outlay	060-2951.00	178,236	25,501	-	53,403	-	-	-
Total Fire Department		178,236	25,501	-	53,403	-	-	-
TOTAL EXPENDITURES		1,263,448	1,436,021	1,139,800	967,300	1,072,600	1,104,969	1,104,969
REVENUES OVER (UNDER) EXPENDITURES		(264,994)	(484,827)	(214,196)	(15,663)	(146,996)	(153,470)	(153,470)
BEGINNING FUND BALANCE - OCTOBER 1		968,954	703,960	219,133	219,133	203,470	203,470	203,470
ENDING FUND BALANCE - SEPTEMBER 30		703,960	219,133	4,937	203,470	56,474	50,000	50,000

TVA Tax Distribution Fund

Fund Purpose

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



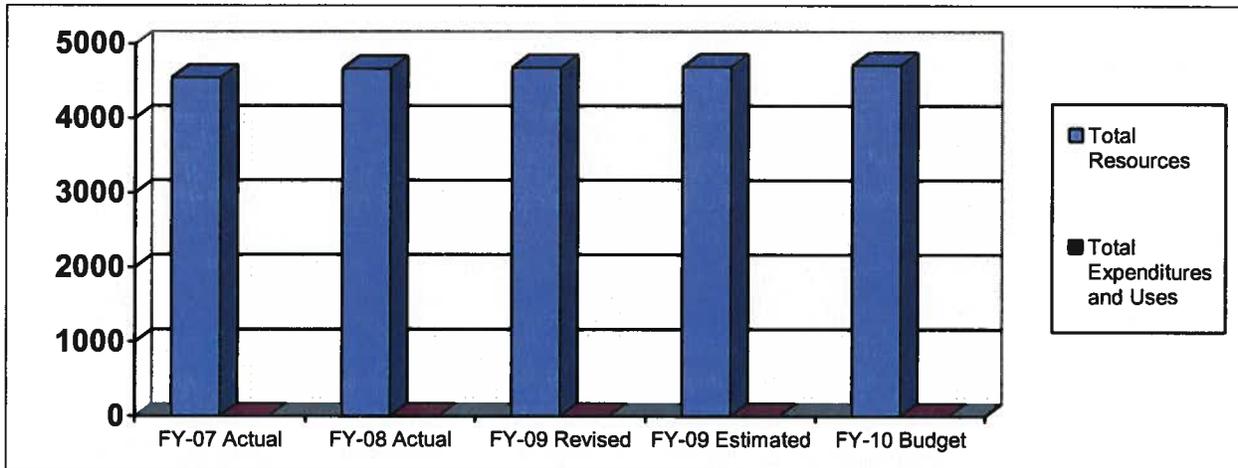
**SPECIAL REVENUE FUND
TVA TAX DISTRIBUTION**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
TVA Tax Proceeds	000-7001-00	\$ 79,104	\$ 79,360	\$ 79,104	\$ 65,641	\$ 65,641	\$ 65,641	\$ 65,641
Investment Earnings	000-6030-20	2,888	2,894	1,828	337	312	312	312
TOTAL REVENUES		81,992	82,254	80,932	65,978	65,953	65,953	65,953
EXPENDITURES								
Contribution to Madison City Schools	010-5030-02	51,417	51,584	51,478	42,667	42,667	42,667	42,667
TOTAL EXPENDITURES		51,417	51,584	51,478	42,667	42,667	42,667	42,667
OTHER USES								
Transfers Out - General Fund	010-5030-01	27,686	27,776	27,626	22,974	22,974	32,974	32,974
TOTAL OTHER USES		27,686	27,776	27,626	22,974	22,974	32,974	32,974
TOTAL EXPENDITURES AND OTHER USES		79,103	79,360	79,104	65,641	65,641	75,641	75,641
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES								
OTHER USES		2,889	2,894	1,828	337	312	(9,688)	(9,688)
BEGINNING FUND BALANCE - OCTOBER 1		7,511	10,400	13,294	13,294	13,631	13,631	13,631
ENDING FUND BALANCE - SEPTEMBER 30		\$ 10,400	\$ 13,294	\$ 15,122	\$ 13,631	\$ 13,943	\$ 3,943	\$ 3,943

Senior Center Donation Fund

Fund Purpose

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



**SPECIAL REVENUE FUND
SENIOR CENTER DONATIONS**

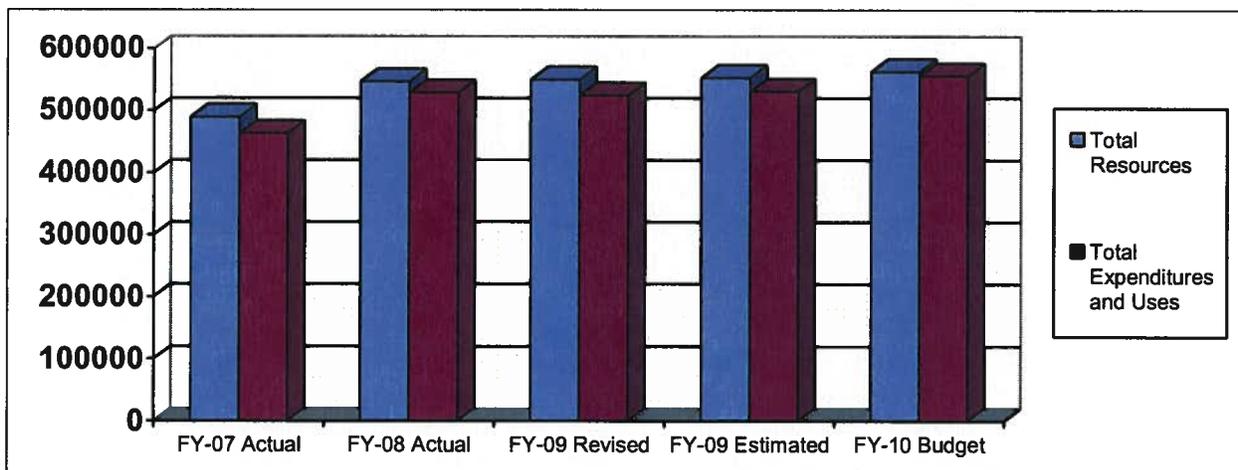
	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
Contributions and Donations	000-7002-28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	000-6030-28	192	121	15	24	22	22	22
TOTAL REVENUES		192	121	15	24	22	22	22
EXPENDITURES								
General Administration	050-0000-00	-	-	-	-	-	-	-
Capital Outlay	050-2951-00	-	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES		192	121	15	24	22	22	22
BEGINNING FUND BALANCE - OCTOBER 1		4,355	4,547	4,668	4,668	4,692	4,692	4,692
ENDING FUND BALANCE - SEPTEMBER 30		\$ 4,547	\$ 4,668	\$ 4,683	\$ 4,692	\$ 4,714	\$ 4,714	\$ 4,714

Library Fund

Fund Purpose

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

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



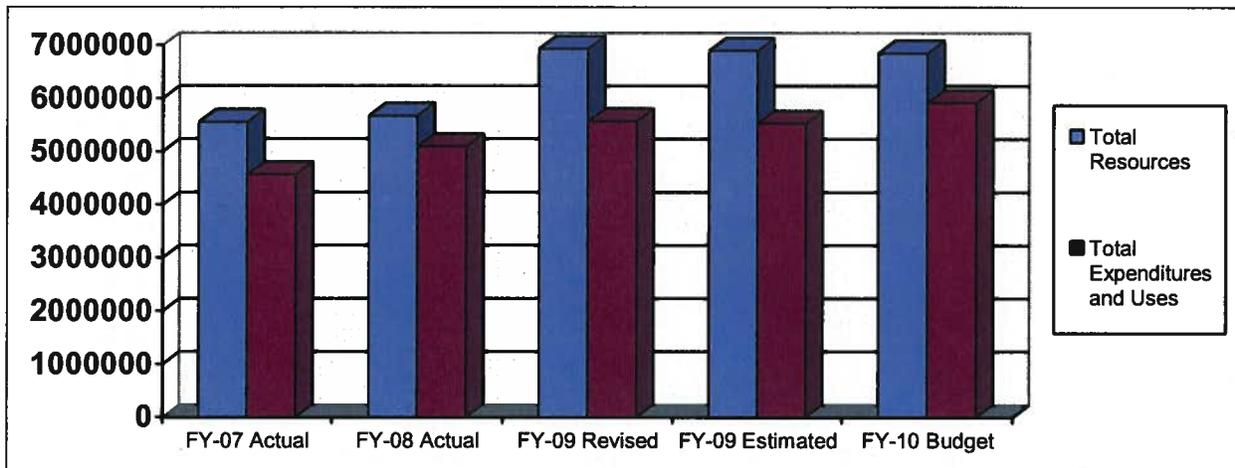
**SPECIAL REVENUE FUND
LIBRARY**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
Property Tax (1/2 Mill)	000-7045-00	\$ 220,308	\$ 268,074	\$ 260,967	\$ 266,230	\$ 270,375	\$ 270,375	\$ 270,375
Investment Earnings	000-6030-20	6,667	3,058	2,188	703	635	635	635
Total Revenues		226,975	271,132	263,155	266,933	271,010	271,010	271,010
OTHER SOURCES								
Transfers In - General Fund		224,047	249,043	269,047	269,029	269,047	269,047	269,047
Total Other Sources		224,047	249,043	269,047	269,029	269,047	269,047	269,047
TOTAL REVENUES AND OTHER SOURCES		451,022	520,175	532,202	535,962	540,057	540,057	540,057
EXPENDITURES								
Telephone	010-2121-00	3,264	3,013	3,561	2,700	3,000	3,000	3,000
Utilities	010-2131-00	29,618	30,044	31,500	38,600	35,701	35,701	35,701
Miscellaneous	010-2170-00	60	(60)	-	-	-	-	-
Repairs - City Buildings	010-2211-00	3,243	19,578	12,000	8,192	12,000	12,000	12,000
Repairs - Outside Buildings	010-2215-00	893	54	1,000	-	1,000	1,000	1,000
Grounds Maintenance	010-2216-00	1,551	1,361	2,000	7,000	6,000	6,000	6,000
Rental Contracts	010-2314-00	12,033	13,339	13,000	13,000	13,000	13,000	13,000
Library Services	010-2925-00	412,469	461,500	461,500	461,500	475,345	485,345	485,345
Capital Outlay	010-2951-00	-	-	-	-	-	-	-
TOTAL EXPENDITURES		463,131	528,829	524,561	530,992	546,046	556,046	556,046
REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES		(12,109)	(8,654)	7,641	4,970	(5,989)	(15,989)	(15,989)
BEGINNING FUND BALANCE - OCTOBER 1		38,689	26,580	17,926	17,926	22,896	22,896	22,896
ENDING FUND BALANCE - SEPTEMBER 30		\$ 26,580	\$ 17,926	\$ 25,567	\$ 22,896	\$ 16,907	\$ 6,907	\$ 6,907

Water Distribution and Storage Project Fund

Fund Purpose

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



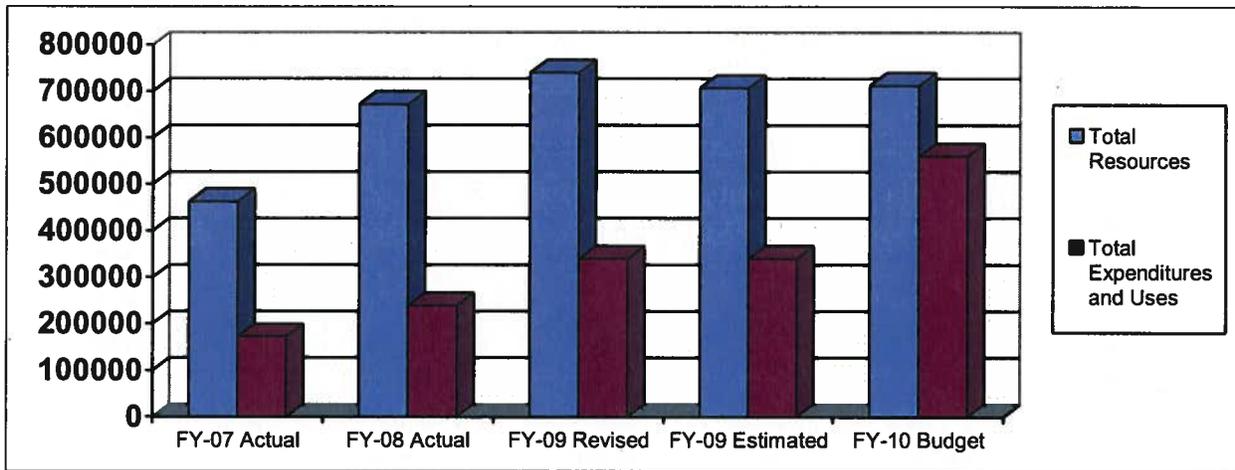
**SPECIAL REVENUE FUND
WATER DISTRIBUTION AND STORAGE PROJECT**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
Sales Tax	000-7046-00	\$ 2,529,745	\$ 2,568,182	\$ 2,585,856	\$ 2,504,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Property Taxes	000-7042-00	2,426,818	2,946,396	2,860,200	2,901,119	2,974,125	2,974,125	2,974,125
Investment Earnings	000-6030-20	113,366	74,688	10,000	13,469	13,500	13,500	13,500
Other Revenue	000-5600-00	-	-	-	-	-	-	-
TOTAL REVENUES		5,069,929	5,589,266	5,456,056	5,418,588	5,487,625	5,487,625	5,487,625
EXPENDITURES								
General Administration	010-2170-00	4,912	6,980	6,000	4,675	5,500	5,500	5,500
TOTAL EXPENDITURES		4,912	6,980	6,000	4,675	5,500	5,500	5,500
OTHER USES								
Transfers Out - Debt Service Fund	010-5030-01	2,822,301	3,054,913	3,062,907	3,026,314	3,415,682	3,415,682	3,415,682
Transfers Out - General Fund	010-5030-02	1,739,798	2,033,631	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
TOTAL OTHER USES		4,562,099	5,088,544	5,562,907	5,526,314	5,915,682	5,915,682	5,915,682
TOTAL EXPENDITURES AND OTHER USES		4,567,011	5,095,524	5,568,907	5,530,989	5,921,182	5,921,182	5,921,182
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES								
		502,918	493,742	(112,851)	(112,401)	(433,557)	(433,557)	(433,557)
BEGINNING FUND BALANCE - OCTOBER 1		483,491	986,409	1,480,151	1,480,151	1,367,750	1,367,750	1,367,750
ENDING FUND BALANCE - SEPTEMBER 30		\$ 986,409	\$ 1,480,151	\$ 1,367,300	\$ 1,367,750	\$ 934,193	\$ 934,193	\$ 934,193

Corrections and Court-ETC (Fines) Fund

Fund Purpose

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



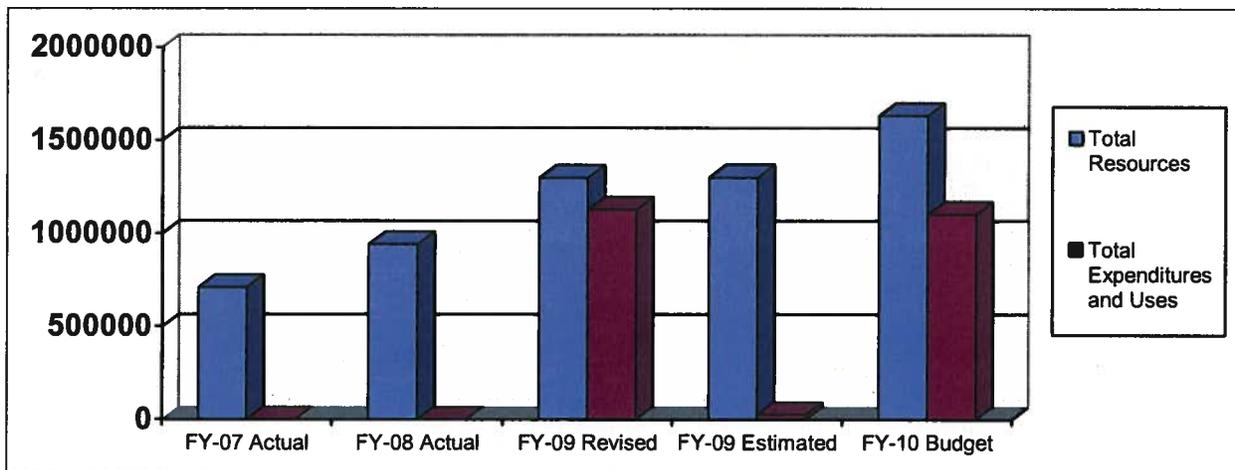
**SPECIAL REVENUE FUND
CORRECTIONS AND COURT-ETC FINES**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
Fines - Corrections	000-5020-10	\$ 320,758	\$ 364,134	\$ 292,633	\$ 261,000	\$ 334,000	\$ 334,000	\$ 334,000
Fines - Court-ETC	000-5020-20	15,921	17,447	14,096	12,700	11,133	11,133	11,133
TOTAL REVENUES		336,679	381,581	306,729	273,700	345,133	345,133	345,133
OTHER USES								
Transfers Out - General Fund	080-5090-10	172,285	238,691	339,861	339,861	560,414	560,414	560,414
TOTAL OTHER USES		172,285	238,691	339,861	339,861	560,414	560,414	560,414
REVENUES OVER (UNDER) OTHER USES		164,394	142,890	(33,132)	(66,161)	(215,281)	(215,281)	(215,281)
BEGINNING FUND BALANCE - OCTOBER 1		126,142	290,536	433,426	433,426	367,265	367,265	367,265
ENDING FUND BALANCE - SEPTEMBER 30		\$ 290,536	\$ 433,426	\$ 400,294	\$ 367,265	\$ 151,984	\$ 151,984	\$ 151,984

Municipal Government Capital Improvements Fund

Fund Purpose

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



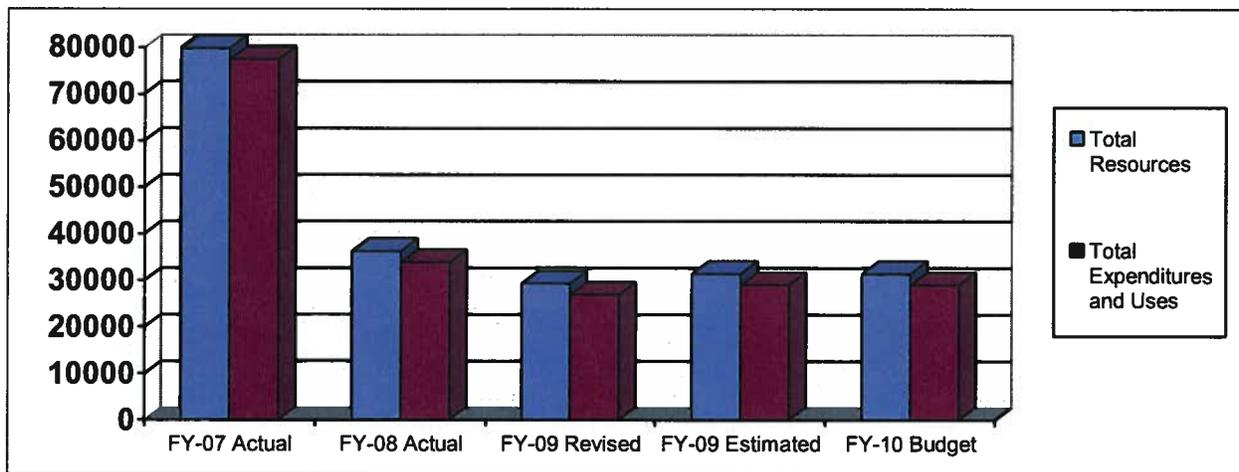
**SPECIAL REVENUE FUND
MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
Other Taxes	000-7676-00	\$ 200,516	\$ 209,817	\$ 356,771	\$ 356,771	\$ 356,771	\$ 356,771	\$ 356,771
Investment Earnings	000-6030-23	27,835	21,319	3,200	5,625	1,000	1,000	1,000
TOTAL REVENUES		228,351	231,136	359,971	362,396	357,771	357,771	357,771
EXPENDITURES								
Capital Outlay - Downtown Development	010-2951-00	-	-	30,000	-	30,000	30,000	30,000
Capital Outlay - Senior Center	160-2951-00	-	2,450	47,550	25,000	22,550	22,550	22,550
TOTAL EXPENDITURES		-	2,450	77,550	25,000	52,550	52,550	52,550
OTHER USES								
Transfers Out - Capital Projects Fund	010-5090-00	-	-	1,050,000	-	1,050,000	1,050,000	1,050,000
TOTAL OTHER USES		-	-	1,050,000	-	1,050,000	1,050,000	1,050,000
TOTAL EXPENDITURES AND OTHER USES		-	2,450	1,127,550	25,000	1,102,550	1,102,550	1,102,550
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES								
OTHER USES		228,351	228,686	(767,579)	337,396	(744,779)	(744,779)	(744,779)
BEGINNING FUND BALANCE - OCTOBER 1		481,050	709,401	938,087	938,087	1,275,483	1,275,483	1,275,483
ENDING FUND BALANCE - SEPTEMBER 30		\$ 709,401	\$ 938,087	\$ 170,508	\$ 1,275,483	\$ 530,704	\$ 530,704	\$ 530,704

Domestic Violence Fund

Fund Purpose

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



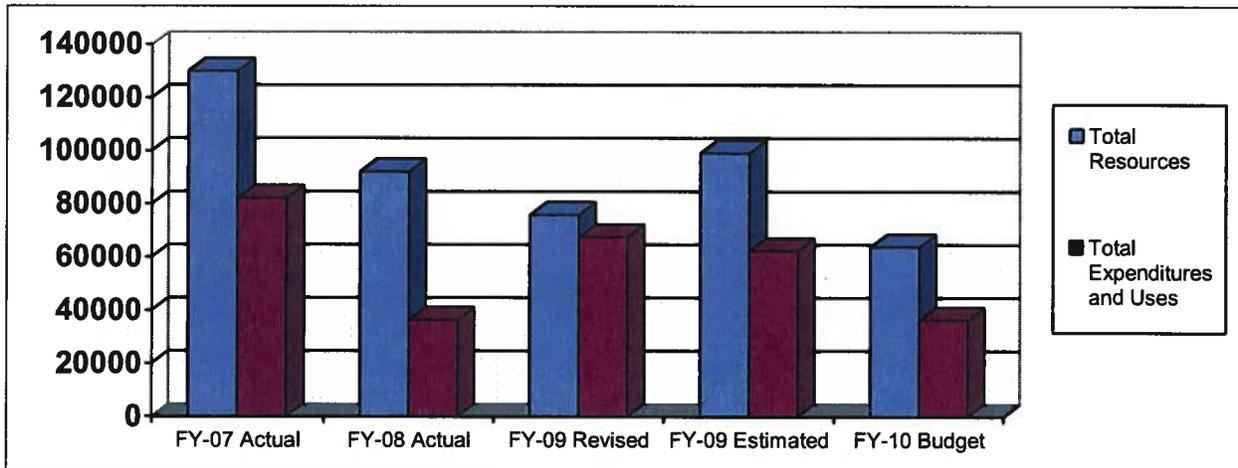
**SPECIAL REVENUE FUND
DOMESTIC VIOLENCE GRANT**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-09 Revised Budget
REVENUES								
Grant	000-6400-00	\$ 31,308	\$ 19,465	\$ 6,230	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Contributions and Donations	000-7002-78	-	-	-	-	-	-	-
TOTAL REVENUES		31,308	19,465	6,230	21,000	21,000	21,000	21,000
OTHER SOURCES								
Transfers In - General Fund	000-3910-00	46,184	14,385	20,700	8,000	8,000	8,000	8,000
TOTAL OTHER SOURCES		46,184	14,385	20,700	8,000	8,000	8,000	8,000
TOTAL REVENUES OTHER SOURCES		77,492	33,850	26,930	29,000	29,000	29,000	29,000
EXPENDITURES								
Police Department								
Salaries	020-1101-00	56,594	24,981	20,000	20,562	20,562	20,562	20,562
Retirement	020-1301-00	4,392	1,991	2,000	2,000	2,000	2,000	2,000
Payroll Taxes	020-1304-00	4,329	1,911	1,530	1,573	1,573	1,573	1,573
Health Insurance	020-1336-00	8,350	3,188	2,010	3,565	3,565	3,565	3,565
Telephone	020-2121-00	725	118	135	-	-	-	-
Training	020-2701-00	90	291	300	-	-	-	-
Workers Compensation	020-2801-00	3,012	1,370	955	1,300	1,300	1,300	1,300
TOTAL EXPENDITURES		77,492	33,850	26,930	29,000	29,000	29,000	29,000
REVENUES AND OTHERS SOURCES OVER (UNDER) EXPENDITURES								
		-	-	-	-	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1		2,385	2,385	2,385	2,385	2,385	2,385	2,385
ENDING FUND BALANCE - SEPTEMBER 30		\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385

Cemetery Fund

Fund Purpose

The fund accounts for expenditures of revenues for maintenance of the City's cemeteries, which include providing the services for opening and closing graves.



**SPECIAL REVENUE FUND
CEMETERY**

	Account Number	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES								
Cemetery Lots	000-5120-00	\$ 34,100	\$ 23,100	\$ 10,000	\$ 24,400	\$ 13,425	\$ 13,425	\$ 13,425
Labor Receipts	000-5110-00	12,450	21,175	10,000	18,900	13,500	13,500	13,500
TOTAL REVENUES		46,550	44,275	20,000	43,300	26,925	26,925	26,925
EXPENDITURES								
Cemetery Lots Expense	030-1650-00	11,335	10,176	20,000	10,931	12,000	12,000	12,000
Sub Contract Works	030-1930-00	15,513	20,966	20,000	24,120	24,000	24,000	24,000
Utilities	030-2131-00	111	2,020	500	300	300	300	300
Capital Outlay	030-2951-00	55,186	3,094	26,900	26,900	-	-	-
TOTAL EXPENDITURES		82,145	36,256	67,400	62,251	36,300	36,300	36,300
REVENUES OVER (UNDER) EXPENDITURES		(35,595)	8,019	(47,400)	(18,951)	(9,375)	(9,375)	(9,375)
BEGINNING FUND BALANCE - OCTOBER 1		83,426	47,831	55,850	55,850	36,899	36,899	36,899
ENDING FUND BALANCE - SEPTEMBER 30		\$ 47,831	\$ 55,850	\$ 8,450	\$ 36,899	\$ 27,524	\$ 27,524	\$ 27,524

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

DEBT SERVICE FUNDS

Description

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

The City maintains the following debt service funds:

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

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

INTRODUCTION TO DEBT

GENERAL OBLIGATION DEBT

Debt Limitation

The Constitution of Alabama provided the cities having a population of six thousands or more may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the property situated within the City. The total assessed value of the property in the City assessed for City Taxation for the tax year ended September 30, 2008 is not less than \$510,952,780.

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

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

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

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

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

Debt Rating

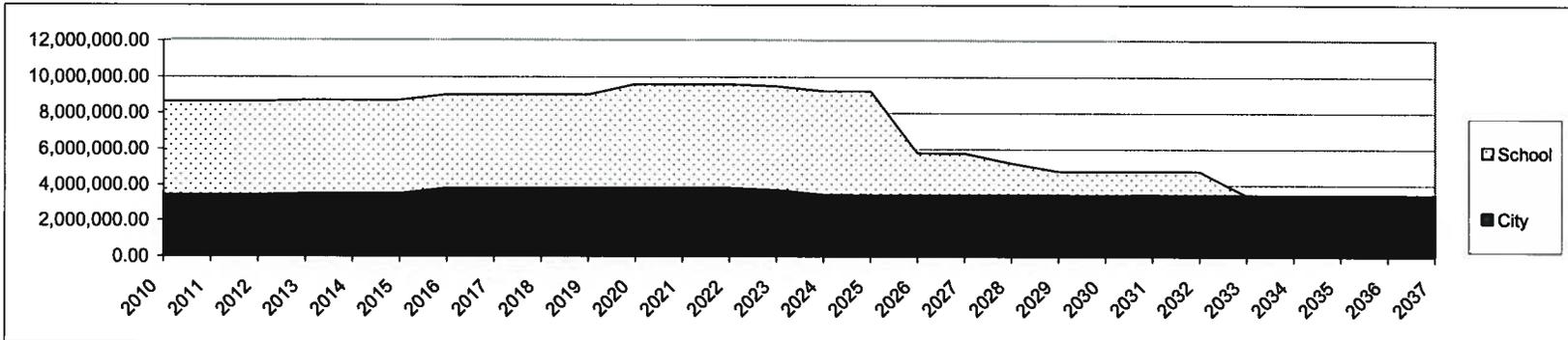
Moody's Investor Services, Inc. rated the City's general obligation bonds an A1 with a positive outlook. The rating reflects the City's fast growing residential tax base and dynamic regional economy, sound financial position, and above average yet manageable debt position.

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

**DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION WARRANTS**

CITY				SCHOOL				TOTAL		P & I
YEAR	Principal	Interest	Total	YEAR	Principal	Interest	Total	Principal	Interest	TOTAL
2010	835,000.00	2,580,681.26	3,415,681.26	2010	2,190,000.00	3,021,566.28	5,211,566.28	3,025,000.00	5,602,247.54	8,627,247.54
2011	870,000.00	2,547,106.26	3,417,106.26	2011	2,285,000.00	2,928,357.53	5,213,357.53	3,155,000.00	5,475,463.79	8,630,463.79
2012	905,000.00	2,512,281.26	3,417,281.26	2012	2,385,000.00	2,827,361.28	5,212,361.28	3,290,000.00	5,339,642.54	8,629,642.54
2013	990,000.00	2,488,200.01	3,478,200.01	2013	2,495,000.00	2,719,016.28	5,214,016.28	3,485,000.00	5,207,216.29	8,692,216.29
2014	1,045,000.00	2,432,081.26	3,477,081.26	2014	2,610,000.00	2,603,120.65	5,213,120.65	3,655,000.00	5,035,201.91	8,690,201.91
2015	1,100,000.00	2,372,993.76	3,472,993.76	2015	2,730,000.00	2,480,990.02	5,210,990.02	3,830,000.00	4,853,983.78	8,683,983.78
2016	1,485,000.00	2,310,743.76	3,795,743.76	2016	2,860,000.00	2,351,830.02	5,211,830.02	4,345,000.00	4,662,573.78	9,007,573.78
2017	1,560,000.00	2,237,025.01	3,797,025.01	2017	2,995,000.00	2,214,562.52	5,209,562.52	4,555,000.00	4,451,587.53	9,006,587.53
2018	1,635,000.00	2,159,643.76	3,794,643.76	2018	3,145,000.00	2,069,152.52	5,214,152.52	4,780,000.00	4,228,796.28	9,008,796.28
2019	1,720,000.00	2,078,343.76	3,798,343.76	2019	3,295,000.00	1,914,827.52	5,209,827.52	5,015,000.00	3,993,171.28	9,008,171.28
2020	1,810,000.00	1,992,943.76	3,802,943.76	2020	4,040,000.00	1,740,586.27	5,780,586.27	5,850,000.00	3,733,530.03	9,583,530.03
2021	1,905,000.00	1,902,943.76	3,807,943.76	2021	4,245,000.00	1,538,078.77	5,783,078.77	6,150,000.00	3,441,022.53	9,591,022.53
2022	2,000,000.00	1,808,343.76	3,808,343.76	2022	4,450,000.00	1,332,397.52	5,782,397.52	6,450,000.00	3,140,741.28	9,590,741.28
2023	1,985,000.00	1,708,893.76	3,693,893.76	2023	4,670,000.00	1,112,398.14	5,782,398.14	6,655,000.00	2,821,291.90	9,476,291.90
2024	1,850,000.00	1,570,118.76	3,420,118.76	2024	4,900,000.00	879,920.01	5,779,920.01	6,750,000.00	2,450,038.77	9,200,038.77
2025	1,935,000.00	1,484,956.26	3,419,956.26	2025	5,145,000.00	637,347.51	5,782,347.51	7,080,000.00	2,122,303.77	9,202,303.77
2026	2,020,000.00	1,395,968.76	3,415,968.76	2026	1,875,000.00	467,621.26	2,342,621.26	3,895,000.00	1,863,590.02	5,758,590.02
2027	2,115,000.00	1,302,931.26	3,417,931.26	2027	1,975,000.00	373,018.76	2,348,018.76	4,090,000.00	1,675,950.02	5,765,950.02
2028	2,215,000.00	1,205,506.26	3,420,506.26	2028	1,500,000.00	285,883.76	1,785,883.76	3,715,000.00	1,491,390.02	5,206,390.02
2029	2,315,000.00	1,103,581.26	3,418,581.26	2029	1,115,000.00	218,709.38	1,333,709.38	3,430,000.00	1,322,290.64	4,752,290.64
2030	2,420,000.00	997,043.76	3,417,043.76	2030	1,175,000.00	160,028.13	1,335,028.13	3,595,000.00	1,157,071.89	4,752,071.89
2031	2,535,000.00	885,556.26	3,420,556.26	2031	1,235,000.00	98,271.88	1,333,271.88	3,770,000.00	983,828.14	4,753,828.14
2032	2,650,000.00	770,550.01	3,420,550.01	2032	1,300,000.00	33,312.50	1,333,312.50	3,950,000.00	803,862.51	4,753,862.51
2033	2,765,000.00	652,096.88	3,417,096.88					2,765,000.00	652,096.88	3,417,096.88
2034	2,895,000.00	522,856.25	3,417,856.25					2,895,000.00	522,856.25	3,417,856.25
2035	3,035,000.00	382,018.75	3,417,018.75					3,035,000.00	382,018.75	3,417,018.75
2036	3,185,000.00	234,293.75	3,419,293.75					3,185,000.00	234,293.75	3,419,293.75
2037	3,340,000.00	79,325.00	3,419,325.00					3,340,000.00	79,325.00	3,419,325.00
TOTAL	55,120,000.00	43,719,028.36	98,839,028.36	TOTAL	64,615,000.00	34,008,358.51	98,623,358.51	119,735,000.00	77,727,386.87	197,462,386.87

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DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2010

ISSUE	PRINCIPAL	INTEREST
General Obligation School Warrants, Series 1998-A	180,000	274,923
General Obligation School Warrants, Series 1998-B	535,000	443,819
General Obligation School Warrants, Series 1999	490,000	481,418
General Obligation School Warrants, Series 2000	160,000	129,543
General Obligation School Warrants, Series 2001-A	245,000	315,318
General Obligation School Warrants, Series 2002	495,000	837,829
General Obligation Warrants, Series 2005	170,000	883,400
General Obligation Warrants, Series 2006	665,000	1,697,282
General Obligation School Warrants, Series 2008	85,000	538,719
TOTAL	3,025,000	5,602,251

**DEBT SERVICE FUNDS
SUMMARY**

	1998 A Bond Fund	1998 B Bond Fund	1999 Bond Fund	2000 Bond Fund	2001 A Bond Fund	2002 Bond Fund	2005 Bond Fund	2006 Bond Fund	2008 Bond Fund	Total All Funds
REVENUES										
Other Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 2	\$ -	\$ 302
Total Revenues	-	-	-	-	-	-	300	2	-	302
OTHER SOURCES										
Transfers In	-	-	-	-	-	-	1,053,400	2,362,282	-	3,415,682
Transfers In - Madison City Schools	454,923	978,819	971,418	289,543	560,318	1,332,829	-	-	623,719	5,211,569
Total Other Sources	454,923	978,819	971,418	289,543	560,318	1,332,829	1,053,400	2,362,282	623,719	8,627,251
TOTAL REVENUES AND OTHER SOURCES	454,923	978,819	971,418	289,543	560,318	1,332,829	1,053,700	2,362,284	623,719	8,627,553
EXPENDITURES										
Debt Service:										
Payment on Debt	180,000	535,000	490,000	160,000	245,000	495,000	170,000	665,000	85,000	3,025,000
Interest	274,923	443,819	481,418	129,543	315,318	837,829	883,400	1,697,282	538,719	5,602,251
TOTAL EXPENDITURES	454,923	978,819	971,418	289,543	560,318	1,332,829	1,053,400	2,362,282	623,719	8,627,251
REVENUES AND OTHER SOURCES OVER (UNDER)										
EXPENDITURES	-	-	-	-	-	-	300	2	-	302
BEGINNING FUND BALANCE - OCTOBER 1	9	374	362	68,858	23	-	472,354	213	40,944	583,137
ENDING FUND BALANCE - SEPTEMBER 30	\$ 9	\$ 374	\$ 362	\$ 68,858	\$ 23	\$ -	\$ 472,654	\$ 215	\$ 40,944	\$ 583,439

**DEBT SERVICE FUND
1998-A BOND**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 182	\$ 52	\$ -	\$ 9	\$ -	\$ -	\$ -
Total Revenues	182	52	-	9	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	454,372	456,703	453,585	453,585	454,923	454,923	454,923
Total Other Sources	454,372	456,703	453,585	453,585	454,923	454,923	454,923
TOTAL REVENUES AND OTHER SOURCES	454,554	456,755	453,585	453,594	454,923	454,923	454,923
EXPENDITURES							
General Administration	10	4	-	-	-	-	-
Debt Service							
Payment on Debt	155,000	165,000	170,000	170,000	180,000	180,000	180,000
Interest	299,796	291,876	283,585	283,585	274,923	274,923	274,923
TOTAL EXPENDITURES	454,806	456,880	453,585	453,585	454,923	454,923	454,923
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(252)	(125)	-	9	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	377	125	-	-	9	9	9
ENDING FUND BALANCE - SEPTEMBER 30	\$ 125	\$ -	\$ -	\$ 9	\$ 9	\$ 9	\$ 9

DEBT SERVICE FUND

1998-B BOND

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 474	\$ 175	\$ 350	\$ 364	\$ -	\$ -	\$ -
Total Revenues	474	175	350	364	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	974,720	974,111	977,599	977,599	978,819	978,819	978,819
Total Other Sources	974,720	974,111	977,599	977,599	978,819	978,819	978,819
TOTAL REVENUES AND OTHER SOURCES	975,194	974,286	977,949	977,963	978,819	978,819	978,819
EXPENDITURES							
Debt Service							
Payment on Debt	465,000	485,000	510,000	510,000	535,000	535,000	535,000
Interest	510,411	489,744	467,599	467,599	443,819	443,819	443,819
TOTAL EXPENDITURES	975,411	974,744	977,599	977,599	978,819	978,819	978,819
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(217)	(458)	350	364	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	685	468	10	10	374	374	374
ENDING FUND BALANCE - SEPTEMBER 30	\$ 468	\$ 10	\$ 360	\$ 374	\$ 374	\$ 374	\$ 374

DEBT SERVICE FUND

1999 BOND

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 483	\$ 173	\$ 350	\$ 352	\$ -	\$ -	\$ -
Total Revenues	483	173	350	352	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	973,353	975,381	971,924	971,924	971,418	971,418	971,418
Total Other Sources	973,353	975,381	971,924	971,924	971,418	971,418	971,418
TOTAL REVENUES AND OTHER SOURCES	973,836	975,554	972,274	972,276	971,418	971,418	971,418
EXPENDITURES							
Debt Service							
Payment on Debt	435,000	455,000	470,000	470,000	490,000	490,000	490,000
Interest	539,048	521,020	501,924	501,924	481,418	481,418	481,418
TOTAL EXPENDITURES	974,048	976,020	971,924	971,924	971,418	971,418	971,418
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(212)	(466)	350	352	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	688	476	10	10	362	362	362
ENDING FUND BALANCE - SEPTEMBER 30	\$ 476	\$ 10	\$ 360	\$ 362	\$ 362	\$ 362	\$ 362

**DEBT SERVICE FUND
2000 BOND**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 594	\$ 69	\$ -	\$ 22	\$ -	\$ -	\$ -
Total Revenues	594	69	-	22	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	288,640	284,895	292,604	292,604	289,543	289,543	289,543
Total Other Sources	288,640	284,895	292,604	292,604	289,543	289,543	289,543
TOTAL REVENUES AND OTHER SOURCES	289,234	284,964	292,604	292,626	289,543	289,543	289,543
EXPENDITURES							
Debt Service							
Payment on Debt	140,000	145,000	155,000	155,000	160,000	160,000	160,000
Interest	152,210	145,070	137,604	137,603	129,543	129,543	129,543
TOTAL EXPENDITURES	292,210	290,070	292,604	292,603	289,543	289,543	289,543
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(2,976)	(5,106)	-	23	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	76,917	73,941	68,835	68,835	68,858	68,858	68,858
ENDING FUND BALANCE - SEPTEMBER 30	\$ 73,941	\$ 68,835	\$ 68,835	\$ 68,858	\$ 68,858	\$ 68,858	\$ 68,858

**DEBT SERVICE FUND
2001-A BOND**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 507	\$ 135	\$ 130	\$ 127	\$ -	\$ -	\$ -
Total Revenues	507	135	130	127	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	559,228	562,395	559,139	558,776	560,318	560,318	560,318
Total Other Sources	559,228	562,395	559,139	558,776	560,318	560,318	560,318
TOTAL REVENUES AND OTHER SOURCES	559,735	562,530	559,269	558,903	560,318	560,318	560,318
EXPENDITURES							
General Administration	26	6	7	-	-	-	-
Debt Service							
Payment on Debt	220,000	230,000	235,000	235,000	245,000	245,000	245,000
Interest	339,938	332,395	324,139	324,139	315,318	315,318	315,318
TOTAL EXPENDITURES	559,964	562,401	559,146	559,139	560,318	560,318	560,318
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(229)	129	123	(236)	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	359	130	259	259	23	23	23
ENDING FUND BALANCE - SEPTEMBER 30	\$ 130	\$ 259	\$ 382	\$ 23	\$ 23	\$ 23	\$ 23

**DEBT SERVICE FUND
2002 BOND**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 455	\$ 111	\$ 110	\$ 1	\$ -	\$ -	\$ -
Total Revenues	455	111	110	1	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	1,333,816	1,331,445	1,332,694	1,332,694	1,332,829	1,332,829	1,332,829
Total Other Sources	1,333,816	1,331,445	1,332,694	1,332,694	1,332,829	1,332,829	1,332,829
TOTAL REVENUES AND OTHER SOURCES	1,334,271	1,331,556	1,332,804	1,332,695	1,332,829	1,332,829	1,332,829
EXPENDITURES							
General Administration	20	8	110	1	-	-	-
Debt Service							
Payment on Debt	455,000	465,000	480,000	480,000	495,000	495,000	495,000
Interest	879,306	866,877	852,694	852,694	837,829	837,829	837,829
TOTAL EXPENDITURES	1,334,326	1,331,885	1,332,804	1,332,695	1,332,829	1,332,829	1,332,829
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(55)	(329)	-	-	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	384	329	-	-	-	-	-
ENDING FUND BALANCE - SEPTEMBER 30	\$ 329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**DEBT SERVICE FUND
2005 BOND**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 3,764	\$ 2,727	\$ 325	\$ 376	\$ 300	\$ 300	\$ 300
Total Revenues	3,764	2,727	325	376	300	300	300
OTHER SOURCES							
Transfers In	1,333,823	1,345,994	1,353,988	1,341,194	1,053,400	1,053,400	1,053,400
Total Other Sources	1,333,823	1,345,994	1,353,988	1,341,194	1,053,400	1,053,400	1,053,400
TOTAL REVENUES AND OTHER SOURCES	1,337,587	1,348,721	1,354,313	1,341,570	1,053,700	1,053,700	1,053,700
EXPENDITURES							
General Administration	194	140	200	-	-	-	-
Debt Service							
Payment on Debt	390,000	425,000	445,000	445,000	170,000	170,000	170,000
Interest	954,645	933,000	908,988	908,988	883,400	883,400	883,400
TOTAL EXPENDITURES	1,344,839	1,358,140	1,354,188	1,353,988	1,053,400	1,053,400	1,053,400
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	(7,252)	(9,419)	125	(12,418)	300	300	300
BEGINNING FUND BALANCE - OCTOBER 1	501,443	494,191	484,772	484,772	472,354	472,354	472,354
ENDING FUND BALANCE - SEPTEMBER 30	\$ 494,191	\$ 484,772	\$ 484,897	\$ 472,354	\$ 472,654	\$ 472,654	\$ 472,654

**DEBT SERVICE FUND
2006 Bond**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ 20,876	\$ 3,177	\$ 214	\$ 238	\$ 2	\$ 2	\$ 2
Total Revenues	20,876	3,177	214	238	2	2	2
OTHER SOURCES							
Transfers In	854,459	1,708,919	1,708,920	1,685,120	2,362,282	2,362,282	2,362,282
Bonds Issued	37,980,000	-	-	-	-	-	-
Premium on Debt Issued	285,481	-	-	-	-	-	-
Total Other Sources	39,119,940	1,708,919	1,708,920	1,685,120	2,362,282	2,362,282	2,362,282
TOTAL REVENUES AND OTHER SOURCES	39,140,816	1,712,096	1,709,134	1,685,358	2,362,284	2,362,284	2,362,284
EXPENDITURES							
General Administration	97	182	200	-	-	-	-
Bond Issuance Costs	227,200	-	-	-	-	-	-
Debt Service							
Payment on Debt	-	-	-	-	665,000	665,000	665,000
Interest	854,459	1,708,919	1,708,920	1,708,919	1,697,282	1,697,282	1,697,282
Total Expenditures	1,081,756	1,709,101	1,709,120	1,708,919	2,362,282	2,362,282	2,362,282
OTHER USES							
Transfers Out	11,998,210	-	-	-	-	-	-
Payment to refund bonds 1998-C	16,580,618	-	-	-	-	-	-
Payment to refund bonds 2001	9,127,128	-	-	-	-	-	-
Discount on Bonds Issued	332,325	-	-	-	-	-	-
Total Other Uses	38,038,281	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	39,120,037	1,709,101	1,709,120	1,708,919	2,362,282	2,362,282	2,362,282
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES AND OTHER USES	20,779	2,995	14	(23,561)	2	2	2
BEGINNING FUND BALANCE - OCTOBER 1	-	20,779	23,774	23,774	213	213	213
ENDING FUND BALANCE - SEPTEMBER 30	\$ 20,779	\$ 23,774	\$ 23,788	\$ 213	\$ 215	\$ 215	\$ 215

**DEBT SERVICE FUND
2008 BOND**

	FY-07 Actual	FY-08 Actual	FY-09 Revised Budget	FY-09 Estimated	FY-10 Department Requested	FY-10 Mayor Proposed	FY-10 Budget
REVENUES							
Interest Income	\$ -	\$ 40,891	\$ 101	\$ 135	\$ -	\$ -	\$ -
Total Revenues	-	40,891	101	135	-	-	-
OTHER SOURCES							
Transfers In - Madison City Schools	-	180,635	625,887	625,887	623,719	623,719	623,719
Bond Proceeds 2008 Bond	-	12,235,000	-	-	-	-	-
Premium on Debt Issued	-	31,783	-	-	-	-	-
Total Other Sources	-	12,447,418	625,887	625,887	623,719	623,719	623,719
TOTAL REVENUES AND OTHER SOURCES	-	12,488,309	625,988	626,022	623,719	623,719	623,719
EXPENDITURES							
General Administration	-	-	47	81	-	-	-
Bond Issuance Costs	-	264,695	-	-	-	-	-
Debt Service							
Payment on Debt	-	-	85,000	85,000	85,000	85,000	85,000
Interest	-	180,635	540,887	540,887	538,719	538,719	538,719
TOTAL EXPENDITURES	-	445,330	625,934	625,968	623,719	623,719	623,719
OTHER USES							
Transfers Out - Madison City Schools	-	12,002,089	-	-	-	-	-
Total Other Uses	-	12,002,089	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	-	12,447,419	625,934	625,968	623,719	623,719	623,719
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	-	40,890	54	54	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	-	-	40,890	40,890	40,944	40,944	40,944
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ 40,890	\$ 40,944	\$ 40,944	\$ 40,944	\$ 40,944	\$ 40,944

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

CAPITAL PROJECTS FUND



CAPITAL BUDGET AND PROGRAM

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

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

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

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

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

CAPITAL IMPROVEMENTS PROJECT FORM

DEPARTMENT _____

Date _____ Department priority no. _____

I. PROJECT DESCRIPTION

A. Project name _____

B. Description _____

C. Location _____

D. Purpose _____

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

II. NEED

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

_____ General citizenry

_____ Commercial

_____ Industrial

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

_____ Countywide

_____ Community

_____ Neighborhood

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

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

III. COST

A. Approximate total cost _____

B. Cost already incurred _____

C. Balance _____

D. 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 moneys from other governmental entities or private contributions which are expended in conjunction with the City's funds for Capital Improvement Projects may qualify as CIP items.

DEFINITIONS

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

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

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

Capital Outlays – Expenditures for the acquisition of capital assets.

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

DEPARTMENT:
PROJECT NAME:

Project Scoring Worksheet

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

GUIDE TO DISTINGUISH CAPITAL BUDGET ITEMS FROM OPERATING BUDGET ITEMS

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

CURRENT CAPITAL PROJECT FUND

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

FUND BALANCE SUMMARY - CAPITAL
Budgeted FY-10
Capital Improvements Program

FUND BALANCE - OCTOBER 1, 2009 (Estimated)	\$ 8,110,508
REVENUES	
Investment earnings	42,598
Intergovernmental	2,285,043
Total Revenues	2,327,641
OTHER SOURCES	
Municipal Government Capital Improvements Revenue	-
Total Other Sources	-
TOTAL AVAILABLE RESOURCES	\$ 10,438,149
FY 2010 - PROJECTS	
HVAC Units-Recreation Center at Dublin Park and Library Improvements	\$ 100,000
Improvements for Madison Public Library	65,530
Police Department Addition	1,270,835
Fire Station #2	2,065,669
Senior Center	425,000
Greenway Trail - Phase I	584,458
Mill Creek Greenway Land Acquisition	50,000
Intersection - County Line Road and I-565	51,350
Intersection - Hughes Road and Highway 72	125,000
Intersection - Rainbow Drive and Highway 72	54,200
Intersection - Wall Triana and Brownsferry Road	150,000
Intersection - Gillespie and Hughes Road	50,000
Sidewalk - Joe Phillips (County Line to Corrine)	74,777
Sidewalk - Eastview (Hughes to Metta)	110,587
Sidewalk - County Line (Heritage School to Dock Murphy)	100,000
Bridge - Wall Triana at Mill Creek	245,157
Bridges - 2 on Gillespie Road	241,762
Balch Road Widening	550,057
Wall Triana Widening (Construction - Mill Road to Brownsferry Road)	989,185
Wall Triana Widening (Engineering from Brownsferry to Gooch)	54,330
Wall Triana Improvements - Gooch to N City Limits	874,012
Wall Triana Improvements - Madison Blvd. to Cleghorn	750,000
Eastview Extension to Wall Triana	27,457
Balch Road Extension to Mill Road	52,909
Extend Emerson Lane to Gillespie Road	70,000
Mill/Telluride/Whisperwood Drainage	132,593
Putnam Industrial Park	40,000
Downtown Drainage Improvements - Pensions Row and Sullivan Street	140,842
Brownsferry North Side Drainage - Park Meadow Drive to Holly Springs	192,328
Homestead Drainage Improvements to Hwy 72	48,572
Total FY 2010 Projects	9,686,610
FUND BALANCE - SEPTEMBER 30, 2010 (Estimated)	\$ 751,539

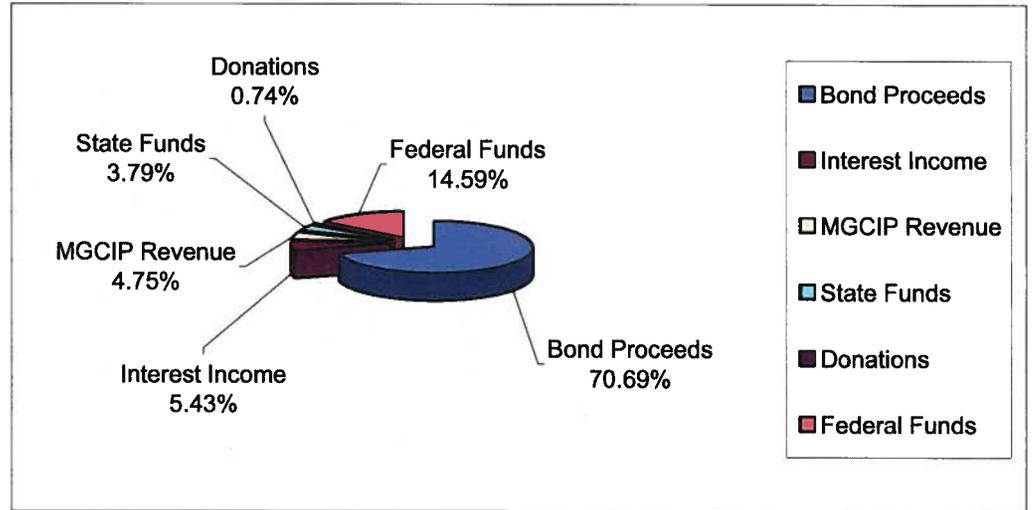
CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS - BUDGETED
FISCAL YEAR 2010
As of October 28, 2009

Project Number	Project Category/Description	Budget	Project To-Date Expended	Encumbered	Available	% of Budget Obligated or Expended
BUILDING/FACILITY						
05-073	Police Building Addition	\$ 1,350,000	\$ 79,164	\$ -	\$ 1,270,836	5.86%
07-086	Fire Station #2	2,274,000	204,831.13	3,500.00	2,065,668.87	9.16%
09-002	HVAC Units Recreation Department	100,000	-	-	100,000.00	0.00%
09-002	Improvements to Madison Public Library	100,000	34,469.50	-	65,530.50	34.47%
09-004	Senior Center Addition	425,000	-	-	425,000.00	0.00%
	Total - Building/Facility	4,249,000	318,465.09	3,500.00	3,927,034.91	7.50%
PARKS AND RECREATION						
05-018	Greenway Trail - Phase I (Bradford Creek)	843,000	258,542.22	-	584,457.78	30.67%
09-005	Mill Creek Greenway Land Acquisition	50,000	-	-	50,000.00	0.00%
	Total - Parks and Recreation	893,000	258,542.22	-	634,457.78	28.95%
STREETS AND SIDEWALKS						
05-030	Intersection - County Line Road and I-565	105,000	53,650.00	-	51,350.00	51.10%
07-087	Intersection - Hughes Road and Highway 72	465,678	20,495.96	320,181.98	125,000.06	73.16%
07-088	Intersection - Rainbow Drive and Highway 72	55,000	800.00	-	54,200.00	1.45%
07-089	Intersection - Wall Triana and Brownsferry Road	150,000	-	-	150,000.00	0.00%
09-006	Intersection - Gillespie and Hughes Road	50,000	-	-	50,000.00	0.00%
07-036	Sidewalk - Joe Phillips (County Line to Corrine)	78,000	3,223.00	-	74,777.00	4.13%
05-042	Sidewalk - Eastview (Hughes to Metta)	121,816	10,228.83	1,000.00	110,587.17	9.22%
07-040	Sidewalk - County Line (Heritage School to Dock Murphy)	100,000	-	-	100,000.00	0.00%
07-027	Bridge - Wall Triana at Mill Creek	270,000	24,843.31	-	245,156.69	9.20%
07-024	Bridges - 2 on Gillespie	250,000	7,987.50	250.00	241,762.50	3.30%
06-076	Balch Road Widening	1,038,000	487,944.34	-	550,055.66	47.01%
07-050	Wall Triana Widening (Construction -Mill to Brownsferry)	1,000,000	10,815.00	-	989,185.00	1.08%
07-051	Wall Triana Improvements (Engineering from Brownsferry to Gooch)	200,000	77,554.00	68,116.00	54,330.00	72.84%
07-091	Wall Triana Improvements - Gooch to N City Limits	950,000	-	-	-	-
07-092	Wall Triana Improvements - Madison Blvd. to Cleghorn	761,200	10,488.88	711.12	750,000.00	1.47%
07-047	Eastview Drive Extension to Wall Triana	1,450,000	871,851.86	550,691.03	27,457.11	98.11%
07-010	Balch Road Extension to Mill Road	1,250,000	1,189,070.22	8,021.20	52,908.58	95.77%
08-030	Extend Emerson Lane to Gillespie Road	70,000	-	-	70,000.00	0.00%
	Total - Streets and Sidewalks	8,364,694	2,768,953	948,971.33	3,696,770	44.45%
DRAINAGE						
05-028	Mill/Telluride/Whisperwood Drainage	175,800	30,687.14	12,520.00	132,592.86	24.58%
05-592	Putnam Industrial Park	40,000	-	-	40,000.00	0.00%
07-093	Downtown Drainage Improvements-Penson Row and Sullivan Street	150,000	9,158.00	-	140,842.00	6.11%
07-095	Brownsferry N Side Drainage - Park Meadow Dr to Holly Spring	208,326	14,215.12	1,782.50	192,328.38	7.68%
09-007	Homestead Drainage Improvements to Hwy 72	50,000	1,427.50	-	48,572.50	2.86%
	Total - Drainage	624,126	55,487.76	14,302.50	554,335.74	11.18%
	TOTAL - ALL PROJECTS	\$ 14,130,820	\$ 3,401,448	\$ 966,773.83	\$ 8,812,598.20	30.91%

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

FUNDING SOURCE

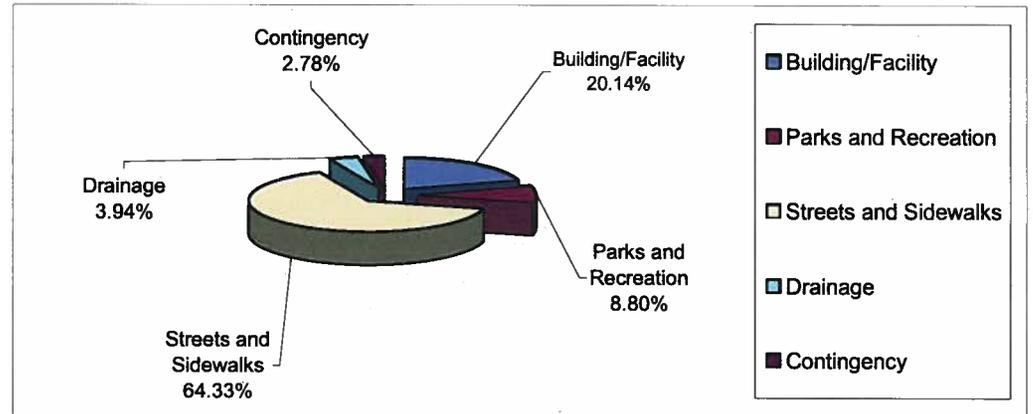
Bond Proceeds	\$ 15,611,763
Investment Earnings	1,200,000
Municipal Government Capital Improvement Revenue	1,050,000
Balch Road Widening - State Project	838,000
Gillespie Road Extension - State Project	1,000,000
Donation - Commissioner Dyer - Greenway Trail	37,800
Donation - Commissioner Dyer - Soccer Field	100,000
Donation - Mill Road/County Line Road Road-Traffic Signal	20,000
Donation - Commissioner Dale Strong - Traffic Signal	5,000
Federal Funds - Greenway Trail Phase I	936,000
Federal Funds - Fire Station	1,415,043
Federal Funds - Road Project	870,000
Total	<u>\$ 23,083,606</u>



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COST BY PROJECT CATEGORY

Building/Facility	\$ 4,649,000
Parks and Recreation	2,032,490
Streets and Sidewalks	14,850,379
Drainage	909,826
Contingency	641,911
Total	<u>\$ 23,083,606</u>



**CAPITAL IMPROVEMENT 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	1,350,000					1,350,000
07-086	Fire Station #2	2,274,000					2,274,000
09-002	HVAC Units-Recreation Center at Dublin Park	100,000					100,000
09-002	Library Improvements	100,000					100,000
09-004	Senior Center Addition	425,000					425,000
	Total - Building/Facility	4,649,000					4,649,000
	PARKS AND RECREATION						
05-018	Greenway Trail - Phase I (Bradford Creek)		1,331,490				1,331,490
07-071	Greenway Trail - Phase II (Bradford Creek)		551,000				551,000
05-041	Soccer Fields - Dublin Park		100,000				100,000
09-004	Mill Creek Greenway Land Acquisition		50,000				50,000
	Total - Parks and Recreation		2,032,490				2,032,490
	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
07-087	Intersection - Hughes Road and Highway 72			465,678			465,678
07-088	Intersection - Rainbow Drive and Highway 72			55,000			55,000
07-089	Intersection - Wall Triana and Brownsferry Road			150,000			150,000
09-006	Intersection - Gillespie Road and Hughes Road			50,000			50,000
05-093	Traffic Signal - Hughes/Will Halsey Way			40,000			40,000
06-063	Traffic Signal - Mill Rd/County Line			130,000			130,000
07-017	Traffic Signal - Eastview / Slaughter			120,000			120,000
07-019	Traffic Signal - County Line/Crownridge			130,000			130,000
05-126	Traffic Signal - Zierdt at Mountainbrook			50,000			50,000
07-020	Traffic Signal - County Line Road at Palmer Road			100,000			100,000
05-365	Sidewalk-Hughes Rd (Mill to OMP)			49,300			49,300
07-036	Sidewalk - Joe Phillips (County Line to Corrine)			78,000			78,000
05-042	Sidewalk - Eastview (Hughes to Metta)			121,816			121,816
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

**CAPITAL IMPROVEMENT PROGRAM
FUNDED PROJECTS**

PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	BUILDING/ FACILITY	PARKS AND RECREATION	STREETS AND SIDEWALKS	DRAINAGE	CONTINGENCY	PROJECT COST TOTAL
07-029	Bridge - Wall Triana at Mill Creek			385,000			385,000
06-076	Balch Road Widening			1,038,000			1,038,000
07-090	Balch Road Improvements			314,772			314,772
05-039	Gillespie Road Extension			1,659,656			1,659,656
07-050	Wall Triana Widening (Construction - Mill to Brownsferry)			1,000,000			1,000,000
07-051	Wall Triana Widening (Engineering from Brownsferry to Gooch)			200,000			200,000
07-091	Wall Triana Improvements - Gooch to the N City Limits			950,000			950,000
07-092	Wall Triana Improvements - Madison Blvd to Cleghorn			761,200			761,200
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			1,450,000			1,450,000
07-010	Balch Road Extension to Mill Road			1,250,000			1,250,000
07-007	Mill Road Improvements			632,000			632,000
07-085	Repair Boulton Court at Bellwood			50,000			50,000
08-030	Extend Emerson Lane to Gillespie Road			70,000			70,000
	Total - Streets and Sidewalks			14,850,379			14,850,379
	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
07-093	Downtown Drainage Improvements - Pension Row and Sullivan Street				150,000		150,000
07-094	Detention Pond Modifications for Two (2) Year Storms				100,000		100,000
07-095	Brownsferry North Side Drainage - Park Meadow Drive to Holly Pond				208,326		208,326
09-007	Homestead drainage improvements to Highway 72				50,000		50,000
	Total - Drainage				909,826		909,826
	CONTINGENCY					641,911	641,911
	TOTAL	\$ 4,649,000	\$ 2,032,490	\$ 14,850,379	\$ 909,826	\$ 641,911	\$ 23,083,606

**CAPITAL IMPROVEMENT PROGRAM
COMPLETED PROJECTS
2004 - 2009**

PROJECT NUMBER	CATEGORY/PROJECT TITLE	BUDGET	ACTUAL	(OVER) UNDER BUDGET
	BUILDING/FACILITY			
07-072	City Hall HVAC and Upper Floor Renovations	\$ 400,000	\$483,634.52	(\$83,634.52)
	TOTAL - BUILDING BUILDING/FACILITY	400,000	483,634.52	(83,634.52)
	PARKS AND RECREATION			
05-041	Soccer Fields - Dublin Park	100,000	110,815.42	(10,815.42)
	TOTAL - PARKS AND RECREATION	100,000	110,815.42	(10,815.42)
	STREETS AND SIDEWALKS			
07-009	Intersection - Hughes Road/Old Madison Pike	250,000	272,985.92	(22,985.92)
05-436	Intersection - Jay Drive and Wall Triana	5,000	0.00	5,000.00
05-025	Intersection - Sullivan/Palmer	1,498,265	1,380,819.60	117,445.40
05-051	Intersection - Wall Triana/Gillespie	336,892	315,049.05	21,842.95
05-093	Traffic Signal - Hughes/Will Halsey Way	40,000	24,201.76	15,798.24
06-063	Traffic Signal - Mill Rd/County Line	130,000	140,830.38	(10,830.38)
07-017	Traffic Signal - Eastview/Slaughter	120,000	79,254.23	40,745.77
07-019	Traffic Signal - County Line/Crownridge	130,000	141,425.87	(11,425.87)
05-126	Traffic Signal - Zierdt at Mountain Brook	50,000	63,803.27	(13,803.27)
07-020	Traffic Signal - County Line/Palmer Road	100,000	76,068.80	23,931.20
05-365	Sidewalk - Hughes Rd (Mill to Old Madison Pike)	49,300	56,264.00	(6,964.00)
07-090	Balch Road Improvements	314,772	436,537.89	(121,765.89)
05-140	Yancy Road	30,800	28,365.32	2,434.68
05-419	RR-Quiet Zone Improvement (Shelton Road)	128,000	156,159.36	(28,159.36)
07-046	Fire Station #1 Parking Apron	20,000	37,682.99	(17,682.99)
07-007	Mill Road Improvements	632,000	690,313.55	(58,313.55)
07-085	Repair Boulton Court at Bellwood	50,000	45,550.29	4,449.71
	TOTAL - STREETS AND SIDEWALKS	3,885,029	3,945,312.28	(60,283.28)
	DRAINAGE			
05-027	Homestead Drainage	91,900	84,507.64	7,392.36
05-150	Silver Creek Drainage	23,800	18,035.62	5,764.38
05-520	Madison Towne Center	70,000	4,406.58	65,593.42
05-024	Gooch Lane Culvert (Old Project)	-	18,356.09	(18,356.09)
	TOTAL - DRAINAGE	185,700	125,305.93	60,394.07
	TOTAL - ALL PROJECTS	\$ 4,570,729	\$ 4,665,068.15	\$ (94,339.15)



THE CITY OF
MADISON

WHERE PROGRESS JOINS PRESERVATION

PERSONNEL SERVICES



PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
POLICE					
Administration Division					
Chief	1.00	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00	1.00
Director of Communication Services	1.00	1.00	1.00	1.00	1.00
Administration Assistant	1.00	1.00	1.00	1.00	1.00
Law Enforcement IT	0.00	1.00	1.00	1.00	1.00
Total Administration Division	4.00	5.00	5.00	5.00	5.00
Investigations Division					
Lieutenant	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00
Investigators	7.00	7.00	7.00	7.00	7.00
Receptionist/Secretary	1.00	1.00	1.00	1.00	1.00
Total Investigations Division	10.00	10.00	10.00	10.00	10.00
Patrol Division					
Lieutenant	3.00	3.00	3.00	3.00	3.00
Sergeant	8.00	9.00	9.00	9.00	9.00
Patrol Officer	45.00	50.00	52.00	50.00	50.00
Receptionist/Secretary	1.00	0.00	0.00	0.00	0.00
Total Patrol Division	57.00	62.00	64.00	62.00	62.00
Records Support Division					
Accounting Assistant	1.00	2.00	2.00	2.00	2.00
Records Clerk	7.00	7.00	8.00	8.00	8.00
Receptionist/Secretary	0.00	1.00	1.00	1.00	1.00
Total Records Support Division	8.00	10.00	11.00	11.00	11.00
Dispatch Division					
Communication Manager	1.00	1.00	1.00	1.00	1.00
Communication Supervisor	1.00	2.00	2.00	2.00	2.00
Dispatcher	10.00	10.00	10.00	10.00	10.00
Total Dispatch Division	12.00	13.00	13.00	13.00	13.00
Animal Control Division					
Animal Control/Records	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Total Animal Division	2.00	2.00	2.00	2.00	2.00
REGULAR FULL TIME	93.00	102.00	105.00	103.00	103.00
Crossing Guard Division					
Head Crossing Guard	1.00	1.00	1.00	1.00	1.00
Crossing Guard	12.00	10.00	12.00	11.00	11.00
Total Crossing Guard Division	13.00	11.00	13.00	12.00	12.00
Dispatcher	2.00	0.00	0.00	0.00	0.00
REGULAR PART TIME	15.00	11.00	13.00	12.00	12.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
PUBLIC WORKS					
Administration Division:					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Accounting Accounts Payable	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Administration Division	5.00	5.00	5.00	5.00	5.00
DOT Division					
DOT Manager	1.00	1.00	1.00	1.00	1.00
DOT Tech III	1.00	1.00	1.00	1.00	1.00
DOT Tech II	1.00	-	-	-	-
DOT Tech I	2.00	3.00	3.00	3.00	3.00
Total DOT Division	5.00	5.00	5.00	5.00	5.00
Drainage Division					
Field Crew Chief	1.00	1.00	1.00	1.00	1.00
Field Operator I	3.00	3.00	3.00	3.00	3.00
Field Operator II	1.00	1.00	1.00	1.00	1.00
Field Operator IV	1.00	1.00	1.00	1.00	1.00
Total Drainage Division	6.00	6.00	6.00	6.00	6.00
Fleet Maintenance Division					
Fleet Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Fleet Manager	1.00	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00	1.00	1.00
Mechanic II	3.00	3.00	3.00	3.00	3.00
Mechanic III	1.00	1.00	1.00	1.00	1.00
Parts Clerk	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Total Fleet Maintenance Division	9.00	9.00	9.00	9.00	9.00
Street Division					
Field Crew Chief	2.00	1.00	1.00	1.00	1.00
Field Operator I	11.00	7.00	5.00	5.00	5.00
Field Operator II	2.00	3.00	3.00	3.00	3.00
Field Operator III	4.00	1.00	1.00	1.00	1.00
Field Operator IV	0.00	0.00	0.00	0.00	0.00
Total Street Division	19.00	12.00	10.00	10.00	10.00
Trash Division					
Field Crew Chief	0.00	1.00	1.00	1.00	1.00
Field Operator I	1.00	2.00	2.00	2.00	2.00
Field Operator II	7.00	4.00	4.00	4.00	4.00
Field Operator III	1.00	1.00	1.00	1.00	1.00
Field Operator IV	1.00	0.00	0.00	0.00	0.00
Total Trash Division	10.00	8.00	8.00	8.00	8.00
Utility Division					1.00
Field Crew Chief	0.00	1.00	1.00	1.00	1.00
Field Operator I	0.00	9.00	9.00	9.00	9.00
Field Operator II	0.00	1.00	1.00	1.00	1.00
Field Operator III	0.00	1.00	1.00	1.00	1.00
Field Operator IV	0.00	1.00	1.00	1.00	1.00
Total Utility Division	0.00	13.00	13.00	13.00	13.00
REGULAR FULL TIME	54.00	58.00	56.00	56.00	56.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
CITY CLERK					
City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Treasurer	0.00	0.00	0.00	0.00	0.00
Municipal Records Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	4.00	4.00	4.00	4.00	4.00
Receptionist	2.00	2.00	2.00	2.00	2.00
REGULAR PART TIME	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
RECREATION					
Administration Division					
Director	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Accounting/Payroll Assistant	1.00	1.00	1.00	1.00	1.00
Recreation Receptionist	1.00	1.00	1.00	1.00	1.00
Recreation Receptionist Night	1.00	1.00	1.00	1.00	1.00
Total - Administration Division	5.00	5.00	5.00	5.00	5.00
Aquatics Division					
Aquatics Director	1.00	1.00	1.00	1.00	1.00
Assistant Aquatics Director	1.00	1.00	1.00	1.00	1.00
Lifeguard	2.00	2.00	2.00	2.00	2.00
Total - Aquatics Division	4.00	4.00	4.00	4.00	4.00
Maintenance Division					
Operations Manager	1.00	1.00	1.00	1.00	1.00
Facility Supervisor	1.00	1.00	1.00	1.00	1.00
Rec. Maintenance Supervisor	3.00	3.00	3.00	3.00	3.00
Rec. Maintenance I	0.00	1.00	1.00	1.00	1.00
Rec. Maintenance II	3.00	3.00	3.00	3.00	3.00
Rec. Maintenance III	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	3.00	2.00	2.00	2.00	2.00
Total - Maintenance Division	14.00	14.00	14.00	14.00	14.00
Programs Division					
Program Director	1.00	1.00	1.00	1.00	1.00
Total - Programs Division	1.00	1.00	1.00	1.00	1.00
Transportation Services Division					
Van Driver	0.00	1.00	1.00	1.00	1.00
Total - Transportation Services Division	0.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	24.00	25.00	25.00	25.00	25.00
Night Manager	1.00	1.00	1.00	1.00	1.00
Assistant Program Director	1.00	1.00	1.00	1.00	1.00
Recreation Aide	2.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	0.00	0.00	0.00	0.00	0.00
Van Driver	3.00	1.00	1.00	1.00	1.00
Lifeguard	12.00	12.00	12.00	12.00	12.00
REGULAR PART TIME	31.00	29.00	29.00	29.00	29.00
Lifeguard (Seasonal)	30.00	30.00	30.00	30.00	30.00
Recreational Aide (Winter)	15.00	15.00	15.00	15.00	15.00
Recreational Aide (Spring)	15.00	15.00	15.00	15.00	15.00
TEMPORARY PART TIME	60.00	60.00	60.00	60.00	60.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
FIRE					
Operations and Fire Prevention					
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Receptionist	2.00	2.00	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Captain	9.00	12.00	12.00	12.00	12.00
Driver	15.00	15.00	18.00	18.00	18.00
Firefighter	27.00	33.00	30.00	30.00	30.00
Total - Operations and Fire Prevention	58.00	67.00	67.00	67.00	67.00
Public Education Division					
Safety Manager	1.00	1.00	1.00	1.00	1.00
Total - Public Education	1.00	1.00	1.00	1.00	1.00
Investigations Division					
Fire Marshall	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshall	0.00	0.00	0.00	0.00	0.00
Inspector	1.00	1.00	1.00	1.00	1.00
Total - Investigation Division	2.00	2.00	2.00	2.00	2.00
REGULAR FULL TIME	61.00	70.00	70.00	70.00	70.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
PLANNING					
Director	1.00	1.00	1.00	1.00	1.00
Building Inspector	4.00	4.00	0.00	0.00	0.00
Senior Engineer	0.00	0.00	0.00	0.00	0.00
Senior Permit Specialist	1.00	0.00	0.00	0.00	0.00
Chief Planner	1.00	1.00	1.00	1.00	1.00
Permit Specialist Supervisor	1.00	1.00	0.00	0.00	0.00
Building Plan 'Reviewer	1.00	1.00	0.00	0.00	0.00
Chief Building Official	1.00	1.00	0.00	0.00	0.00
Planner I	1.00	1.00	1.00	1.00	1.00
Planner II	1.00	0.00	0.00	0.00	0.00
Permit Specialist II	2.00	3.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Engineering Inspector	1.00	0.00	0.00	0.00	0.00
Engineering Technician	0.00	0.00	0.00	0.00	0.00
Office Manager	1.00	1.00	1.00	0.00	0.00
Chief Enforcement Officer	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	2.00	2.00	0.00	0.00	0.00
Zoning Administrator	0.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	19.00	18.00	5.00	4.00	4.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
COURT CLERK					
Court Clerk	1.00	1.00	1.00	1.00	1.00
Magistrate	5.00	5.00	5.00	5.00	5.00
REGULAR FULL TIME	6.00	6.00	6.00	6.00	6.00
Judge	2.00	2.00	2.00	2.00	0.00
REGULAR PART TIME (not an employee)	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
CITY COUNCIL					
Council Aide	1.00	0.00	0.00	0.00	0.00
REGULAR FULL TIME	1.00	0.00	0.00	0.00	0.00
Council President	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
REGULAR PART TIME (Elected Official)	7.00	7.00	7.00	7.00	7.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
FINANCE					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Accountant II	3.00	3.00	2.00	2.00	2.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Procurement Specialist II	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	0.00	0.00	0.00	1.00	1.00
System Analyst III	1.00	0.00	0.00	0.00	0.00
Building Maintenance Coordinator	1.00	1.00	0.00	0.00	0.00
Complex Maintenance II	1.00	1.00	0.00	0.00	0.00
Complex Maintenance I	2.00	2.00	0.00	0.00	0.00
REGULAR FULL TIME	12.00	12.00	7.00	8.00	8.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
HUMAN RESOURCES					
Director	1.00	1.00	1.00	1.00	1.00
Coordinator	2.00	2.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Building Maintenance Coordinator	0.00	0.00	0.00	0.00	0.00
Complex Maintenance II	0.00	0.00	0.00	0.00	0.00
Complex Maintenance I	0.00	0.00	0.00	0.00	0.00
REGULAR FULL TIME	4.00	4.00	5.00	5.00	5.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
MAYOR'S OFFICE					
Mayor	1.00	1.00	1.00	1.00	1.00
Mayor's Aide	1.00	1.00	1.00	1.00	1.00
System Analyst III	0.00	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	3.00	4.00	3.00	3.00	3.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
REVENUE					
Director	1.00	1.00	1.00	1.00	1.00
License and Tax Examiner II	1.00	1.00	1.00	1.00	1.00
License and Tax Examiner I	1.00	1.00	1.00	1.00	1.00
Revenue Clerk	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	4.00	4.00	4.00	4.00	4.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
ENGINEERING					
Director	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
CAD Operator	0.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	0.00	0.00	0.00	0.00
Engineering Inspector	1.00	2.00	2.00	2.00	2.00
GIS Coordinator	0.00	1.00	1.00	1.00	1.00
Surveyor	0.00	0.00	0.00	0.00	0.00
Computer Drafter	0.00	0.00	0.00	0.00	0.00
REGULAR FULL TIME	5.00	7.00	7.00	7.00	7.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
SENIOR CENTER					
Director	1.00	1.00	1.00	1.00	1.00
Senior Activities Coordinator	2.00	2.00	2.00	2.00	2.00
Senior Center Aide	0.00	1.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Recreation Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	5.00	6.00	6.00	6.00	6.00
Senior Center Aide	1.00	0.00	0.00	0.00	0.00
Arts & Crafts Worker	1.00	1.00	1.00	1.00	1.00
Nutritionist	1.00	1.00	1.00	1.00	1.00
REGULAR PART TIME	3.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
INFORMATION TECHNOLOGY					
System Analyst III	0.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	-	1.00	1.00	1.00	1.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
LEGAL					
City Attorney	1.00	1.00	1.00	1.00	1.00
Para Legal	1.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-07 Budget	FY-09 Revised Budget	FY-10 Requested	FY-10 Proposed	FY-10 Budget
BUILDING					
Department Head	0.00	0.00	1.00	1.00	1.00
Administrative Assistant - Director	0.00	0.00	1.00	1.00	1.00
Permit Specialist II	0.00	0.00	4.00	3.00	3.00
Permit Specialist Supervisor	0.00	0.00	1.00	1.00	1.00
Building Inspector	0.00	0.00	4.00	4.00	4.00
Building Plans Examiner	0.00	0.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	0.00	2.00	2.00	2.00
Building Maintenance Coordinator	0.00	0.00	1.00	1.00	1.00
Complex Maintenance II	0.00	0.00	1.00	1.00	1.00
Complex Maintenance I	0.00	0.00	2.00	2.00	2.00
REGULAR FULL TIME	0.00	0.00	18.00	17.00	17.00

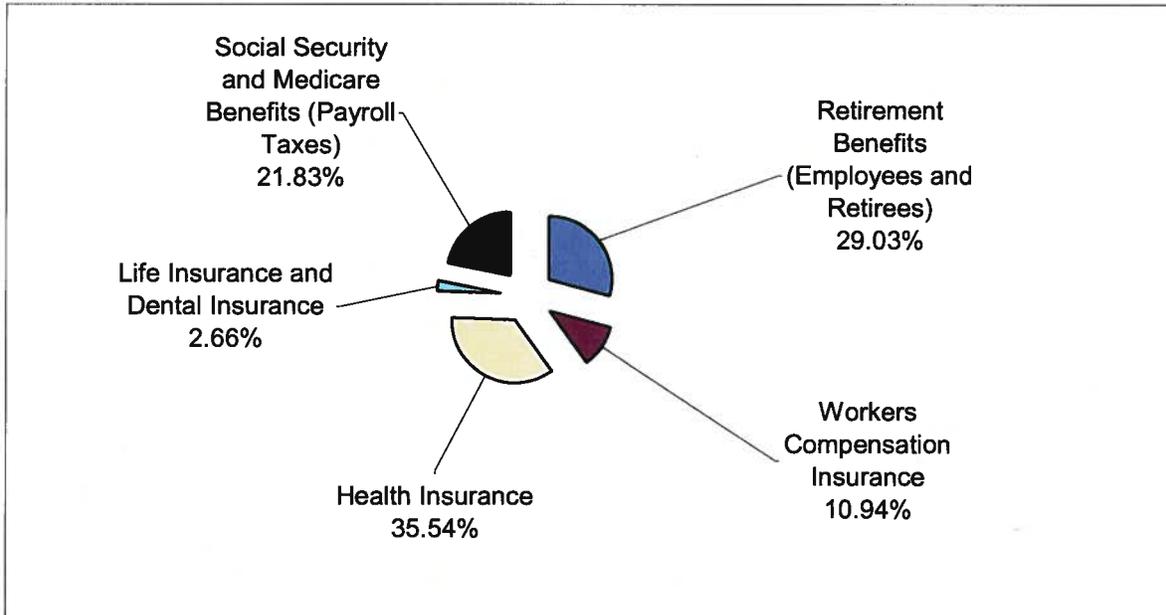
**PERSONNEL COUNT
SUMMARY**

Department	TOTAL		
	Regular Full Time	Regular Part Time	Temporary Part Time
Police	103	12	0
Public Works	56	0	0
City Clerk	4	2	0
Recreation	25	16	60
Fire	70	0	0
Planning	4	0	0
Court Clerk	6	2	0
City Council (Elected Officials)	0	7	0
Finance	8	0	0
Human Resources	5	0	0
Mayor's Office	3	0	0
Revenue	4	0	0
Engineering	7	0	0
Senior Center	6	2	0
Information Technology	1	0	0
Legal	2	0	0
Building	17	0	0
Total	321	41	60

**BENEFITS
BY CATEGORY**

Retirement Benefits (Employees and Retirees)	\$ 1,635,909
Workers Compensation Insurance	616,721
Health Insurance	2,002,500
Life Insurance and Dental Insurance	150,000
Social Security and Medicare Benefits (Payroll Taxes)	1,230,113
TOTAL	<u>\$ 5,635,243</u>

Percent of Cost by Category



**NEW PERSONNEL
FISCAL YEAR 2010**

DEPARTMENT	POSITION TITLE	NUMBER OF POSITIONS	FULL TIME PART TIME	SALARY	(2)	(3)	(4)	(5)	TOTAL
					PAYROLL TAXES	RETIREMENT	WORKERS COMP	OTHER BENEFITS	
Police (1)	Record Clerk	1	Full Time	19,786	1,514	1,892	93	6,958	30,242
Human Resources	HR Coordinator	1	FULL TIME	38,243	2,926	3,656	180	8,350	53,354
TOTAL		2		58,029	4,439	5,548	273	15,308	83,597

- | |
|---|
| <p>(1) Records Clerk - Salary for 10-months
 (2) Employer's portion of Social Security and Medicare - 7.65%
 (3) Retirement - Employer's portion of retirement - 9.56%
 (4) Workers Compensation - Rate based on Job Code
 (5) Other Benefits - Health Insurance, Life Insurance and Dental Insurance
 (\$7,667 + \$68 + 615 = 8, 350 Annual)</p> |
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**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

APPENDICES



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

**APPENDIX A
FINANCIAL TERMINOLOGY**

BASIS OF ACCOUNTING

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

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

BASIS OF BUDGETING

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

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

FUND RELATIONSHIPS

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

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

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

GLOSSARY OF TERMS

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

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

Activity – Department efforts, which contribute to the achievement of a specific set of program objectives: the smallest unit of the program budget

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

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

Allot – Allot is to divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

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

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

Assessed Valuation - Assessed valuation is a value that established for real or personal property for use as a basis for levying property taxes.

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

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

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

Authorized Positions - Authorized positions are those positions authorized in the adopted budget, to fill during the year.

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

Capital Assets – Assets of significant value and have a useful life of several years. Another name for capital assets is fixed assets.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

Cost-of-Living Adjustment – A cost of living adjustment is an increase in salaries to offset the adverse effect of inflation on compensation.

Current Taxes - Taxes levied and due within one year.

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

Debt Service - The City's obligation to pay the principle, and interest of all bonds and other debt instruments in accordance to a pre-determined payment schedule.

GLOSSARY OF TERMS

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

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

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

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

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

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

Disbursement – Disbursement is expenditure/expense of monies from an account.

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

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

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

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

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

Expenses - This term refers to the outflows or other using up of assets or incurrence of liabilities from rendering services or carrying other activities.

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Goals - A goal is a statement of broad direction purpose or intent, based on the needs of the community. A goal is general and timeless.

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

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

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

GLOSSARY OF TERMS

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

Interfund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenues – Intergovernmental revenues are from other governments.

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

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

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

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

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

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

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

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

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

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

Nominal Dollars – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Source of Revenue - Revenues are classified according to their source or point of origin.

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

**APPENDIX B
BUDGET ORDINANCE**



ORDINANCE NO. 2009- 229

AN ORDINANCE TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010, 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, 2009, and ending September 30, 2010; 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 2009-2010.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 9th day of November 2009 as follows:

1. The Fiscal Year 2009-2010 Budget Documents provide for total Beginning Fund Balances, Estimated Revenues and Other Sources as follows:

A. General Fund	\$34,992,453
B. Special Revenue Funds	\$11,098,456
C. Debt Service Funds	\$ 9,210,690
D. Capital Improvements Fund	\$10,438,149

2. The Fiscal Year 2009-2010 Budget Documents provide for total Expenditures and Other Uses as follows:

A. General Fund	\$30,337,155
B. Special Revenue Funds	\$ 9,386,102
C. Debt Service Funds	\$ 8,627,251
D. Capital Improvements Fund	\$ 9,686,610

3. The authorized strength of the City's personnel is hereby determined to be those positions authorized in the budget for fiscal year 2009-2010.

4. Step 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.

5. The rate of 48.5 cents per mile authorized for City business trips in lieu of furnished a City-owned vehicle.

6. All expenditures of City funds for labor, services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving \$15,000 or more, shall be purchased from vendors awarded bids by North Alabama Cooperative Purchasing Association, the State of Alabama or the City of Madison. Exceptions are purchases exempt from the Competitive Bid Law.

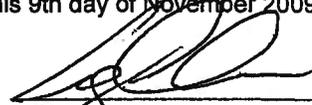
7. That in accordance with generally accepted accounting principles (GAAP) encumbrances outstanding as of September 30, 2009, are

closed to the appropriate fund balances and will be appropriated and honored during the new fiscal year.

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

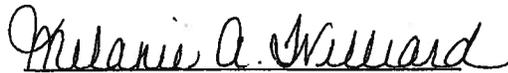
Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

READ, APPROVED AND ADOPTED this 9th day of November 2009.



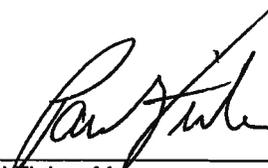
President
Madison City Council
City of Madison, Alabama

ATTEST:



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

ADOPTED this 9th day of November, 2009.



Paul Finley, Mayor
City of Madison, Alabama