

CITY OF MADISON

WHERE PROGRESS JOINS PRESERVATION



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

Adopted
June 14, 2010

CITY OF MADISON, ALABAMA

WHERE PROGRESS JOINS PRESERVATION

Amended 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

Executive Assistant to the Mayor..... 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.....	Amy Furfori
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

June 15, 2010

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 amended operating budget of the City of Madison, Alabama, for the fiscal year beginning October 1, 2009 and ending September 30, 2010. The amended 2010 budget balanced in accordance with the City's fiscal policy for a total of \$60,114,744.

In preparing this amended 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 amending this budget. We will continue to exercise fiscal discipline and use innovative methods to achieve our goals. We are dedicated to our commitment of maintaining and increasing current service-levels to our residents. The fiscal discipline will help to lessen the impact of the economy on the City, which we are still encountering in 2010. We are continuing to monitor our actual revenues and expenditures and I will not hesitate to recommend adjustments if conditions warrant adjusting either the revenues or the expenditures.

OVERVIEW

The amended 2010 budget increased \$2,077,626 or 3.59 percent compared to the 2010 original budget. The largest portion of this increase is for one-time capital purchases. Revenues and other sources projected to increase \$2,461,304 or 5.22 percent compared to the 2010 original budget. This increase is mostly related to grant revenue for public safety (fire protection and police protection) and sales tax.

GENERAL FUND

Revenues and other sources projected to increase \$1,365,476 or 4.82 percent compared to 2010 original budget. This increase is mostly reflected in sales tax and grant revenue.

The expenditures and other uses in the General fund projected to increase \$1,475,914 or 4.87 percent compared to 2010 original budget. Of this increase, \$998,135 is for one-time capital purchases.

In light of the expenditure drivers, we balanced the budget in a conscious and prioritized manner.

A fund balance of \$4,942,412 projected for the General Fund at the end of this fiscal year. This amount is \$287,114 more than the 2010 original budget. The fund balance is 19.70 percent of the estimated revenues for 2010, which exceeds the requirement of the fiscal policy by 9.70 percent and is 15.67 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. This amended budget demonstrates our ability to meet the fiscal challenges.

We continue to see the benefits from our Economic Development Coordinator and the redesign of our webpage. The investment we made in the webpage represents a critical component in accomplishing our goals 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.

SUMMARY

This budget includes the key issues expected to affect the City in this fiscal year and the goals we established. 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

The City still faces some unknowns based on the challenges of the economy. We are optimistic about these challenges. We have budget parameters relating to personnel cost, operating cost and capital cost in place to help steer 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 with the resources 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 easy 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

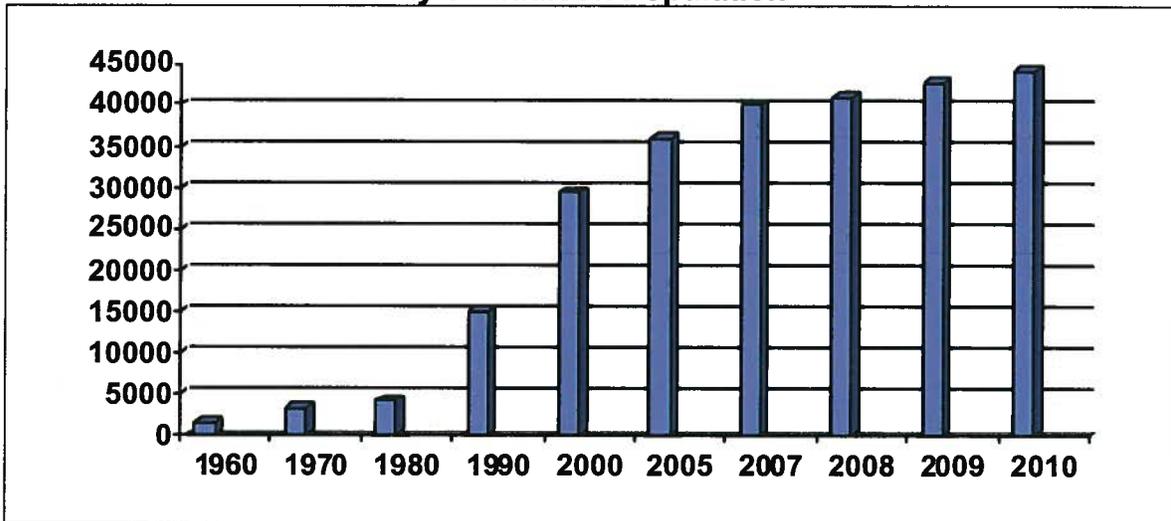
The City operates under the Mayor-Council form of government. A Council consisting of seven members governs the City. The Mayor serves on a full-time basis. Members of the City Council serve on a part-time basis. Citizens of Madison elect the Mayor and City Council members to four-year terms. The Mayor 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 417 employees including 13 department heads, 312 regular full time employees, 32 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'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.

TOP 10
Best Places
to Grow Up!

U.S. News & WORLD REPORT

Ranked #49
Best Places
to Live!

CNN Money.com

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 provides residents with a variety of stores to obtain their good and services.

The City collects 3% of sales and used tax from the businesses within its corporate limits. Of the 3% of sales and used tax collected, ½% allocated for school purposes, 2% allocated for general purposes and ½% allocated for debt services. The ½% sales and used tax for school purposes accounted for by Madison City Schools. A total of \$12,330,960 collected for sales and used tax in fiscal year 2009. The City uses the 2% sales and used tax for general purposes, which support the activities accounted for in the General Fund. The ½% sales and used tax used for debt services and accounted for in the Special Revenue Funds.

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 Home 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 following table sets forth the principal employers located in the City of Madison's corporate limits:

Principal Employer

Industry	Product	Approximate Employment
Intergraph Corporation	Computer Sales	1,000
Madison City School System	Education	950
Wal-Mart Super Center	Department Store	430
City of Madison	Municipality	417
Kroger Company	Grocery Store	170
Lowe's Home Improvement Warehouse	Home Improvement Store	160
Winn-Dixie	Grocery Store	125
Cracker Barrel	Restaurant	120
Valleyview Nursing Home	Nursing Home	120
Packing Materials	Containers	115
Ruby Tuesday's	Restaurant	110
Holiday Inn	Hotel	90
Halsey Grocery Company	Wholesale Food	90
Madison Manor	Nursing Home	86
Excellence Corporation	Ambulances	75
Nextel	Electronic Equipment	74
Applebee's	Restaurant	60
Madison Utilities	Water and Sewer Services	48
SEA Wire & Cable Corporation	Computer Cable	45
Label-Aid Corporation	Labels	40

City Services

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



Madison Municipal Complex

Education

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



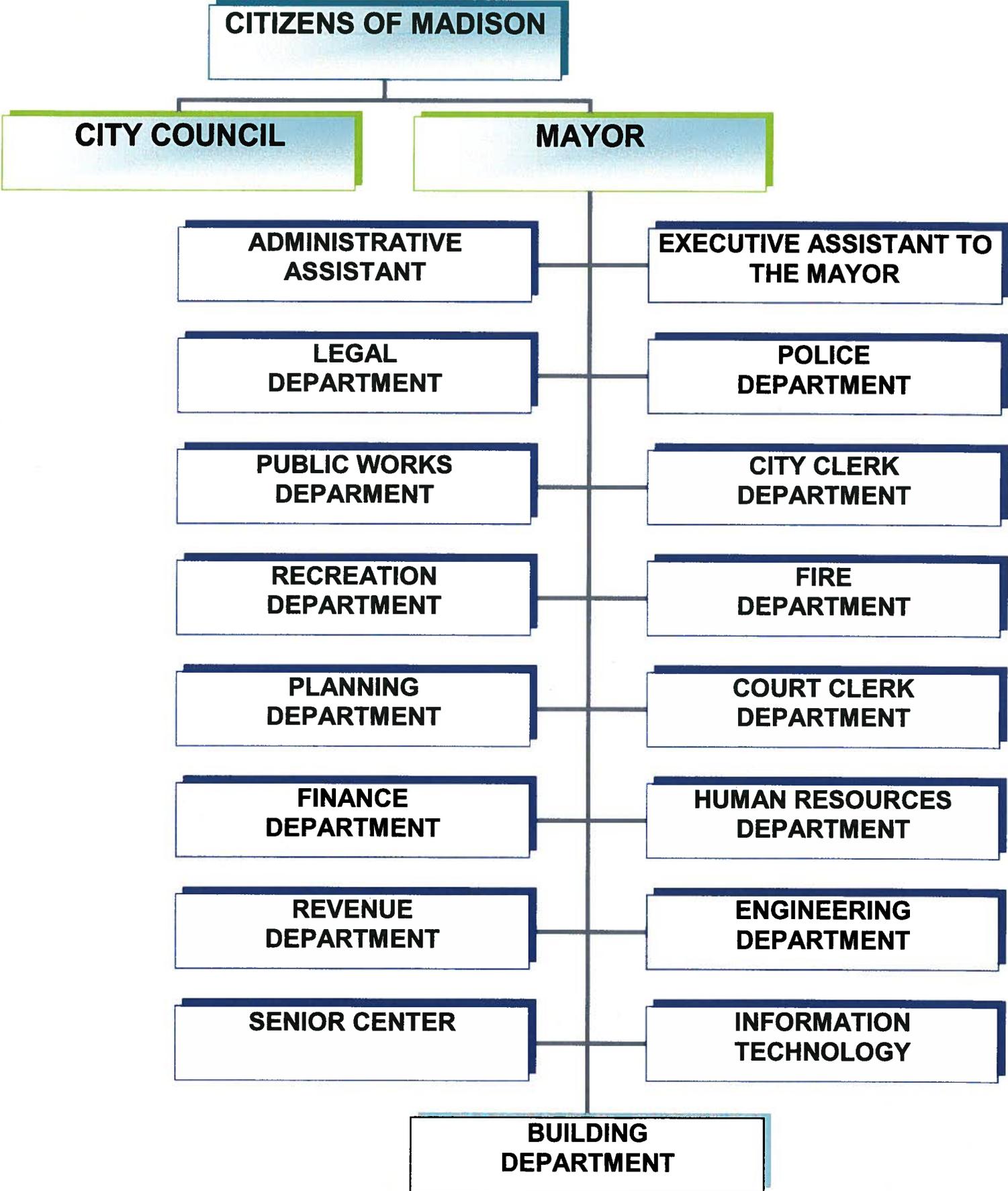
Madison Board of Education – Central Office

Currently Madison Board of Education operates one high school, two middle schools, and seven elementary schools. The students' test scores are above the national average at all schools. Madison City Schools operates a budget over \$60,000,000 and the second largest principle employer in the City.

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 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 sets 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 (City Council) 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 increase or decrease 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
AMENDED BUDGET SCHEDULE
FISCAL YEAR 2010**

DATE	RESPONSIBILITY	ACTION
March 1 - April 2	Revenue and Finance Departments	Estimate Revenues
April 6	Mayor	Distribute schedule and preparation package to Department Heads
April 7 - 16	Department Heads	Prepare departmental budgets (operating and capital)
April 19	Department Heads	Submit departmental budgets to Mayor and Finance Department
April 19	Finance Department	Audit and Data Entry
April 20 - 23	Mayor	Budget review and discussion with Department Heads
April 26	Mayor and Finance Department	Prepare recommended amended annual budget
April 27	Mayor	Meet with Department Heads to finalize budget request
April 28 - May 2	Mayor and Finance Department	Prepare recommended revised annual budget
May 3	Mayor	Submit recommended amended annual budget to Finance Committee
May 4 - 7	Finance Committee	Discussions and recommendations for amended annual budget
May 8 - 9	Finance Department	Data entry – Finance Committee's recommendations
May 10	Mayor and Finance Committee	Submit recommended amended annual budget to City Council
May 11 - 20	City Council	Hold Work Sessions and/or Public Hearings
May 21 - 23	Finance Department	Data entry – City Council's changes
May 24	City Council	Hold public hearing
June 14	City Council	Hold public hearing and adopt Amended Annual Operating Budget
After Adoption	Finance Department	Data entry – final changes, if necessary
After Adoption	Mayor	Notify Department Heads of Amended Budget figures
After Adoption	Finance Department	Incorporate amended budget into accounting system
After Adoption		Implement Budget

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 PREPARATION GUIDELINES
FISCAL YEAR 2010
(AMENDED)**

1. Departments should prepare their amended budgets on the forms provided. Provide justifications for an increase or a decrease requested for each line item. Department should use separate forms for each fund.
2. The authorized strength of each department's personnel is those positions approved in the annual operating budget adopted on November 9, 2009.
3. Provide the number of unfilled positions, title of positions, and reasons for unfilled position.
4. Provide estimated cost of unfilled positions.
5. Provide detailed justifications for each request for new employee(s).
6. Defer requests for Cost of Living Adjustment (COLA) until fiscal year 2011.
7. Each capital outlay request must be for an item with a value of \$1,000 or more and a useful life of one year or more.
8. Departments should consider the following techniques for each capital outlay request:
 - a. The impact on personnel, in term of number of employees to use the capital equipment, knowledge, skills and ability required to operate the equipment.
 - b. The impact of the proposed capital item on the department's productivity.
 - c. The comparative cost of purchasing vs. leasing vs. renting the proposed capital item, and non-cost factors, which might affect the decision.
9. Temporary employees not hired through the City's Human Resources Department shall be obtained from the vendor(s) on the state contract.

BUDGET PREPARATION GUIDELINES FISCAL YEAR 2010

1. Each department's budget request should be prepared on the forms provided with justifications for each request.
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) on 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



Roundhouse (City Hall)

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 \$2,114,858 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 \$198,221 of special projects.

- ▶ Funds provided in the General Fund for step raises for eligible employees and funds for the following new positions:
 - One (1) Record Clerk - Police Department
 - Three (3) Police Officers – Police Department
 - Two (2) School Resource Officers – Police Department
 - One (1) Coordinator – 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 \$393,220 of specialty supplies for street signs, signals and routine maintenance; \$69,500 funded for capital equipment for road projects.

- ▶ Funds provided in the Gas Tax Fund to support \$20,000 of traffic calming devices and other projects.

- ▶ 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 19.70 percent of the estimated revenues for 2010, which is 9.70 percent (9.70%) 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 increase \$863,001 or 3.56% more than the revenues for 2009. Other sources estimated to increase \$502,475 or 12.20% more than the amount estimated in the original 2010 budget.

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

Sales Tax

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

The two cents sales tax for general purposes reported in the General Fund. Sales tax is the largest revenue source in the General Fund. Sales tax estimated to generate \$10,000,000, which is an increase of \$200,000 or 2.04% more than the amount estimated in the original 2010 budget. The amount estimated for 2010 is \$203,745 more than the actual amount received in 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 \$2,841,990 in 2010. This amount represents 9.56 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 \$3,861,578. This amount represents 13 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.

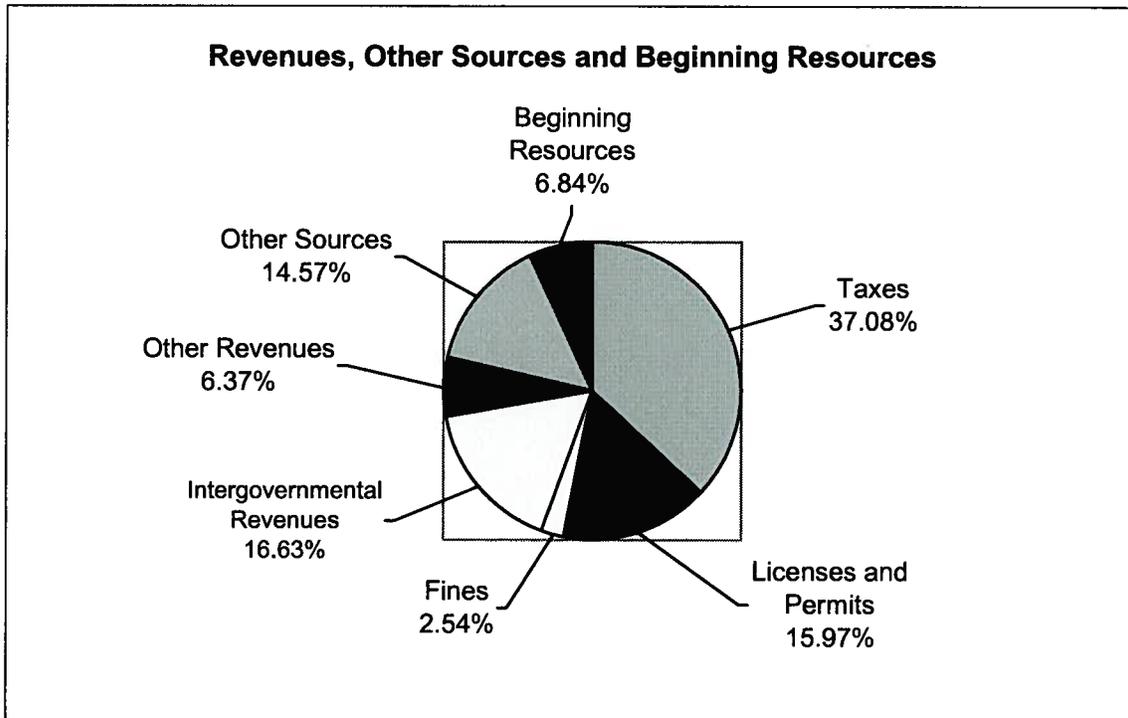
Trash collection fees estimated to generate \$915,000. This amount is net of a collection fee charged by Madison Utilities for billing and collection services.

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 \$4,619,510 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 generate \$31,536,022 in expenditures, which \$660,774 projected for debt service, \$2,114,858 projected for capital outlay-capital outlay lease purchases and the remaining \$28,760,390 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

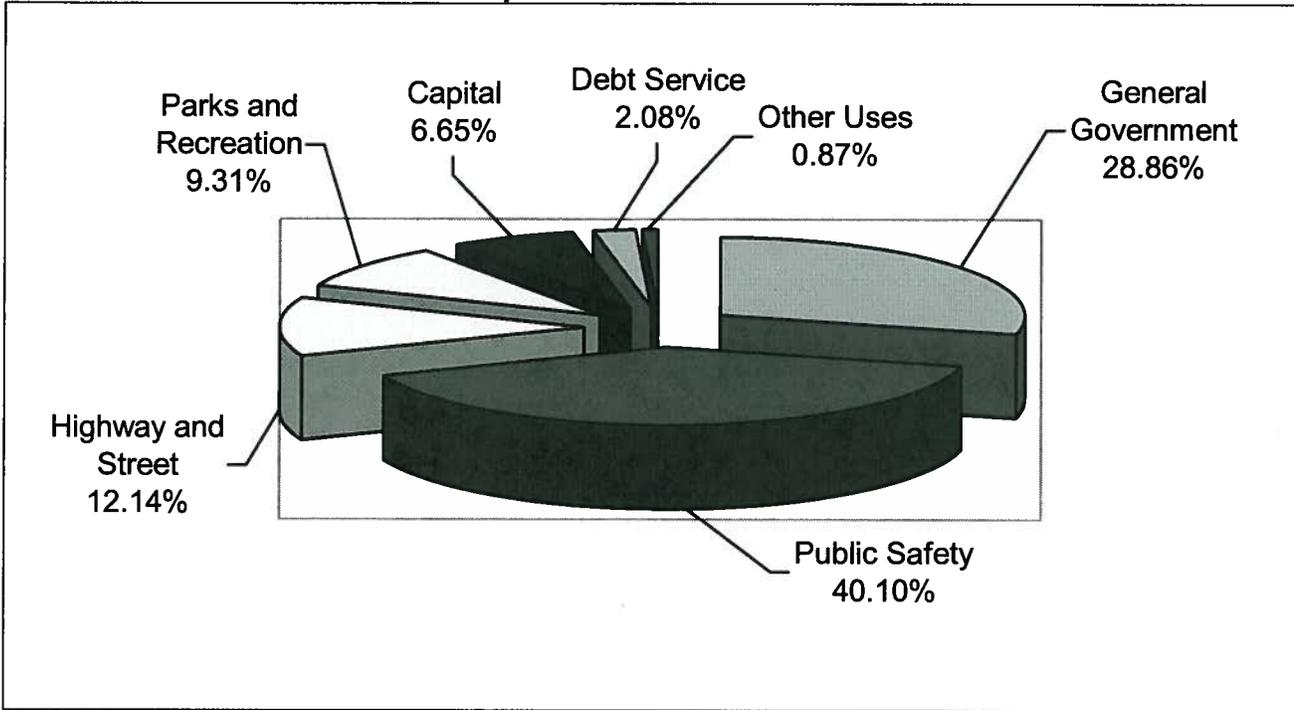
- (5) Capital Outlay**
 - All Departments

- (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 provides full detail on projected expenditures for the activities by departments. The chart below displays total expenditures and other uses by category:

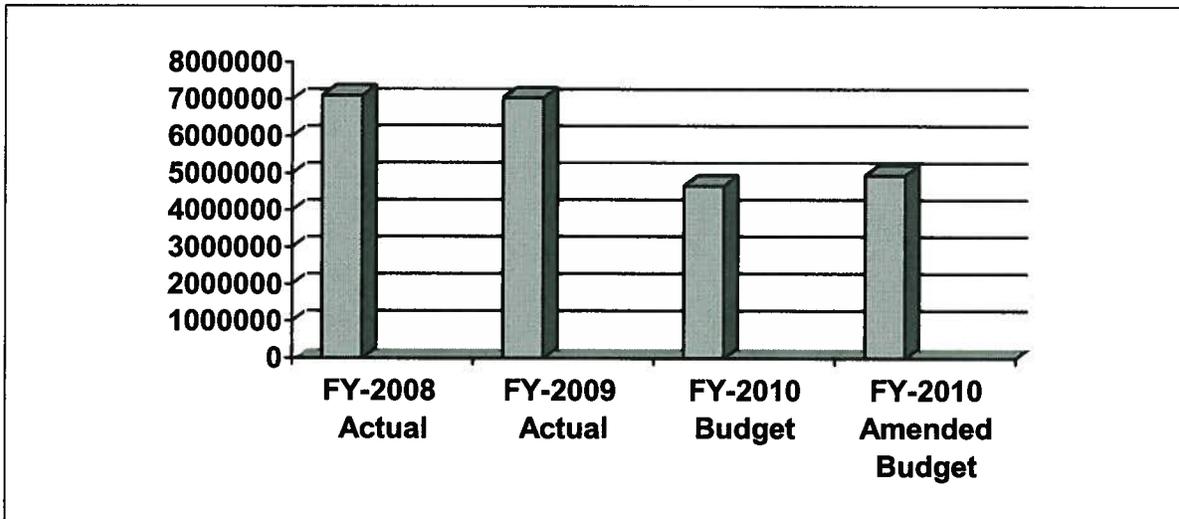
Expenditures and Other Uses



Fund Balance

The fund balance of the General Fund projected to total \$4,942,412 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 19.70 percent (19.70%) of the estimated revenues, which exceeds the requirement of the fiscal policy by 9.70 percent (9.70%).

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 the City's 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's 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 Capital Projects Fund Section in this 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, 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 communicate 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 are followed throughout his or her department; all guidelines on accounting and internal controls implemented; 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 approve 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 in 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 City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries and fire stations.
- 2). Infrastructure includes permanently installed facilities, generally placed underground or at-grade, which form the basis for the provisions of City services. Typically included are thoroughfares, bridges and drainage channels.

C. Control

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 product.
- 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 revenues 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/or indirect costs for that service will be equalized by a fee, if possible. There will be an annual review of fees and charges to ensure that fees provide an adequate coverage of costs of services.
- 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 is available resource, whether in a pool or not. The City will distribute the interest income of the operating and capital budgets in accordance with the vested equity balances of the funds.
- 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 contracts 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 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 and provide the report 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. The City will use reserves only for emergencies or nonrecurring expenditures, except if balance levels exceed the policy for a balanced budget.

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 safety of the public, City employees 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 competitive versus negotiated sale of bonds. The fiscal staff will present to the Mayor and City 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 services to its citizens 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 process.

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 in 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:

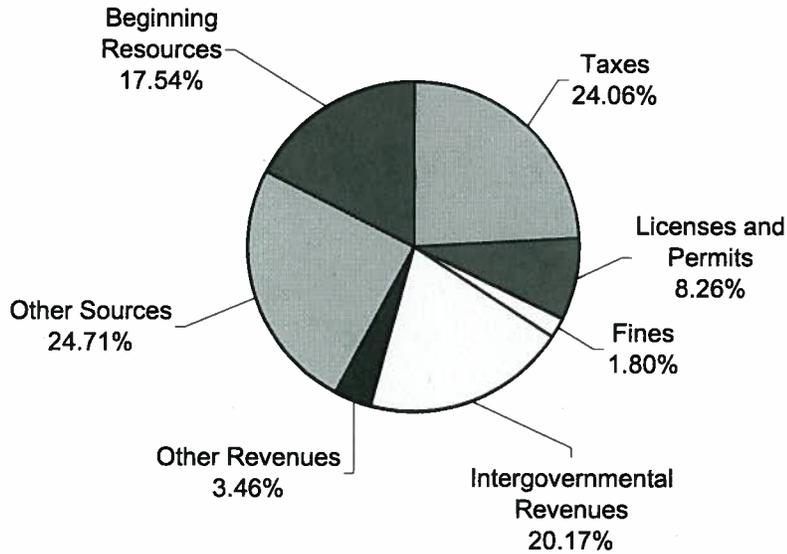
- General Fund – The General Fund is main operating fund of the City of Madison. It is used to account for all financial resources and transactions of the City, except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds used to account for the proceeds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

Financial Summary

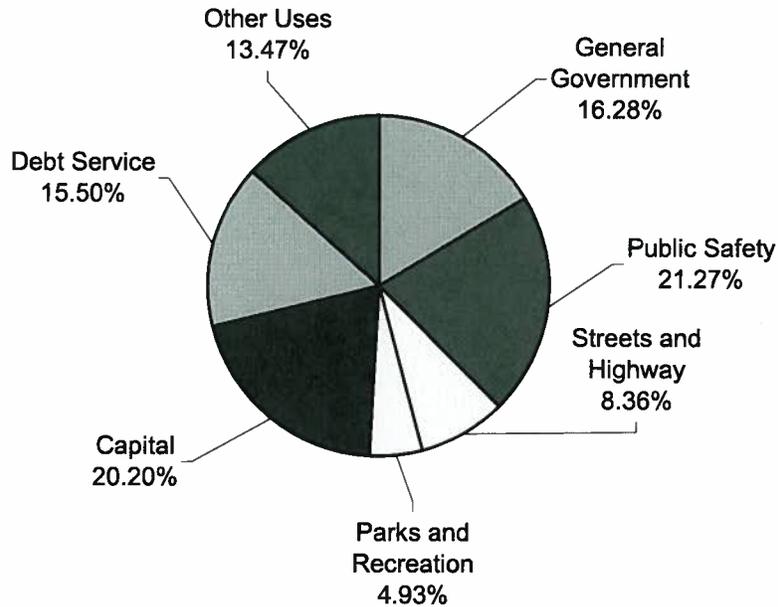
- Debt Service Funds – Debt Service Funds used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs.
- Capital Projects Funds – Capital Projects Funds used to account for financial resources designated for the acquisition or construction of generally governmental capital improvements.

**CITY OF MADISON, ALABAMA
AMENDED BUDGET
FISCAL YEAR 2010**

**Revenues, Other Sources and Beginning Resources
Total - \$60,114,744**



**Expenditures and Other Uses
Total - \$60,114,744**



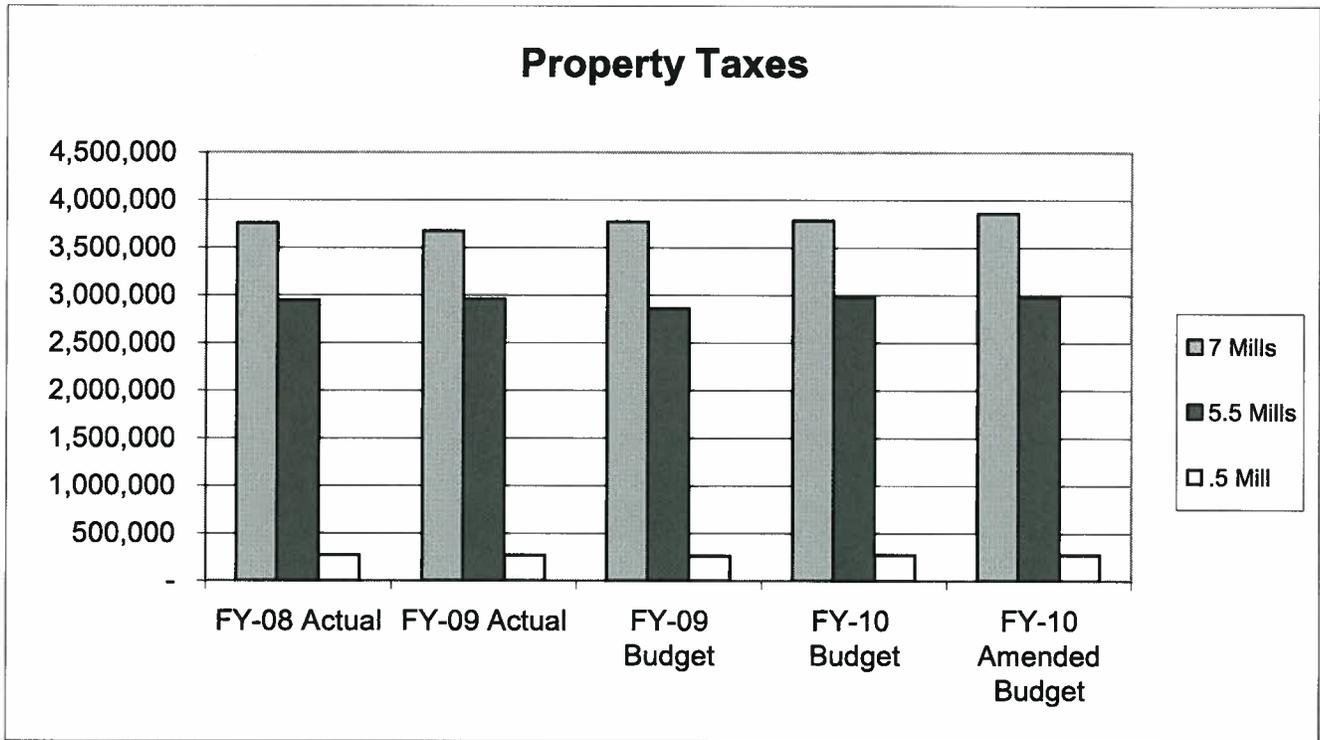
CITY OF MADISON, ALABAMA

AMENDED BUDGET

FISCAL YEAR 2010

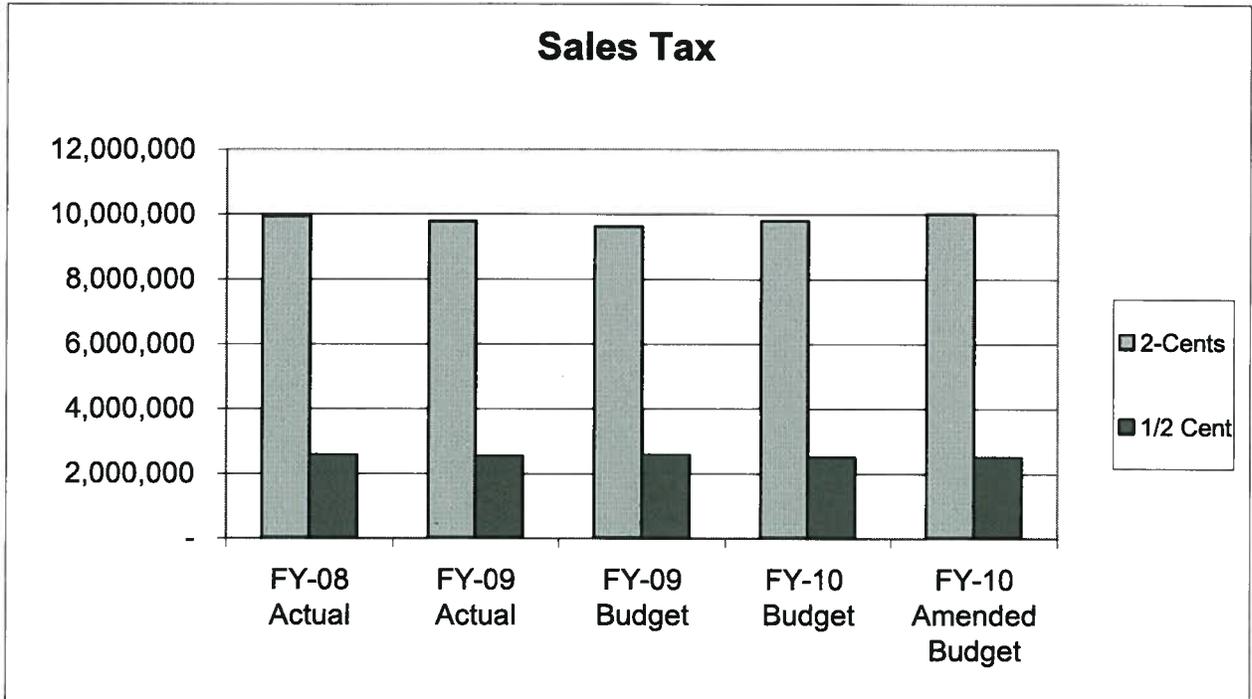
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL
BEGINNING FUND BALANCE OCTOBER 1, 2009	\$ 7,042,228	\$ 3,451,814	\$ 662,278	\$ 7,897,909	\$ 19,054,229
REVENUES					
Taxes	11,960,874	2,500,000	-	-	14,460,874
Licenses and Permits	4,965,452	-	-	-	4,965,452
Fines	805,600	274,863	-	-	1,080,463
Intergovernmental	5,345,013	4,497,245	-	2,285,043	12,127,301
Other Revenues	2,016,804	38,963	261	25,000	2,081,028
Total Revenues	25,093,743	7,311,071	261	2,310,043	34,715,118
Other Sources	4,619,510	277,047	8,656,585	1,300,000	14,853,142
Total Revenues and Other Sources	29,713,253	7,588,118	8,656,846	3,610,043	49,568,260
TOTAL RESOURCES	36,755,481	11,039,932	9,319,124	11,507,952	68,622,489
EXPENDITURES					
General Administration	946,274	604,213	2	-	1,550,489
Police Department	6,325,500	29,000	-	-	6,354,500
Public Works Department	3,394,295	1,163,520	-	-	4,557,815
City Clerk Department	778,161	-	-	-	778,161
Recreation Department	2,667,880	-	-	-	2,667,880
Fire Department	5,181,881	-	-	-	5,181,881
Planning Department	383,365	-	-	-	383,365
Court Clerk Department	1,095,813	-	-	-	1,095,813
City Council	160,456	-	-	-	160,456
Finance Department	631,016	-	-	-	631,016
Human Resources Department	4,207,806	-	-	-	4,207,806
Mayor's Office	406,914	-	-	-	406,914
Revenue Department	302,337	-	-	-	302,337
Engineering Department	466,389	-	-	-	466,389
Senior Center Department	293,130	-	-	-	293,130
Information Technology Division	293,896	-	-	-	293,896
Legal Department	358,378	-	-	-	358,378
Building Department	866,899	-	-	-	866,899
Capital Outlay	784,076	92,050	-	9,936,610	10,812,736
Capital Leases	1,330,782	-	-	-	1,330,782
Debt Service:					
Interest	87,750	-	6,896,585	-	6,984,335
Principal	573,024	-	1,760,000	-	2,333,024
Total Expenditures	31,536,022	1,888,783	8,656,587	9,936,610	52,018,002
Other Uses	277,047	7,819,695	-	-	8,096,742
TOTAL EXPENDITURES AND OTHER USES	31,813,069	9,708,478	8,656,587	9,936,610	60,114,744
ENDING FUND BALANCE					
DESIGNATED/RESERVED	2,509,374	1,327,470	662,537	1,571,342	6,070,723
UNDESIGNATED/UNRESERVED	2,433,038	3,984	-	-	2,437,022
PROJECTED FUND BALANCE					
SEPTEMBER 30, 2010	\$ 4,942,412	\$ 1,331,454	\$ 662,537	\$ 1,571,342	\$ 8,507,745

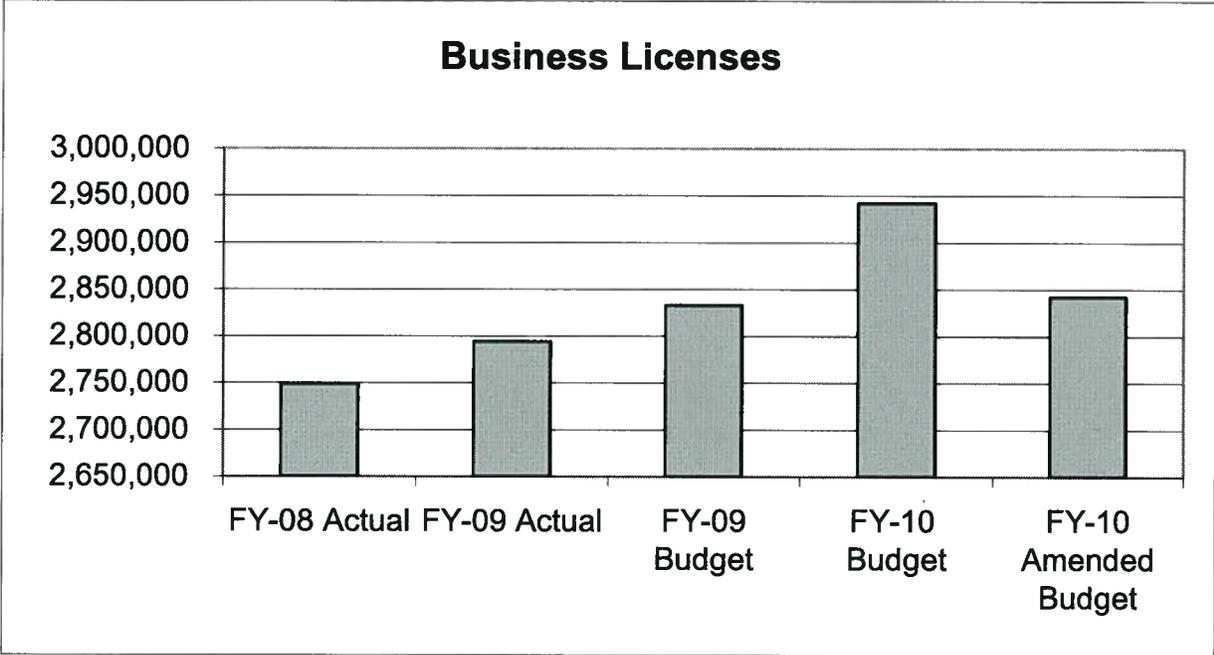


Property taxes are levied on October 1 for the fiscal year beginning October 1, at which time a lien is attached. The taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If real property taxes are not 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.

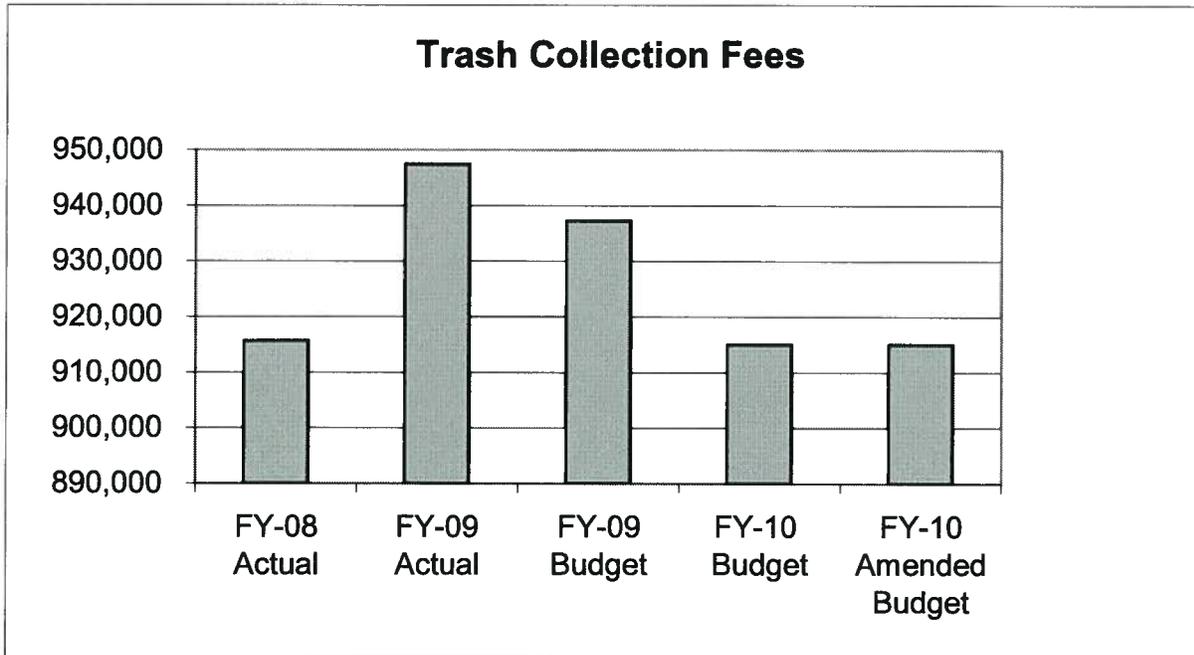
The 7 mills property tax is used for general purposes. The 5.5 mills property tax is used for debt service. The .5 mill property tax is used for operations of Madison Public Library.



The total sales tax rate for the City is eight and one-half percent (8 1/2%) per dollar on all goods and services deemed taxable. The 8 1/2% sales tax includes 4 cents State tax, 1 1/2 cents County tax, 2 cents City tax for general purposed, 1/2 cent City tax for debt service/general purposes and 1/2 cent School tax for debt service. The 1/2 cent School tax accounted for by Madison City Schools.



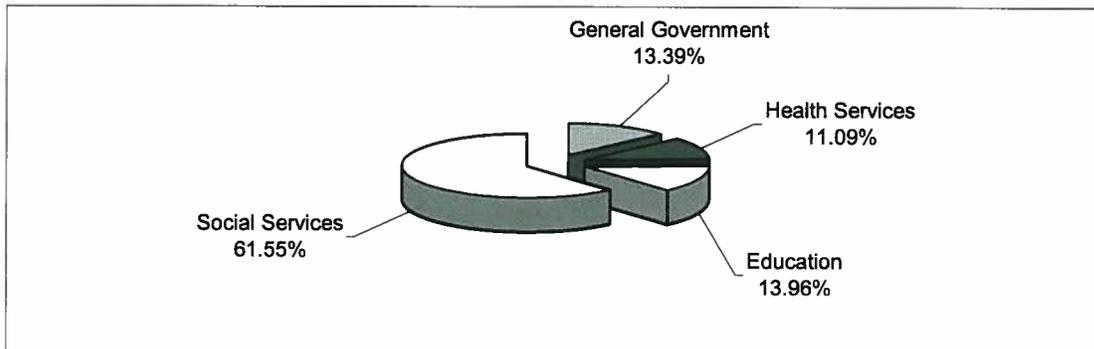
Business licenses fee charged and collected by the City from all conducting businesses within the corporate limits of Madison.



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

**APPROVED FUNDING
OUTSIDE AGENCIES
FISCAL YEAR 2010 BUDGET**

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





**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

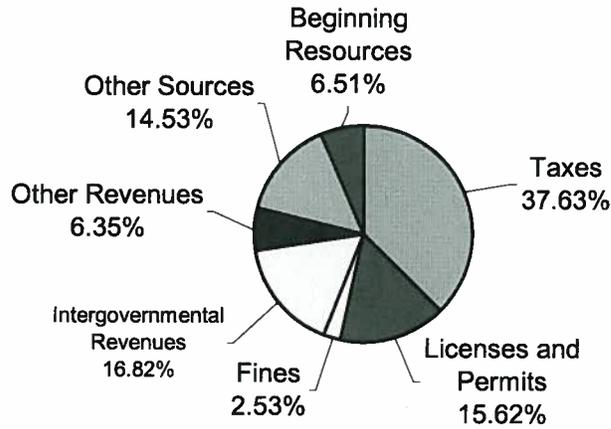
GENERAL FUND

Description

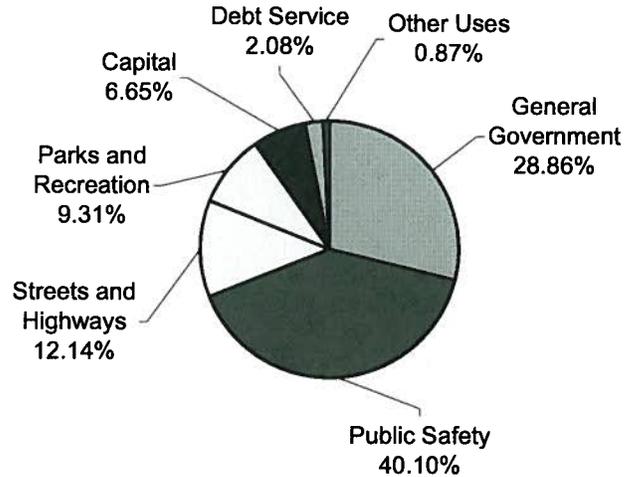
The General Fund is the main operating fund of the City. This fund accounts for the resources used to finance a full range of services. The services include police protection, fire protection and suppression and medical emergency services, municipal court, land use planning, building permits and inspection 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
AMENDED BUDGET
FISCAL YEAR 2010**

**Revenues, Other Sources and Beginning Resources
Total - \$31,813,069**



**Expenditures and Other Uses
Total - \$31,813,069**



FISCAL POLICY

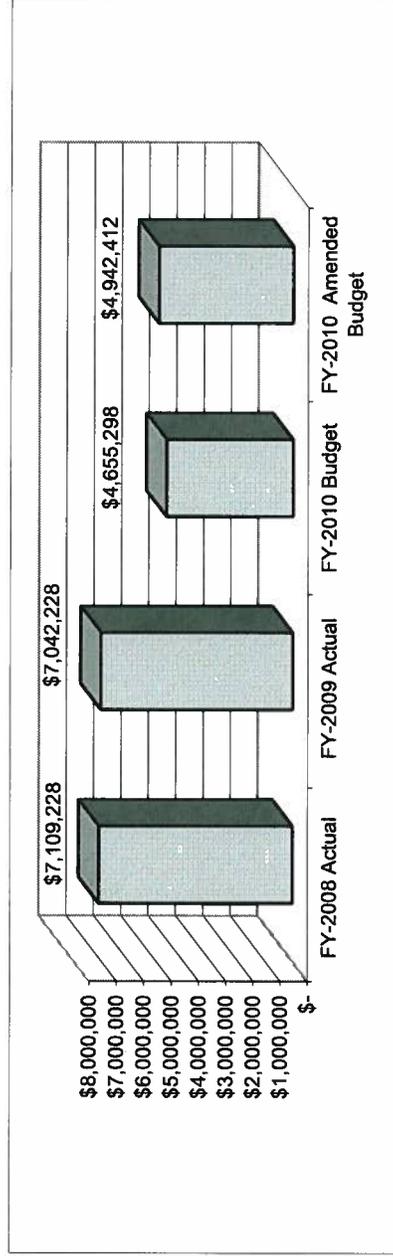
Balanced Budget: The General Fund operating budget will be balanced, with current revenues, exclusive of beginning resources. If the General Fund operating budget cannot be balanced with current revenues, exclusive of beginning resources, the General Fund operating budget may be balanced with beginning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

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AMENDED BUDGET
FISCAL YEAR 2010**

	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET	CHANGE OVER/UNDER 2010 BUDGET	PERCENT OF CHANGE
REVENUES									
Taxes	\$ 11,828,173	\$ 11,609,541	\$ 11,529,000	\$ 11,760,874	\$ 11,960,874	\$ 11,960,874	\$ 11,960,874	\$ 200,000	1.70%
Licenses and Permits	4,607,413	4,995,576	4,462,983	5,058,967	4,965,452	4,965,452	4,965,452	(93,515)	-1.85%
Fines	1,034,691	805,666	885,000	805,600	805,600	805,600	805,600	-	0.00%
Intergovernmental	5,544,539	5,374,503	5,277,873	4,841,568	5,345,013	5,345,013	5,345,013	503,445	10.40%
Other Revenues	2,136,748	1,812,241	1,769,467	1,763,733	2,016,804	2,016,804	2,016,804	253,071	14.35%
Total Revenues	25,151,564	24,597,528	23,924,323	24,230,742	25,093,743	25,093,743	25,093,743	863,001	3.56%
OTHER SOURCES	3,761,935	3,060,960	3,206,122	4,117,035	4,619,510	4,619,510	4,619,510	502,475	12.20%
Total Other Sources	3,761,935	3,060,960	3,206,122	4,117,035	4,619,510	4,619,510	4,619,510	502,475	12.20%
TOTAL REVENUES AND OTHER SOURCES	28,913,499	27,658,488	27,130,445	28,347,777	29,713,253	29,713,253	29,713,253	1,365,476	4.82%
EXPENDITURES									
General Administration	991,757	893,942	959,503	946,274	946,274	946,274	946,274	-	0.00%
Police Department	5,443,191	5,869,549	6,216,698	6,310,314	6,325,815	6,325,500	6,325,500	15,186	0.24%
Public Works Department	3,273,983	3,432,334	3,307,716	3,324,295	3,324,295	3,344,295	3,394,295	70,000	2.11%
City Clerk Department	711,846	697,422	744,224	803,161	778,161	778,161	778,161	(25,000)	-3.11%
Recreation Department	2,177,594	2,267,307	2,507,665	2,577,880	2,572,880	2,667,880	2,667,880	90,000	3.49%
Fire Department	4,458,942	4,637,656	5,033,156	4,892,252	5,147,350	5,181,881	5,181,881	289,629	5.92%
Planning Department	1,015,373	1,008,823	1,004,895	384,965	383,365	383,365	383,365	(1,600)	-0.42%
Court Clerk Department	1,136,203	1,004,457	1,019,528	1,095,813	1,095,813	1,095,813	1,095,813	-	0.00%
City Council	127,562	129,429	157,004	160,456	160,456	160,456	160,456	-	0.00%
Finance Department	964,909	775,708	796,556	629,253	631,016	631,016	631,016	1,763	0.28%
Human Resources	3,195,076	3,511,294	3,514,763	4,207,806	4,207,806	4,207,806	4,207,806	-	0.00%
Mayor's Office	234,878	527,103	607,185	406,914	406,914	406,914	406,914	-	0.00%
Revenue Department	265,641	266,791	288,494	287,337	302,337	302,337	302,337	15,000	5.22%
Engineering Department	466,412	505,271	566,556	465,464	466,389	466,389	466,389	925	0.20%
Senior Center	255,041	276,566	289,484	293,130	293,130	293,130	293,130	-	0.00%
Information Technology Services	-	-	-	293,896	293,896	293,896	293,896	-	0.00%
Legal Department	353,696	358,047	409,872	332,278	358,378	358,378	358,378	26,100	7.85%
Building Services Department	-	-	-	845,399	866,899	866,899	866,899	21,500	2.54%
Capital Outlay	1,427,422	536,639	283,842	278,291	820,606	754,076	784,076	505,785	181.75%
Capital Lease	1,370,348	-	250,000	838,932	1,330,782	1,330,782	1,330,782	491,850	58.63%
Debt Service:									
Interest	75,887	88,963	86,758	92,332	87,750	87,750	87,750	(4,582)	-4.96%
Principal	569,880	662,316	687,457	593,666	573,024	573,024	573,024	(20,642)	-3.48%
Total Expenditures	28,515,641	27,449,617	28,731,356	30,060,108	31,373,336	31,456,022	31,538,022	2,641,980	8.79%
OTHER USES	263,428	275,871	289,747	277,047	277,047	277,047	277,047	-	0.00%
Total Other Uses	263,428	275,871	289,747	277,047	277,047	277,047	277,047	-	0.00%
TOTAL EXPENDITURES AND OTHER USES	28,779,069	27,725,488	29,021,103	30,337,155	31,650,383	31,733,069	31,813,069	1,475,914	4.87%
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	134,430	(67,000)	(1,890,658)	(1,989,378)	(1,937,130)	(2,019,816)	(2,099,816)	(110,438)	5.55%
FUND BALANCE - BEGINNING OCT 1	6,974,798	7,109,228	7,109,228	6,644,676	7,042,228	7,042,228	7,042,228	397,552	5.98%
Designated/Reserved	1,251,195	831,902	2,392,432	2,423,074	2,509,374	2,509,374	2,509,374	86,300	3.56%
Undesignated/Unreserved	5,858,033	6,210,326	2,826,138	2,232,224	2,595,724	2,513,038	2,433,038	200,814	9.00%
FUND BALANCE - SEPTEMBER 30	\$ 7,109,228	\$ 7,042,228	\$ 5,218,570	\$ 4,655,298	\$ 5,105,098	\$ 5,022,412	\$ 4,942,412	\$ 287,114	6.17%

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

	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 AMENDED BUDGET
Fund Balance October 1	\$ 6,974,798	\$ 7,109,228	\$ 7,109,228	\$ 6,644,676	\$ 7,042,228
Add:					
Revenues	25,151,564	24,597,528	23,924,323	24,230,742	25,093,743
Other Sources	3,761,935	3,060,960	3,206,122	4,117,035	4,619,510
Total revenues and other sources	28,913,499	27,658,488	27,130,445	28,347,777	29,713,253
Less:					
Expenditures	28,515,641	27,449,617	28,731,356	30,060,108	31,536,022
Other Uses	263,428	275,871	289,747	277,047	277,047
Total expenditures and other uses	28,779,069	27,725,488	29,021,103	30,337,155	31,813,069
Fund Balance September 30	\$ 7,109,228	\$ 7,042,228	\$ 5,218,570	\$ 4,655,298	\$ 4,942,412
Percent of Change	0.00%	-0.94%	-25.90%	-10.79%	6.17%
Fund Balance % of Revenues	28.27%	28.63%	21.81%	19.21%	19.70%
Fund Balance % of Expenditures	24.93%	25.66%	18.16%	15.49%	15.67%



FISCAL POLICY

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

**GENERAL FUND
REVENUES AND OTHER SOURCES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
TAXES								
10-000-5000.00	SALES TAX 2 CENT REVENUE	9,942,226	9,796,255	9,625,000	9,815,000	10,015,000	10,015,000	10,015,000
10-000-5000.50	SALES TAX REFUND 2 CENT	(5,117)	(17,269)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
10-000-5130.00	TABLE WINE TAX REVENUE	34,981	34,593	35,000	34,567	34,567	34,567	34,567
10-000-6130.00	LIQUOR TAX REVENUE	251,119	271,190	276,000	276,000	276,000	276,000	276,000
10-000-6140.00	RENTAL TAX REVENUE	452,728	424,872	436,000	449,080	449,080	449,080	449,080
10-000-6150.00	LODGING TAX REVENUE	637,520	618,890	661,000	680,830	680,830	680,830	680,830
10-000-6150.10	LODGING TAX - ONE CENT	331,025	320,770	345,000	355,350	355,350	355,350	355,350
10-000-6160.00	CIGARETTE TAX REVENUE	183,690	160,240	180,000	165,047	165,047	165,047	165,047
TOTALS FOR TAXES		11,828,173	11,609,541	11,529,000	11,760,874	11,960,874	11,960,874	11,960,874
LICENSES AND PERMITS								
10-000-5040.00	PRIVILEGE/BUSINESS LICENSE	2,770,678	2,816,010	2,855,000	2,963,990	2,863,990	2,863,990	2,863,990
10-000-5040.50	PRIVILEGE LICENSE REFUNDS	(21,907)	(21,914)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
10-000-5100.00	BUILDING PERMITS REVENUE	1,425,543	1,632,564	1,200,000	1,585,872	1,585,872	1,585,872	1,585,872
10-000-5190.00	TRADE PERMIT-MISC REVENUE	69,663	98,237	71,000	79,141	79,141	79,141	79,141
10-000-5190.10	TRADE PERMIT-SIGNS REVENUE	2,978	2,862	3,000	2,862	2,862	2,862	2,862
10-000-5190.15	TRADE PERMIT-PLUMBING REV	43,779	52,379	45,000	51,570	51,570	51,570	51,570
10-000-5190.20	TRADE PERMIT-ELECTRIC REV	95,171	87,408	97,750	75,988	75,988	75,988	75,988
10-000-5251.00	BURN PERMIT REVENUE	250	200	250	200	200	200	200
10-000-6260.00	FRANCHISE FEE-WATER & WAS	164,591	264,677	170,794	264,677	264,677	264,677	264,677
10-000-6260.10	FRANCHISE FEE-ATHENS UTIL	56,667	63,152	42,189	56,667	63,152	63,152	63,152
TOTALS FOR LICENSES AND PERMITS		4,607,413	4,995,576	4,462,983	5,058,967	4,965,452	4,965,452	4,965,452
FINES								
10-000-5020.00	FINES REVENUE	1,034,691	805,666	885,000	805,600	805,600	805,600	805,600
TOTALS FOR FINES		1,034,691	805,666	885,000	805,600	805,600	805,600	805,600
INTERGOVERNMENTAL								
Shared from Local Units								
10-000-5010.00	BEER TAX REVENUE	498,938	494,576	495,734	495,734	495,734	495,734	495,734
10-000-5030.10	7 MILL AD VALOREM (M) REV	3,488,360	3,481,622	3,386,000	3,487,580	3,537,580	3,537,580	3,537,580
10-000-5030.20	7 MILL AD VALOREM (L) REV	268,905	288,404	289,000	297,670	323,998	323,998	323,998
10-000-5050.10	AUTO TAX (M) REVENUE	150,901	169,551	144,000	172,000	172,000	172,000	172,000
10-000-5050.20	AUTO TAX (L) REVENUE	4,589	5,735	5,000	5,000	5,000	5,000	5,000
10-000-5070.00	TOBACCO TAX REVENUE	6,123	5,953	12,360	12,360	12,360	12,360	12,360
10-000-5200.00	PMT IN LIEU PROP TAX REV	1,473	1,473	1,473	1,473	1,473	1,473	1,473
Total Shared from Local Units		4,419,289	4,447,314	4,333,567	4,471,817	4,548,145	4,548,145	4,548,145
Shared from State and Federal Units								
10-000-5060.00	EXCISE TAX REVENUE	33,841	90,169	34,000	34,000	34,000	34,000	34,000
10-000-5090.00	ABC TAX REVENUE	54,812	55,331	57,000	57,000	57,000	57,000	57,000
10-000-6400.00	GRANT REV - SMALL GRANTS	1,000	2,596	122,873	0	0	0	0
10-000-6400.01	GRANT REV-HIDTA OVERTIME	9,127	0	0	0	0	0	0
10-000-6400.02	GRANT REV-TRAFFIC OFF OVT	9,770	0	22,002	0	0	0	0
10-000-6400.10	GRANT REV-BULLETPROOF VST	3,990	7,315	0	0	0	0	0

**GENERAL FUND
REVENUES AND OTHER SOURCES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-000-6400.11	POLICE TECH/2006CKWX0186	54,194	10,825	68,762	0	64,232	64,232	64,232
10-000-6400.12	POLICE TECH/2006CKWX0136	534,855	69,750	79,324	0	9,574	9,574	9,574
10-000-6400.13	ADCEA EQUIPMENT GRANT REV	0	21,762	0	0	0	0	0
10-000-6400.20	UNIVERSAL HIRING GRANT	59,914	0	0	0	0	0	0
10-000-6400.21	DV GRANT - CONGRESS AWARD	0	35,063	44,718	35,152	35,663	35,663	35,663
10-000-6400.22	GRANT REV-2009 JAG POLICE	0	0	0	0	0	0	0
10-000-6400.40	SAFER # EMW-2006-FF-03186	192,830	147,828	124,200	0	86,940	86,940	86,940
10-000-6400.41	SAFER # EMW-2007-FF-00153	113,373	215,517	202,380	126,480	126,480	126,480	126,480
10-000-6400.42	GRANT REV-EMW-07-FP-00787	0	71,928	0	0	0	0	0
10-000-6400.43	GRANT REV-EMW-08-FO-00775	0	38,250	0	0	0	0	0
10-000-6400.52	ASSIST TO FIREFIGHT GRANT	0	0	71,928	0	0	0	0
10-000-6400.71	GRANT REV-EMA # 05-219-R	262	0	0	0	0	0	0
10-000-6400.74	GRANT REV-EMA # 06-353-R	17,752	0	0	0	0	0	0
10-000-6400.75	GRANT REV-EMA # 07-171-R	538	0	0	0	0	0	0
10-000-6400.76	GRANT REV-EMA # 08-292-R	0	25,200	0	0	0	0	0
10-000-6400.77	GRANT REV-EMA # 08-SHL	0	67,603	0	0	0	0	0
10-000-6400.78	GRANT REV-EMA # 08-MAL	0	17,926	0	0	0	0	0
10-000-6400.79	GRANT EMW-2009-FO-01042	0	0	0	0	195,318	195,318	195,318
10-000-6400.80	GRANT EMW-2009-FP-00753	0	0	0	0	8,865	8,865	8,865
10-000-6400.81	GRANT AMAS SUSTAINMENT	0	0	0	0	26,525	26,525	26,525
10-000-6410.00	STATE FORFEITURE	5,166	15,046	0	0	0	0	0
10-000-6430.10	STATE OF AL - DEPLOYMENT	1,945	3,161	85,000	85,000	85,000	85,000	85,000
10-000-6440.00	SHA TAX	31,880	32,119	32,119	32,119	32,119	32,119	32,119
Total Shared from State and Federal Units		1,125,250	927,189	944,306	369,751	796,868	796,868	796,868
TOTAL INTERGOVERNMENTAL		5,544,539	5,374,503	5,277,873	4,841,568	5,345,013	5,345,013	5,345,013
OTHER OPERATING REVENUES								
10-000-5140.00	TRASH COLLECTION FEE REV	915,638	947,421	937,300	915,000	915,000	915,000	915,000
10-000-5160.00	ANIMAL IMPOUNDMENT FEE	390	1,145	375	1,145	1,145	1,145	1,145
10-000-5170.00	ANIMAL LICENSE FEE REVENUE	13,752	13,565	12,600	13,565	13,565	13,565	13,565
10-000-5177.00	ALARM FEES REVENUE	1,180	1,715	1,050	1,715	1,715	1,715	1,715
10-000-5370.00	SUBDIVISION PLAT FEE REV	29,191	30,070	29,191	30,000	30,000	30,000	30,000
10-000-5400.00	REZONING FEES REVENUE	12,671	5,400	12,744	5,400	5,400	5,400	5,400
10-000-5400.10	REZONING FEE-ADVERTISING	5,123	4,515	5,000	4,515	4,515	4,515	4,515
10-000-5600.00	MISCELLANEOUS-REVENUE	134,857	144,519	120,000	120,000	120,000	120,000	120,000
10-000-5600.02	MISCELLANEOUS-WORKERS COM	48,424	23,063	22,063	22,063	22,063	22,063	22,063
10-000-5600.20	MISCELLANEOUS - HIEMSI	193,000	0	0	0	0	0	0
10-000-5620.00	DISCOUNTS EARNED	0	(23,063)	0	0	0	0	0
10-000-5630.00	CASH OVER/UNDER	(264)	95	0	0	0	0	0
10-000-5640.00	NORTH AL GAS DISTRICT	249,388	258,137	258,137	265,881	294,715	294,715	294,715
10-000-5650.00	INSURANCE DEDUCTIBLE REV	0	16,988	0	0	223,676	223,676	223,676
10-000-6001.00	RECREATION DONATIONS	16,403	2,827	4,000	2,000	2,000	2,000	2,000
10-000-6005.00	OTHER DONATIONS	7,224	455	5,000	100	661	661	661
10-000-6005.20	DONATIONS-HANDICAPPED PAR	432	0	400	0	0	0	0
10-000-6010.10	DAILY ADMISSIONS REVENUE	30,937	33,297	31,000	26,000	26,000	26,000	26,000
10-000-6010.17	REC CENTER RENT CONCESSION	100,458	95,620	100,000	30,500	30,500	30,500	30,500

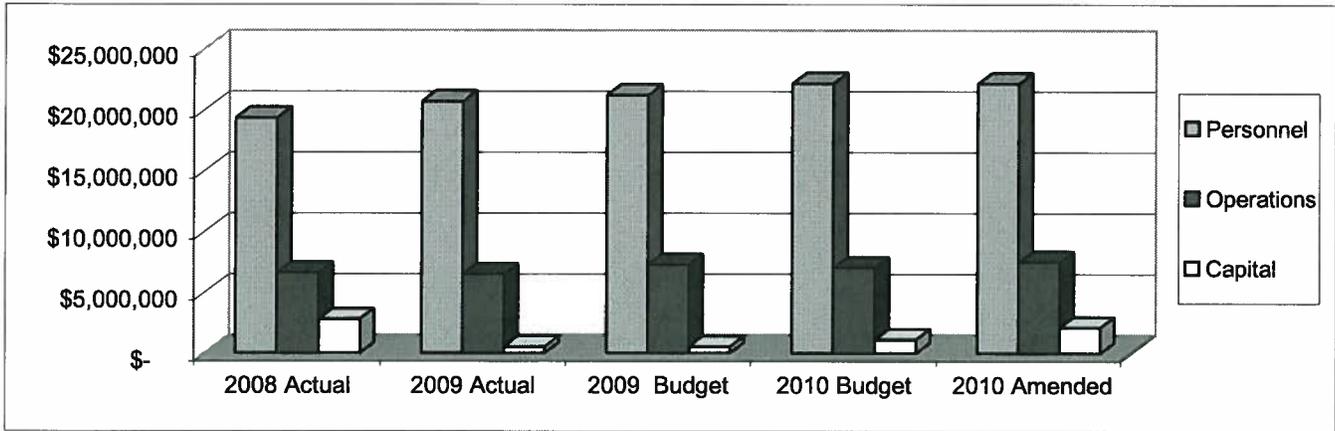
**GENERAL FUND
REVENUES AND OTHER SOURCES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-000-6010.20	MISCELLANEOUS FEE REVENUE	0	(30)	0	0	0	0	0
10-000-6015.10	MEMBERSHIP FEE-DUBLIN	38,013	39,882	37,898	47,000	47,000	47,000	47,000
10-000-6020.10	SOFTBALL GIRLS REVENUE	0	0	0	0	0	0	0
10-000-6020.11	BASKETBALL REVENUE	0	18	0	0	0	0	0
10-000-6020.12	SWIM TEAM REVENUE	0	0	0	0	0	0	0
10-000-6020.13	SOFTBALL ADULT REVENUE	0	0	0	0	0	0	0
10-000-6020.14	ADULT TOURNEYS REVENUE	0	0	0	0	0	0	0
10-000-6020.15	SPECIAL EVENTS-SPORTS REV	1,893	2,571	3,000	10,000	10,000	10,000	10,000
10-000-6020.31	PRESCHOOL REVENUE	0	0	0	55,000	55,000	55,000	55,000
10-000-6020.33	SWIM LESSONS REVENUE	18,616	17,200	19,000	24,000	24,000	24,000	24,000
10-000-6020.39	SWIMMING DAILY FEE REVENUE	16,366	13,711	17,000	20,000	20,000	20,000	20,000
10-000-6020.40	POOL PARTIES REVENUE	900	1,260	1,000	1,950	1,950	1,950	1,950
10-000-6020.51	MARS REVENUE	2,328	7,166	2,328	7,620	7,620	7,620	7,620
10-000-6030.10	INTEREST INCOME-GEN FUND	168,597	36,054	36,500	32,820	32,820	32,820	32,820
10-000-6030.20	INTEREST INCOME-OTHER ACC	8,742	2,196	1,500	1,015	1,015	1,015	1,015
10-000-6030.30	PENALTIES & INT SALES TAX	32,947	33,165	24,000	33,165	33,165	33,165	33,165
10-000-6600.00	PROPERTY RENTAL REVENUE	87,144	90,279	85,981	90,279	90,279	90,279	90,279
10-000-7560.00	NEIGHBORHOOD PARK REVENUE	0	10,000	0	0	0	0	0
10-000-7586.00	BATTING CAGE REVENUE	2,400	3,000	2,400	3,000	3,000	3,000	3,000
TOTALS FOR OTHER OPERATING REVENUES		2,136,748	1,812,241	1,769,467	1,763,733	2,016,804	2,016,804	2,016,804
OTHER FINANCING SOURCES								
10-000-3910.00	OPERATING TRANSFERS IN	2,272,322	2,839,861	2,839,861	3,060,414	3,071,039	3,071,039	3,071,039
10-000-3910.10	TRANSFERS IN COMPONENT UN	67,680	188,582	73,635	169,715	169,715	169,715	169,715
10-000-5095.00	TVA TAX TRANSFERS IN	27,776	25,364	27,626	32,974	32,974	32,974	32,974
10-000-5360.00	SALE OF FIXED ASSETS	23,809	7,153	15,000	15,000	15,000	15,000	15,000
10-000-8000.00	PROCEEDS FR CAPITAL LEASE	1,370,348	0	250,000	838,932	1,330,782	1,330,782	1,330,782
TOTALS FOR OTHER FINANCING SOURCES		3,761,935	3,060,960	3,206,122	4,117,035	4,619,510	4,619,510	4,619,510
TOTALS REVENUES AND OTHER SOURCES		28,913,499	27,658,488	27,130,445	28,347,777	29,713,253	29,713,253	29,713,253

**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Department Requested Amended Budget	FY-10 Mayor Proposed Amended Budget	FY-10 Amended Budget
General Administration							
Personnel	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Operations	1,396,642	1,260,638	1,340,074	1,223,321	1,223,321	1,223,321	1,223,321
Capital	10,152	15,284	-	-	8,262	8,262	8,262
TOTAL	1,406,794	1,275,922	1,340,074	1,223,321	1,231,583	1,231,583	1,231,583
Police							
Personnel	5,076,147	5,506,721	5,779,429	5,906,776	5,906,776	5,906,461	5,902,336
Operations	494,842	491,949	563,373	521,503	505,215	505,215	509,340
Capital	899,598	103,667	65,238	255,432	293,432	273,432	273,432
TOTAL	6,470,587	6,102,337	6,408,040	6,683,711	6,705,423	6,685,108	6,685,108
Public Works							
Personnel	2,249,099	2,380,465	2,403,214	2,321,745	2,321,745	2,321,745	2,321,745
Operations	1,253,688	1,356,474	1,204,806	1,288,053	1,312,917	1,332,917	1,382,917
Capital	473,852	15,149	20,215	372,400	1,022,400	783,950	813,950
TOTAL	3,976,639	3,752,088	3,628,235	3,982,198	4,657,062	4,438,612	4,518,612
City Clerk							
Personnel	233,116	247,668	245,405	253,627	253,627	253,627	253,627
Operations	478,730	449,754	498,819	549,534	524,534	524,534	524,534
Capital	-	-	-	4,000	13,500	13,500	13,500
TOTAL	711,846	697,422	744,224	807,161	791,661	791,661	791,661
Recreation							
Personnel	1,320,953	1,436,280	1,533,173	1,573,406	1,568,406	1,568,406	1,568,406
Operations	866,076	857,818	1,001,283	1,031,265	1,031,265	1,126,265	1,126,265
Capital	400,407	91,718	45,000	71,749	76,749	268,669	268,669
TOTAL	2,587,436	2,385,816	2,579,456	2,676,420	2,676,420	2,963,340	2,963,340
Fire							
Personnel	4,186,462	4,344,912	4,442,632	4,525,299	4,466,768	4,531,299	4,531,299
Operations	404,748	486,075	795,456	560,286	873,915	843,915	843,915
Capital	839,759	237,810	15,000	24,362	50,708	50,708	50,708
TOTAL	5,430,969	5,068,797	5,253,088	5,109,947	5,391,391	5,425,922	5,425,922
Planning and Building							
Personnel	942,546	938,027	898,823	304,965	299,965	299,965	299,965
Operations	72,827	70,796	106,072	80,000	83,400	83,400	83,400
Capital	34,420	-	-	-	1,600	1,600	1,600
TOTAL	1,049,793	1,008,823	1,004,895	384,965	384,965	384,965	384,965
Court Clerk							
Personnel	390,545	430,235	437,790	442,605	442,605	442,605	442,605
Operations	745,658	574,222	581,738	653,208	653,208	653,208	653,208
Capital	5,443	52,548	86,209	-	10,625	10,625	10,625
TOTAL	1,141,646	1,057,005	1,105,737	1,095,813	1,106,438	1,106,438	1,106,438
City Council							
Personnel	97,661	95,913	96,788	99,519	99,519	99,519	99,519
Operations	29,901	33,516	60,216	60,937	60,937	60,937	60,937
Capital	5,291	-	-	-	-	-	-
TOTAL	132,853	129,429	157,004	160,456	160,456	160,456	160,456
Finance							
Personnel	623,453	592,554	586,225	526,063	526,955	526,955	526,955
Operations	341,456	183,154	224,800	158,389	137,563	137,563	137,563
Capital	45,216	-	266,479	325,000	474,837	474,837	474,837
TOTAL	1,010,125	775,708	1,077,504	1,009,452	1,139,355	1,139,355	1,139,355

GENERAL FUND EXPENDITURES AND OTHER USES



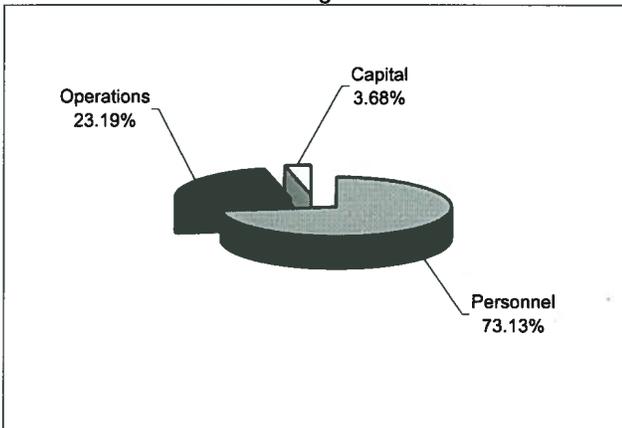
	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2009 Budget</u>	<u>2010 Budget</u>	<u>2010 Amended</u>
Personnel	\$ 19,360,624	\$ 20,692,152	\$ 21,217,386	\$ 22,185,137	\$ 22,177,714
Operations	6,620,675	6,496,697	7,269,875	7,034,795	7,520,497
Capital	2,797,770	536,639	533,842	1,117,223	2,114,858
TOTAL	\$ 28,779,069	\$ 27,725,488	\$ 29,021,103	\$ 30,337,155	\$ 31,813,069

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.

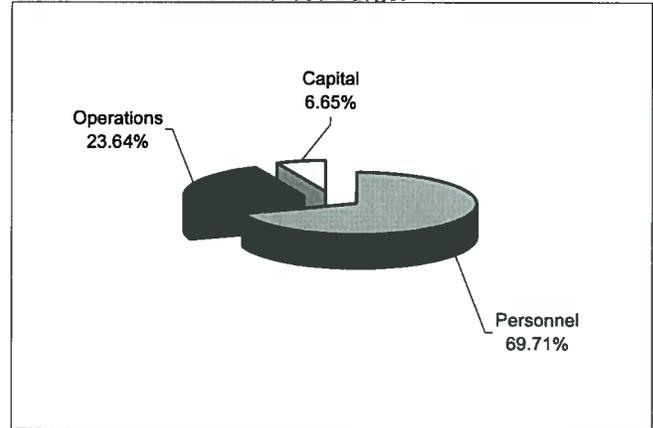
Operations - includes expenditures for contractual services and commodities which are expendable items that are consumable or have a short life span such as office supplies, gasoline and minor equipment.

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 asset.

FY-10 Budget

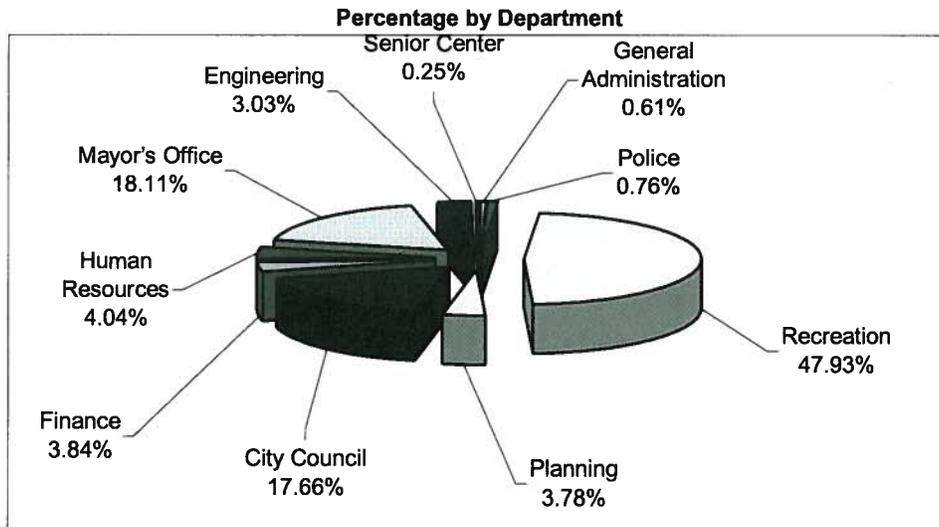


FY-10 Amended Budget



**GENERAL FUND
SPECIAL PROJECTS**

DEPARTMENT	AMOUNT	DESCRIPTION
General Administration	\$ 1,200	Portal Potties for Farmers Market
Police	1,500	ID Cards
Recreation	95,000	Dog Park \$15,000; Soccer Fields \$50,000; Dublin Concession Facility Restroom \$30,000
Planning	7,500	Comprehensive Plan implementation tasks
City Council	35,000	(Veteran Day Breakfast, Trail of Tears, and General)
Finance	7,621	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	\$ 198,221	



**GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR 2010 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	Total		
General Administration	Building	Reroofing for animal control building	Improvement	8,262	8,262		
	Patrol	Equipment for eight (8) vehicles	Equipment	52,000			
	Investigations	Equipment for one (1) extended cab pickup	Equipment	8,500			
	Patrol	Two (2) Video Mobile Data Terminals	Equipment	18,000			
Public Works	DOT	Retro-Reflectometer	Equipment	11,000	78,500		
	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			
		Heater	Equipment	2,200			
		Mortar Mixer	Equipment	1,900			
		Portable engine driven pump	Equipment	2,100			
	Fleet Maintenance	Pressure Washer	Equipment	3,000			
	IHP Crew	Generator	Equipment	1,850			
	IHP Crew	Concrete Vibrator	Equipment	1,000			
	IHP Crew	Wacker Packer	Equipment	4,000			
	IHP Crew	Tandem Axle Trailer	Equipment	5,500			
	IHP Crew	18" Utility Trailer	Equipment	2,600			
	IHP Crew	Landscape Bod	Equipment	3,100			
	CIP and IHP	Gooseneck Flat Bed Trailer	Equipment	7,000			
	Building	Improvements to building	Improvements	25,000			
	Trash	One (1) Knuckleboom	Equipment	125,000			
	Drainage, Utility and Roads	60" ditching bucket	Equipment	3,000			
	City Clerk	Administrative	One (1) fire proof file cabinet	Equipment		4,000	13,500
		Administrative	Four (4) computers	Equipment		9,500	
	Recreation	Maintenance	Two (2) Zero-turn mowers	Equipment		16,220	268,669
		Maintenance	Three (3) 4-wheeler ATV	Equipment		42,000	
Aquatic		Gutter Grates for indoor pool	Repair Bldg	5,200			
Maintenance		Storage building	Building	5,000			
Building		Reroofing Dublin Complex	Improvement	191,920			
Administrative		Three (3) computers	Computer	4,329			
Administrative		Software upgrade	Software	4,000			

**GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR 2010 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	Total
Fire	Fire	One (1) computer	Computer	1,542	
	Fire Marshall	Firehouse Software Upgrade	Software	5,988	
	Fire Marshall	One (1) Laptop for GIS	Computer	3,627	
	Fire	ERSI ArcGIS extension	Software	5,000	
	Administration	Two (2) desktop computers	Computer	3,000	
	Building	Reroofing Station #1	Equipment	31,551	50,708
Planning	Administration	One (1) computer	Computer	1,600	1,600
Court	Building	Improvements to offices	Improvement	10,625	10,625
Finance	Administration	Six (6) computers	Computer	11,487	11,487
Human Resources	All	Four (4) computers	Computer	5,772	
		One (1) printer	Equipment	1,228	7,000
Revenue	Administration	One (1) computer	Computer	1,500	
	Administration	Three (3) Computers	Computer	6,500	8,000
Engineering	All	Three (3) computers with monitors	Computer	4,783	
		One (1) computer w/o monitor	Computer	1,443	
		Storm net/River net software	Software	18,520	
		One (1) GPS surveying system	Equipment	10,790	35,536
Senior Center	All	One (1) commercial riding mower	Equipment	5,000	
		One (1) audio/visual slide projector	Equipment	5,000	
		Two (2) computers w/monitors	Computer	3,189	13,189
IT	All	Eight (8) remote location switches	Equipment	17,000	
		Cisco Catalyst 3560 E Series Switch 24 port	Equipment	5,000	
		Cisco Catalyst 3560 E Series Switch 48 port	Equipment	10,000	
		Solarwinds Orion Network Performance Monitor SL100	Equipment	2,475	
		Liebert Intellislot IS-WEBLB Card	Equipment	1,000	35,475
Building	All	Five (5) computers	Computer	7,215	
		One (1) Computer for customer service window	Computer	1,500	
		One (1) laptop	Computer	1,360	10,075
TOTAL				\$	784,076

Addition

**GENERAL FUND
CAPITAL LEASE
FISCAL YEAR 2010 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	Total
Police	Patrol	Eight (8) vehicles	Vehicle	178,030	194,932
	Investigations	One (1) extended cab pickup	Vehicle	16,902	
Public Works	Administrative	One (1) vehicle (for director)	Vehicle	21,000	
	DOT	Aerial lift (Signal) Truck	Equipment	100,000	
	Utility	One (1) single axel dump truck	Equipment	73,000	
	CIP Crew	One (1) 1-ton crew cab, 4x4	Vehicle	44,000	
	CIP Crew	One (1) Asphalt Paver	Equipment	98,500	
	IHP Crew	One (1) single axel dump truck	Equipment	84,000	
	CIP and IHP	One (1) F550 4x4 crew cab	Vehicle	37,000	
	Sanitation	One (1) Knuckleboom	Equipment	125,000	
				582,500	
Finance	City Wide	Municipal Management System Software	Software	463,350	463,350
Information Technology	City Wide	Municipal Management System Hardware	Hardware	90,000	90,000
TOTAL					\$ 1,330,782

Addition

DEPARTMENT: GENERAL ADMINISTRATION

EXPENDITURES	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACUTAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$1,396,642	\$1,260,638	\$1,340,074	\$1,223,321	\$1,223,321	\$1,223,321
Operations	0	0	0	0	0	0
Capital	0	0	0	0	8,262	8,262
TOTAL	\$1,396,642	\$1,260,638	\$1,340,074	\$1,223,321	\$1,231,583	\$1,231,583
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$34.15	\$29.45	\$31.31	\$27.80	\$27.99	\$27.99
Effectiveness Measures/Outcomes						

GENERAL ADMINISTRATION - 010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-010-1337.00	OPEB EXPENSE	0	1,324	0	0	0	0	0
10-010-2121.00	TELEPHONE EXPENSE	17,834	17,088	18,000	18,000	18,000	18,000	18,000
10-010-2131.00	UTILITIES EXPENSE	87,778	104,753	120,000	120,000	120,000	120,000	120,000
10-010-2170.00	MISCELLANEOUS EXPENSE	10,574	9,190	7,000	7,000	7,000	7,000	7,000
10-010-2311.00	LAND RENTAL CAC EXPENSE	400	500	500	500	500	500	500
10-010-2314.00	RENTAL CONTRACTS EXPENSE	4,751	6,876	5,000	6,000	6,000	6,000	6,000
10-010-2603.00	GAS & OIL EXPENSE	581,190	378,000	401,250	401,250	401,250	401,250	401,250
10-010-2900.00	CONTINGENCY EXPENSE	0	0	7,000	7,000	7,000	7,000	7,000
10-010-2931.00	SPECIAL PROJECTS EXPENSE	1,177	2,052	1,200	1,200	1,200	1,200	1,200
10-010-2931.70	SPECIAL PROJECTS-NON DEPT	288,053	374,159	399,553	385,324	385,324	385,324	385,324
TOTALS FOR EXPENDITURES		991,757	893,942	959,503	946,274	946,274	946,274	946,274
10-010-2951.00	CAPITAL OUTLAY EXPENSE	10,152	15,284	0	0	8,262	8,262	8,262
TOTALS FOR CAPITAL OUTLAY		10,152	15,284	0	0	8,262	8,262	8,262
10-010-1905.00	INTEREST EXPENSE	5,428	1,416	1,416	0	0	0	0
10-010-8500.00	PAYMENT ON DEBT	136,029	89,409	89,408	0	0	0	0
TOTALS FOR DEBT SERVICE		141,457	90,825	90,824	0	0	0	0
10-010-5090.10	TRANSFERS OUT-GENERAL FD	249,044	269,047	269,047	269,047	269,047	269,047	269,047
10-010-5090.30	TRANSFERS OUT-DOMESTIC V	14,384	6,824	20,700	8,000	8,000	8,000	8,000
TOTALS FOR OTHER FINANCING USES		263,428	275,871	289,747	277,047	277,047	277,047	277,047
TOTALS FOR DEPT 010		1,406,794	1,275,922	1,340,074	1,223,321	1,231,583	1,231,583	1,231,583

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:

Major Budgetary Issues and Operational Trends:

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-10	FY-10
					PROPOSED	AMENDED
EXPENDITURES	FY-08	FY-09	FY-09	FY-10	AMENDED	AMENDED
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Personnel	\$ 5,076,147	\$ 5,506,721	\$ 5,779,429	\$ 5,906,776	\$ 5,906,461	\$ 5,906,461
Operations	494,842	491,949	563,373	521,503	505,215	505,215
Capital	899,598	103,667	65,238	255,432	273,432	273,432
TOTAL	\$ 6,470,587	\$ 6,102,337	\$ 6,408,040	\$ 6,683,711	\$ 6,685,108	\$ 6,685,108
PERSONNEL:						
Full Time	101.00	102.00	102.00	103.00	106.00	108.00
Part Time	11.00	11.00	11.00	13.00	15.00	12.00
PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Number of Calls for Service ³	44,200	59,150	61,500	62,700	62,700	62,700
Prisoners Processed	1,227	1,230	1,241	1,300	1,300	1,300
\$ Stolen Property	\$ 746,749	\$ 950,000	\$ 1,223,990			
# of Animal Control Calls			1,135	1,200	1,200	1,200
Output/Workload						
Citations Issued	9,417	11,103	8,250	9,000	9,000	9,000
Warnings Issued	4,621	9,894	6,013	7,800	7,800	7,800
Arrests Made	1,171	1,208	1,244	1,290	1,290	1,290
\$ Property Recovered	\$ 70,094	\$ 114,015	\$ 97,165			
#Juveniles Arrested	118	123	126	130	130	130
#Adult Cases Files	3,862	3,875	3,117	3,200	3,200	3,200
Accidents Worked	1,352	1080 w/o PP acc	950 w/o PP acc	975	975	975
Animals Picked Up	193	178	360	480	480	480
Animals Returned to Owners	175	92	160	10	10	10
Dead Animals Removed	77	40	96	60	60	60
# of Fingerprints Done			812	950	950	980
Efficiency Measures/Impact						
Budget per Capita	\$158.21	\$142.58	\$149.72	\$151.90	\$151.93	\$151.93
Effectiveness Measures/Outcome						

POLICE DEPARTMENT - 020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-020-1101.00	SALARIES EXPENSE	4,276,650	4,673,025	4,898,341	4,957,922	4,957,922	4,957,922	4,957,922
10-020-1104.00	PROMOTIONS EXPENSE	0	0	4,485	4,125	4,125	4,125	4,125
10-020-1201.00	OVERTIME EXPENSE	225,147	204,794	190,000	190,000	190,000	190,000	190,000
10-020-1304.00	PAYROLL TAXES EXPENSE	329,660	356,169	389,601	394,132	394,132	393,817	393,817
10-020-1930.00	SUB CONTRACT WORK EXPENSE	0	30,100	28,405	36,440	36,440	36,440	36,440
10-020-1940.00	ANIMAL CONTROL EXPENSE	6,026	4,694	5,000	4,800	4,800	4,800	4,800
10-020-2011.00	ADVERTISING/PUBLISHING	1,624	1,908	2,500	2,200	2,200	2,200	2,200
10-020-2021.00	PRINTING EXPENSE	4,455	3,558	4,000	3,700	3,700	3,700	3,700
10-020-2025.00	POSTAGE EXPENSE	389	838	800	800	800	800	800
10-020-2121.00	TELEPHONE EXPENSE	36,559	33,690	39,200	35,000	35,000	35,000	35,000
10-020-2170.00	MISCELLANEOUS EXPENSE	499	568	500	400	400	600	600
10-020-2172.00	CANINE EXPENSE	1,043	1,705	2,500	2,500	2,500	2,500	2,500
10-020-2211.00	REPAIRS CITY BUILDINGS	90	195	1,000	500	500	500	500
10-020-2214.00	MAINTENANCE CONTRACT EXP	19,359	27,340	36,400	59,000	59,000	59,000	59,000
10-020-2215.00	REPAIRS EXPENSE	8,934	11,481	11,700	11,000	19,501	19,501	19,501
10-020-2314.00	RENTAL CONTRACTS EXPENSE	24,317	26,233	31,040	26,000	26,000	26,000	26,000
10-020-2401.00	OFFICE SUPPLIES EXPENSE	18,170	11,794	13,000	12,000	13,000	13,000	13,000
10-020-2402.00	OFFICE FURNITURE EXPENSE	10,217	3,431	5,500	4,000	4,000	4,000	4,000
10-020-2403.00	SMALL EQUIPMENT (NOT OFFICE)	2,181	1,510	2,000	2,000	2,000	2,000	2,000
10-020-2405.00	SPECIALTY SUPPLIES EXP	36,331	43,070	44,650	30,000	30,000	30,000	30,000
10-020-2405.04	SPECIALTY SUPPLIES-SR TEA	5,623	5,999	6,000	3,600	3,600	3,600	3,600
10-020-2405.07	SPECIALTY SUPPLIES-TRAFFIC	4,793	3,827	4,000	4,000	4,000	4,000	4,000
10-020-2405.10	SPECIALTY SUPPLIES-SRO/JA	1,010	800	1,000	500	500	2,500	2,500
10-020-2405.30	SPECIALTY SUPPLIES-WEAPON	97,517	44,103	47,800	41,200	41,200	41,200	41,200
10-020-2406.00	OFFICE EQUIPMENT	5,603	1,153	1,700	2,500	2,500	2,500	2,500
10-020-2436.00	UNIFORM ALLOWANCE EXPENSE	55,803	66,446	64,000	64,000	64,000	64,000	64,000
10-020-2601.00	VEHICLE MAINTENANCE EXP	23,019	25,029	26,500	26,500	30,000	30,000	30,000
10-020-2701.00	TRAINING EXPENSE	57,092	38,068	66,300	60,000	60,000	60,000	60,000
10-020-2703.00	AUTO MILEAGE EXPENSE	996	3,268	3,000	2,500	2,500	2,500	2,500
10-020-2711.00	PUBLICATIONS EXPENSE	3,477	2,683	4,000	3,000	3,000	3,000	3,000
10-020-2712.00	ASSOCIATION DUES EXPENSE	1,607	1,539	2,700	2,200	2,200	2,200	2,200
10-020-2801.00	WORKMENS COMPENSATION EXP	88,284	126,431	124,216	192,152	192,152	192,152	192,152
10-020-2802.00	POLICE PROFESSNL LIAB EXP	36,084	36,986	36,986	39,945	39,945	39,945	39,945
10-020-2807.00	JOB HEALTH EXPENSE	7,427	4,802	5,500	4,500	4,500	4,500	4,500
10-020-2920.00	PROGRESS & DEVELOPMENT	0	50	200	300	600	600	600
10-020-2930.00	SPECIAL ACCOUNT EXPENSE	6,189	6,106	6,500	6,000	6,000	6,000	6,000
10-020-2931.00	SPECIAL PROJECTS EXPENSE	2,309	4,489	1,500	1,500	1,500	1,500	1,500
10-020-2935.00	GRANT # 2006-CK-WX-0186	28,135	6,683	47,020	28,455	28,455	28,455	28,455
10-020-2935.01	GRANT # 2006-CK-WX-0136	16,522	52,488	54,654	9,524	9,524	9,524	9,524
10-020-2935.03	DV EQUIP 2008-DD-BX-0638	0	1,392	0	3,767	3,767	3,767	3,767
10-020-2935.04	EXPENSE - 2009 JAG GRANT	0	0	0	35,152	35,152	35,152	35,152
10-020-7550.00	POLICE DONATION ACCT USES	50	1,104	2,500	2,500	2,500	2,500	2,500
TOTALS FOR EXPENDITURES		5,443,191	5,869,549	6,216,698	6,310,314	6,325,815	6,325,500	6,325,500
10-020-2951.00	CAPITAL OUTLAY EXPENSE	742,861	103,667	65,238	60,500	98,500	78,500	78,500
10-020-2952.00	CAPITAL OUTLAY-LEASE/PUR	156,737	0	0	194,932	194,932	194,932	194,932
TOTALS FOR CAPITAL OUTLAY		899,598	103,667	65,238	255,432	293,432	273,432	273,432

POLICE DEPARTMENT - 020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-020-1905.00	INTEREST EXPENSE	10,545	6,772	6,599	8,776	4,696	4,696	4,696
10-020-8500.00	PAYMENT ON DEBT	117,253	122,349	119,505	109,189	81,480	81,480	81,480
TOTALS FOR DEBT SERVICE		127,798	129,121	126,104	117,965	86,176	86,176	86,176
TOTALS FOR DEPT 020		6,470,587	6,102,337	6,408,040	6,683,711	6,705,423	6,685,108	6,685,108

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-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 2,249,099	\$ 2,380,465	\$ 2,403,214	\$ 2,321,745	\$ 2,321,745	\$ 2,321,745
Operations	1,253,688	1,356,474	1,204,806	1,288,053	1,332,917	1,382,917
Capital	473,852	15,149	20,215	372,400	783,950	813,950
TOTAL	\$ 3,976,639	\$ 3,752,088	\$ 3,628,235	\$ 3,982,198	\$ 4,438,612	\$ 4,518,612
PERSONNEL:						
Full time	58.00	58.00	58.00	58.00	58.00	58.00
Part time						

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Trailers of Trash picked up	1662	1476	1800	1800	1800	1800
# of Pot Holes Patched		489	525	500	500	500
Vehicles/Equipment serviced	1617	1093	1640			
Efficiency Measures/Impact						
Budget per Capita	\$97.23	\$87.67	\$84.77	\$90.50	\$100.88	\$102.70
Effectiveness Measures/Outcomes						

PUBLIC WORKS DEPARTMENT - 030

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-030-1101.00	SALARIES EXPENSE	1,759,531	1,886,541	1,909,928	1,818,658	1,818,658	1,818,658	1,818,658
10-030-1201.00	OVERTIME EXPENSE	214,516	171,733	166,700	175,000	175,000	175,000	175,000
10-030-1304.00	PAYROLL TAXES EXPENSE	142,906	150,861	161,488	152,515	152,515	152,515	152,515
10-030-1917.00	CONSULTING SERVICES EXP	0	0	0	4,000	4,000	4,000	4,000
10-030-1930.00	SUB CONTRACT WORK EXPENSE	46,105	80,451	83,540	80,000	80,000	80,000	130,000
10-030-2011.00	ADVERTISING & PUBLISH EXP	1,168	1,459	1,064	1,500	1,500	1,500	1,500
10-030-2021.00	PRINTING EXPENSE	47	429	429	500	500	500	500
10-030-2121.00	TELEPHONE EXPENSE	13,261	17,573	17,500	18,000	18,000	18,000	18,000
10-030-2131.00	UTILITIES EXPENSE	18,905	19,438	20,100	21,000	21,000	21,000	21,000
10-030-2170.00	MISCELLANEOUS EXPENSE	1,653	1,642	1,300	2,000	2,000	2,000	2,000
10-030-2175.00	VECTOR CONTROL EXPENSE	13,717	23,019	22,000	20,000	20,000	20,000	20,000
10-030-2201.00	JANITORIAL EXPENSE	6,245	7,489	8,400	7,500	7,500	7,500	7,500
10-030-2202.00	SANITATION EXPENSE	518,792	528,566	385,911	470,000	470,000	470,000	470,000
10-030-2211.00	REPAIR CITY BUILDINGS EXP	8,515	4,276	6,035	6,800	6,800	6,800	6,800
10-030-2214.00	MAINTENANCE CONTRACT EXP	1,500	0	0	1,500	1,500	1,500	1,500
10-030-2215.00	REPAIRS GENERAL EXPENSE	35	0	600	1,000	1,000	1,000	1,000
10-030-2216.00	GROUNDS MAINTENANCE EXP	5,036	5,406	5,200	5,000	5,000	5,000	5,000
10-030-2314.00	RENTAL CONTRACTS EXPENSE	12,992	11,644	13,550	13,000	13,000	13,000	13,000
10-030-2401.00	OFFICE SUPPLIES EXPENSE	5,827	6,396	4,515	6,000	6,000	6,000	6,000
10-030-2402.00	OFFICE FURNITURE EXPENSE	180	480	0	3,500	3,500	3,500	3,500
10-030-2403.00	SMALL EQUIPMENT(NOT OFC)	26,778	3,684	3,500	3,500	3,500	3,500	3,500
10-030-2404.00	SMALL TOOLS EXPENSE	5,891	9,100	7,500	7,000	7,000	7,000	7,000
10-030-2405.02	SPECIALTY SUPPLIES-CHEMIC	5,271	2,908	6,500	6,000	6,000	6,000	6,000
10-030-2405.03	SPECIALTY SUPPLIES-DRAINA	52,839	64,335	63,400	66,000	66,000	66,000	66,000
10-030-2405.04	SPECIALTY SUPPLIES-SANITA	0	0	0	25,000	25,000	25,000	25,000
10-030-2405.05	SPECIALTY SUPPLIES-S-WALK	0	0	0	4,000	4,000	4,000	4,000
10-030-2406.00	OFFICE EQUIPMENT	383	240	0	3,000	3,000	3,000	3,000
10-030-2436.00	UNIFORM ALLOWANCE EXPENSE	21,829	26,440	25,051	21,000	21,000	21,000	21,000
10-030-2436.03	UNIFORMS-PROTECTIVE EQUIP	1,673	5,091	5,276	5,500	5,500	5,500	5,500
10-030-2601.00	VEHICLE MAINTENANCE EXP	42,076	45,344	40,110	40,000	40,000	40,000	40,000
10-030-2601.02	VEHICLE MAINT-POLICE	41,751	45,149	42,000	40,000	40,000	40,000	40,000
10-030-2601.03	VEHICLE MAINT-PUBLIC WORK	26,047	20,206	18,900	18,000	18,000	18,000	18,000
10-030-2601.04	VEHICLE MAINT-CITY CLERK	0	106	500	500	500	500	500
10-030-2601.05	VEHICLE MAINT-RECREATION	2,694	3,500	4,000	3,500	3,500	3,500	3,500
10-030-2601.06	VEHICLE MAINT-FIRE	4,942	2,664	5,500	5,500	5,500	5,500	5,500
10-030-2601.07	VEHICLE MAINT-COMM DEV	2,986	2,166	2,500	2,500	2,500	2,500	2,500
10-030-2601.10	VEHICLE MAINT-FINANCE	0	254	500	0	0	0	0
10-030-2601.15	VEHICLE MAINT-ENGINEERING	112	4,021	5,500	5,000	5,000	5,000	5,000
10-030-2601.16	VEHICLE MAINT-SENIOR CTR	5,033	1,718	3,000	3,000	3,000	3,000	3,000
10-030-2604.16	VEHICLE BODY REPAIR-SEN	0	633	1,000	0	0	0	0
10-030-2608.00	HEAVY EQUIPMENT REPAIRS	4,198	989	4,500	2,500	2,500	2,500	2,500
10-030-2608.03	HEAVY EQUIPT REPAIR-PW	86,032	81,650	64,535	65,000	65,000	65,000	65,000
10-030-2608.05	HEAVY EQUIPT REPAIR-REC	6,086	10,372	7,500	7,000	7,000	7,000	7,000
10-030-2608.06	HEAVY EQUIPT REPAIR-FIRE	48,583	33,457	31,500	25,000	25,000	25,000	25,000
10-030-2608.16	HEAVY EQUIPT REPAIR-SEN C	396	1,332	2,163	1,500	1,500	1,500	1,500
10-030-2609.00	SMALL EQUIPMENT REPAIRS	0	775	0	1,500	1,500	1,500	1,500
10-030-2609.10	SMALL EQUIP-REPAIRS-FINAN	0	0	500	0	0	0	0

PUBLIC WORKS DEPARTMENT - 030

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-030-2610.00	WRECKER EXPENSE	1,075	1,500	1,250	1,500	1,500	1,500	1,500
10-030-2701.00	TRAINING EXPENSE	20,327	19,853	19,090	5,000	5,000	5,000	5,000
10-030-2703.00	AUTO MILEAGE EXPENSE	6,769	3,111	5,000	3,500	3,500	3,500	3,500
10-030-2704.00	SEMINARS EXPENSE	2,328	2,531	2,000	0	0	0	0
10-030-2711.00	PUBLICATIONS EXPENSE	537	760	700	500	500	500	500
10-030-2712.00	ASSOCIATION DUES EXPENSE	427	624	800	750	750	750	750
10-030-2801.00	WORKMENS COMPENSATION EXP	84,973	116,978	113,100	144,072	144,072	144,072	144,072
10-030-2807.00	JOB HEALTH EXPENSE	1,016	437	581	0	0	0	0
10-030-2931.00	SPECIAL PROJECTS EXPENSE	0	3,003	11,500	0	0	0	0
TOTALS FOR EXPENDITURES		3,273,983	3,432,334	3,307,716	3,324,295	3,324,295	3,344,295	3,394,295
10-030-2951.00	CAPITAL OUTLAY EXPENSE	27,922	15,149	20,215	53,400	439,900	201,450	231,450
10-030-2952.00	CAPITAL OUTLAY-LEASE/PUR	445,930	0	0	319,000	582,500	582,500	582,500
TOTALS FOR CAPITAL OUTLAY		473,852	15,149	20,215	372,400	1,022,400	783,950	813,950
10-030-1905.00	INTEREST EXPENSE	24,142	29,269	29,843	28,906	34,234	34,234	34,234
10-030-8500.00	PAYMENT ON DEBT	204,662	275,336	270,461	256,597	276,133	276,133	276,133
TOTALS FOR DEBT SERVICE		228,804	304,605	300,304	285,503	310,367	310,367	310,367
TOTALS FOR DEPT 030		3,976,639	3,752,088	3,628,235	3,982,198	4,657,062	4,438,612	4,518,612

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-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	
					PROPOSED AMENDED BUDGET	FY-10 AMENDED BUDGET
Personnel	\$ 233,116	\$ 247,668	\$ 245,405	\$ 253,627	\$ 253,627	\$ 253,627
Operations	478,730	449,754	498,819	549,434	524,534	524,534
Capital	-	-	-	4,000	13,500	13,500
TOTAL	\$ 711,846	\$ 697,422	\$ 744,224	\$ 807,061	\$ 791,661	\$ 791,661
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Council Meetings-Regular	24	19	24			
Council Meetings-Special	4	3	3			
Council Meetings - Organization	1	1	1			
Cash Receipts	\$ 38,426,781	\$ 34,065,696	\$ 34,065,696			
Number of Receipts	14,497	9,778	9,778			
Number of Work Sessions	5	6	7			
Number of Committee Meetings	7	3	3			
Number of Miscellaneous Meetings	-	-	-			
Number of Resolutions/Ordinances	288	-	-			
Number of Cemetery Spaces Sold	56	124	124			
Number of Notary Services Provided	360	725	725			
Efficiency Measures/Impact						
Budget per Capita	\$17.40	\$16.29	\$17.39	\$18.34	\$17.99	\$17.99
Effectiveness Measures/Outcomes						

CITY CLERK DEPARTMENT - 040

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-040-1101.00	SALARIES EXPENSE	205,942	222,326	214,495	224,569	224,569	224,569	224,569
10-040-1201.00	OVERTIME EXPENSE	4,489	4,524	9,000	5,000	5,000	5,000	5,000
10-040-1304.00	PAYROLL TAXES EXPENSE	15,617	16,649	17,097	17,852	17,852	17,852	17,852
10-040-1914.00	ELECTION EXPENSE	28,541	0	0	25,000	0	0	0
10-040-1930.00	SUB CONTRACT WORK EXPENSE	0	0	0	5,100	5,100	5,100	5,100
10-040-2011.00	ADVERTISING & PUBLISH EXP	35,861	27,044	35,000	35,000	35,000	35,000	35,000
10-040-2011.10	ADVERTISING-REZONING EXP	14,642	818	10,000	5,000	5,000	5,000	5,000
10-040-2021.00	PRINTING EXPENSE	323	0	5,000	5,000	5,000	5,000	5,000
10-040-2025.00	POSTAGE EXPENSE	32,667	26,385	40,000	35,000	35,000	35,000	35,000
10-040-2121.00	TELEPHONE EXPENSE	60	37	125	50	50	50	50
10-040-2170.00	MISCELLANEOUS EXPENSE	707	2,041	2,600	1,500	1,500	1,500	1,500
10-040-2170.80	MISCELLANEOUS-DISABILITY	0	871	0	0	0	0	0
10-040-2214.00	MAINTENANCE CONTRACT EXP	1,695	1,695	2,500	2,500	2,500	2,500	2,500
10-040-2215.00	REPAIRS EXPENSE	0	0	250	100	100	100	100
10-040-2314.00	RENTAL CONTRACTS EXPENSE	5,542	6,279	7,800	6,500	6,500	6,500	6,500
10-040-2401.00	SUPPLIES OFFICE EXPENSE	5,676	3,537	4,600	4,000	4,000	4,000	4,000
10-040-2402.00	OFFICE FURNITURE EXPENSE	264	0	0	0	0	0	0
10-040-2406.00	OFFICE EQUIPMENT	350	487	500	0	0	0	0
10-040-2701.00	TRAINING EXPENSE	6,141	3,015	3,400	5,000	5,000	5,000	5,000
10-040-2703.00	AUTO MILEAGE EXPENSE	25	0	100	50	50	50	50
10-040-2711.00	PUBLICATIONS EXPENSE	4,282	2,383	4,900	4,900	4,900	4,900	4,900
10-040-2712.00	ASSOCIATION DUES EXPENSE	746	70	750	350	350	350	350
10-040-2714.00	CREDIT CARD BANK FEES	8,957	10,214	7,000	8,000	8,000	8,000	8,000
10-040-2801.00	WORKMENS COMPENSATION EXP	644	904	1,098	956	956	956	956
10-040-2803.00	BONDS AND INSURANCE EXP	1,049	2,200	3,200	2,200	2,200	2,200	2,200
10-040-2804.00	INSURANCE DEDUCTIBLE EXP	13,329	16,349	21,000	25,000	25,000	25,000	25,000
10-040-2805.00	MULTI-PERIL POLICY BLDGS	140,269	154,564	158,533	170,241	170,241	170,241	170,241
10-040-2806.00	EMPLOYEE HONESTY BOND EXP	250	250	315	250	250	250	250
10-040-2807.00	JOB HEALTH EXPENSE	33	0	0	0	0	0	0
10-040-2810.00	AUTOMOBILE INSURANCE EXP	136,849	143,691	143,691	157,646	157,646	157,646	157,646
10-040-2811.00	EQUIPMENT INSURANCE EXP	46,896	51,089	51,271	56,397	56,397	56,397	56,397
TOTALS FOR EXPENDITURES		711,846	697,422	744,224	803,161	778,161	778,161	778,161
10-040-2951.00	CAPITAL OUTLAY EXPENSE	0	0	0	4,000	4,000	4,000	4,000
TOTALS FOR CAPITAL OUTLAY		0	0	0	4,000	4,000	4,000	4,000
TOTALS FOR DEPT 040		711,846	697,422	744,224	807,161	791,661	791,661	791,661

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-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	FY-10
					PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 1,320,953	\$ 1,436,280	\$ 1,533,173	\$ 1,573,406	\$ 1,568,406	\$ 1,568,406
Operations	866,076	857,818	1,001,283	1,031,265	1,126,265	1,126,265
Capital	400,407	91,718	45,000	71,749	259,131	268,669
TOTAL	\$ 2,587,436	\$ 2,385,816	\$ 2,579,456	\$ 2,676,420	\$ 2,953,802	\$ 2,963,340
PERSONNEL:						
Full time	25.00	25.00	25.00	25.00	25.00	25.00
Part time	19.00	18.00	18.00	16.00	16.00	16.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Memberships Sold	514	600	600	625	625	625
Meeting Room Rentals	250	300	300	300	300	300
Party Packages	250	300	300	320	320	320
Family Reunions	10	20	20	20	20	20
Special Event/Programs/Kidz Kamp	26	30	30	41	41	41
Swim Lessons	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	342	400	400	405	405	405
Special Events/Programs/Kidz Kamp	2938	3500	3500	3750	3750	3750
Purchasing	3120	3700	3700	3900	3900	3900
Assisting Public	4940	5040	5040	5100	5100	5100
Staff/Dept. Head/City Council Meeting	235	308	308	308	308	308
Safety Meetings/Training	250	300	300	300	300	300
Miscellaneous Errands	150	200	200	200	200	200
Maintaining Facility Usage Records	156	260	260	275	275	275
Payroll Support	208	230	247	247	247	247
Account Processing	1750	2000	2000	2100	2100	2100
Daily Cash Reconciliation/Reports	925	1000	1000	1050	1050	1050
Administrative Support	825	950	950	1000	1000	1000
Facility Scheduling	390	500	520	550	550	550
Office Administration	1040	2080	2080	2500	2500	2500
Park Board Meetings	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	\$63.26	\$55.74	\$60.27	\$60.83	\$67.13	
Effectiveness Measures/Outcomes						

RECREATION DEPARTMENT - 050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-050-1101.00	SALARIES EXPENSE	973,620	1,067,077	1,173,002	1,195,793	1,195,793	1,195,793	1,195,793
10-050-1105.00	SEASONAL EMPLOYEES EXP	164,369	174,541	151,014	166,073	166,073	166,073	166,073
10-050-1201.00	OVERTIME EXPENSE	15,804	20,432	11,000	11,000	11,000	11,000	11,000
10-050-1304.00	PAYROLL TAXES EXPENSE	83,788	92,659	102,129	105,024	105,024	105,024	105,024
10-050-1930.00	SUB CONTRACT WORK EXPENSE	167,786	167,974	174,660	184,760	184,760	184,760	184,760
10-050-1931.00	TRANSPORTATION SERVICES	19,583	25,087	50,000	45,000	45,000	45,000	45,000
10-050-1940.00	TREE REMOVAL EXPENSE	5,358	8,400	5,500	5,000	5,000	5,000	5,000
10-050-2011.00	ADVERTISING & PUBLISH EXP	4,256	2,162	2,500	2,500	2,500	2,500	2,500
10-050-2021.00	PRINTING EXPENSE	0	0	500	500	500	500	500
10-050-2025.00	POSTAGE EXPENSE	12	0	150	150	150	150	150
10-050-2121.00	TELEPHONE EXPENSE	12,137	11,208	13,250	11,400	11,400	11,400	11,400
10-050-2131.00	UTILITIES EXPENSE	182,634	205,775	198,925	203,450	203,450	203,450	203,450
10-050-2170.00	MISCELLANEOUS EXPENSE	1,016	212	600	600	600	600	600
10-050-2201.00	JANITORIAL EXPENSE	25,155	24,438	24,250	25,000	25,000	25,000	25,000
10-050-2211.00	REPAIRS-CITY BUILDING EXP	54,484	52,867	35,500	45,000	45,000	45,000	45,000
10-050-2212.00	REPAIRS-POOL EXPENSE	6,490	13,279	7,000	7,140	7,140	7,140	7,140
10-050-2214.00	MAINTENANCE CONTRACT EXP	6,038	6,631	10,215	10,715	10,715	10,715	10,715
10-050-2215.00	REPAIRS EXPENSE	29,384	32,294	18,000	33,000	33,000	33,000	33,000
10-050-2216.00	GROUNDS MAINTENANCE EXP	0	2,020	3,500	3,500	3,500	3,500	3,500
10-050-2314.00	RENTAL CONTRACTS EXPENSE	35,951	35,906	33,860	36,435	36,435	36,435	36,435
10-050-2401.00	OFFICE SUPPLIES EXPENSE	7,899	9,511	11,575	12,000	12,000	12,000	12,000
10-050-2402.00	OFFICE FURNITURE	2,261	0	1,500	1,500	1,500	1,500	1,500
10-050-2403.00	SMALL EQUIPMENT (NOT OFFICE)	2,438	1,396	2,625	3,000	3,000	3,000	3,000
10-050-2404.00	SMALL TOOLS EXPENSE	4,452	1,909	3,000	4,000	4,000	4,000	4,000
10-050-2405.00	SPECIALTY SUPPLIES EXP	59,541	80,013	73,500	100,000	100,000	100,000	100,000
10-050-2406.00	OFFICE EQUIPMENT	345	256	1,000	1,000	1,000	1,000	1,000
10-050-2436.00	UNIFORM ALLOWANCE EXP	12,572	14,337	16,910	15,916	15,916	15,916	15,916
10-050-2436.05	UNIFORM-PROTECTIVE EQUIPT	3,236	2,937	3,600	5,550	5,550	5,550	5,550
10-050-2601.00	VEHICLE MAINTENANCE EXP	53	0	100	100	100	100	100
10-050-2609.00	SMALL EQUIP REPAIRS EXP	4,973	4,843	5,000	7,500	7,500	7,500	7,500
10-050-2701.00	TRAINING EXPENSE	14,260	14,425	20,790	9,790	4,790	4,790	4,790
10-050-2703.00	AUTO MILEAGE EXPENSE	63	233	250	250	250	250	250
10-050-2711.00	PUBLICATIONS EXPENSE	0	0	300	300	300	300	300
10-050-2712.00	ASSOCIATION FEES EXPENSE	1,525	1,251	1,985	4,215	4,215	4,215	4,215
10-050-2801.00	WORKMENS COMPENSATION EXP	48,921	46,723	51,592	61,112	61,112	61,112	61,112
10-050-2807.00	JOB HEALTH EXPENSE	4,383	3,149	3,136	3,148	3,148	3,148	3,148
10-050-2931.00	SPECIAL PROJECTS EXPENSE	3,832	7,571	10,000	0	0	95,000	95,000
10-050-2935.00	GRANT DISBURSEMENTS EXP	960	0	0	0	0	0	0
10-050-3500.00	SWIM POOL OPERATIONS EXP	26,574	32,643	30,100	21,154	21,154	21,154	21,154
10-050-3700.00	SPORT PROGRAM EQUIPM EXP	2,508	639	688	1,500	1,500	1,500	1,500
10-050-3700.06	SPORT EQUIP-SOCCER EXP	8,119	6,603	6,603	8,880	8,880	8,880	8,880
10-050-3700.08	SPORT EQUIP-BASEBALL EXP	4,675	5,732	5,735	15,355	15,355	15,355	15,355
10-050-3700.10	SPORT EQUIP-SOFTBALL GIRL	910	1,686	1,800	2,000	2,000	2,000	2,000
10-050-3700.11	SPORT EQUIP-BASKETBALL	1,459	1,510	1,432	1,630	1,630	1,630	1,630
10-050-3700.12	SPORT EQUIP-SWIM TEAM EXP	443	0	500	0	0	0	0
10-050-3700.15	SPORT EQUIP-SPECIAL EVENT	1,766	1,828	3,000	6,500	6,500	6,500	6,500
10-050-3700.16	SPORT EQUIP-ADLT BASKETBALL	18	0	0	0	0	0	0
10-050-3700.20	SPORT EQUIP-YOUTH VOLLEYB	404	0	200	700	700	700	700

RECREATION DEPARTMENT - 050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-050-3700.23	SPORT EQUIP-DUBLIN OPERATION	2,462	3,248	3,249	3,000	3,000	3,000	3,000
10-050-3700.31	SPORT EQUIP-PRESCHOOL EXP	3,662	2,975	3,500	3,500	3,500	3,500	3,500
10-050-3700.40	SPORT EQUIP-FOOTBALL EXP	3,943	95	100	2,400	2,400	2,400	2,400
10-050-3700.50	SPORT EQUIP-TENNIS EXP	921	1,818	1,840	1,840	1,840	1,840	1,840
10-050-3800.00	SEASONAL PROGRAM EXPENSE	25,506	27,162	27,500	38,000	38,000	38,000	38,000
10-050-7550.00	REC DONATION ACCT EXPENSE	(2,720)	0	0	0	0	0	0
10-050-7560.00	NEIGHBORHOOD PK ACCT EXP	137,365	49,852	200,000	150,000	150,000	150,000	150,000
TOTALS FOR EXPENDITURES		2,177,594	2,267,307	2,507,665	2,577,880	2,572,880	2,667,880	2,667,880
10-050-2951.00	CAPITAL OUTLAY EXPENSE	327,644	91,718	45,000	71,749	76,749	268,669	268,669
10-050-2952.00	CAPITAL OUTLAY-LEASE/PUR	72,763	0	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		400,407	91,718	45,000	71,749	76,749	268,669	268,669
10-050-1905.00	INTEREST EXPENSE	1,610	3,577	3,577	2,004	2,004	2,004	2,004
10-050-8500.00	PAYMENT ON DEBT	7,825	23,214	23,214	24,787	24,787	24,787	24,787
TOTALS FOR DEBT SERVICE		9,435	26,791	26,791	26,791	26,791	26,791	26,791
TOTALS FOR DEPT 050		2,587,436	2,385,816	2,579,456	2,676,420	2,676,420	2,963,340	2,963,340

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 08	FY 09	FY-09	FY-10	FY-10	FY 10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 4,186,462	\$ 4,344,912	\$ 4,442,632	\$ 4,525,299	\$ 4,531,299	\$ 4,531,299
Operations	404,748	486,075	795,456	560,286	843,915	843,915
Capital	839,759	237,810	15,000	24,362	50,708	50,708
TOTAL	\$ 5,430,969	\$ 5,068,797	\$ 5,253,088	\$ 5,109,947	\$ 5,425,922	\$ 5,425,922
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand	FY 08	FY 09**	FY-09	FY 10**	FY-10	FY 10**
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Call Answered	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	\$132.79	\$118.43	\$122.74	\$116.14	\$123.32	\$123.32
Effectiveness Measures/Outcomes						

FIRE DEPARTMENT - 060

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-060-1101.00	SALARIES EXPENSE	3,388,771	3,601,255	3,658,306	3,726,447	3,726,447	3,726,447	3,726,447
10-060-1103.06	PARAMEDIC INCENTIVE EXP	89,063	106,375	109,000	119,500	119,500	119,500	119,500
10-060-1104.00	PROMOTIONS EXPENSE	0	0	0	10,473	10,473	10,473	10,473
10-060-1201.00	OVERTIME EXPENSE	108,646	92,672	95,000	80,000	80,000	80,000	80,000
10-060-1304.00	PAYROLL TAXES EXPENSE	260,077	278,352	295,466	301,136	301,136	301,136	301,136
10-060-1930.00	SUB-CONTRACT WORK EXPENSE	7,440	17,835	16,000	26,435	26,435	26,435	26,435
10-060-1940.00	DEPLOYMENT EXPENSE	0	0	85,000	85,000	85,000	85,000	85,000
10-060-2011.00	ADVERTISING & PUBLISH EXP	339	1,066	1,200	1,300	1,300	1,300	1,300
10-060-2021.00	PRINTING EXPENSE	42	0	700	700	700	700	700
10-060-2121.00	TELEPHONE EXPENSE	18,735	20,726	20,726	21,000	21,000	21,000	21,000
10-060-2131.00	UTILITIES EXPENSE	47,350	51,250	58,000	54,165	54,165	54,165	54,165
10-060-2170.00	MISCELLANEOUS EXPENSE	482	858	900	900	900	900	900
10-060-2201.00	JANITORIAL EXPENSE	4,674	4,575	4,576	5,000	5,000	5,000	5,000
10-060-2211.00	REPAIRS CITY BUILDINGS	13,752	25,433	34,112	35,000	39,234	39,234	39,234
10-060-2214.00	MAINTENANCE CONTRACT EXP	14,049	23,676	25,584	26,660	26,660	26,660	26,660
10-060-2215.00	REPAIRS EXPENSE	4,408	5,610	5,610	5,500	5,500	5,500	5,500
10-060-2216.00	GROUNDS MAINTENANCE	392	282	873	1,000	1,000	1,000	1,000
10-060-2314.00	RENTAL CONTRACTS EXPENSE	9,910	5,164	6,250	2,500	2,500	2,500	2,500
10-060-2401.00	OFFICE SUPPLIES EXPENSE	5,298	6,239	6,239	5,000	8,500	8,500	8,500
10-060-2402.00	OFFICE FURNITURE EXPENSE	1,290	948	1,000	500	8,300	8,300	8,300
10-060-2403.00	SMALL EQUIPMENT (NOT OFC)	350	30	30	0	0	0	0
10-060-2404.00	SMALL TOOL EXPENSE	1,670	0	1,470	1,500	1,500	1,500	1,500
10-060-2404.10	SMALL TOOLS-SUPPRESSION	28,205	10,403	14,400	15,000	15,000	15,000	15,000
10-060-2404.20	SMALL TOOLS-EMS	4,124	4,075	6,500	6,500	6,500	6,500	6,500
10-060-2405.00	SUPPLIES INDUSTRIAL EXP	5,450	4,614	5,000	5,000	5,000	5,000	5,000
10-060-2405.10	SUPPLIES-INDUSTRIAL-SUPRE	11,026	7,330	7,363	5,000	5,000	5,000	5,000
10-060-2405.20	SUPPLIES-INDUSTRIAL-EMS	10,579	8,146	8,147	8,000	8,000	8,000	8,000
10-060-2412.00	FIREMEN EXPENSE	466	322	1,070	1,070	1,070	1,070	1,070
10-060-2413.00	SUPPLIES-PUBLIC ED MATERI	8,999	8,751	9,000	9,000	9,000	9,000	9,000
10-060-2414.00	SUPPLIES-INVEST MATERIALS	619	895	895	1,000	1,000	1,000	1,000
10-060-2436.00	UNIFORM ALLOWANCE EXPENSE	40,427	27,164	29,216	30,000	31,000	31,000	31,000
10-060-2436.06	UNIFORMS-PROTECTIVE EQUIP	33,308	25,319	28,605	5,000	10,000	10,000	10,000
10-060-2601.00	VEHICLE MAINTENANCE EXP	11,825	15,108	15,108	15,000	15,000	15,000	15,000
10-060-2602.00	VEHICLE MECHANICAL REPAIR	3,297	1,388	1,388	750	15,000	15,000	15,000
10-060-2604.00	VEHICLE BODY REPAIR EXP	0	0	1	0	0	0	0
10-060-2609.00	SMALL EQUIPM REPAIRS EXP	2,363	3,278	3,500	3,500	3,500	3,500	3,500
10-060-2701.00	TRAINING EXPENSE	114,401	82,547	85,000	50,350	50,350	50,350	50,350
10-060-2703.00	AUTO MILEAGE EXPENSE	1,171	108	1,000	0	0	0	0
10-060-2704.00	SEMINARS EXPENSE	260	300	450	0	0	0	0
10-060-2711.00	PUBLICATIONS EXPENSE	39	101	1,000	1,000	1,000	1,000	1,000
10-060-2712.00	ASSOCIATION DUES EXPENSE	2,642	3,562	4,065	3,500	3,950	3,950	3,950
10-060-2801.00	WORKMENS COMPENSATION EXP	131,273	128,903	139,089	179,966	179,966	179,966	179,966
10-060-2807.00	JOB HEALTH EXPENSE	20,236	2,025	2,500	32,900	32,900	32,900	32,900
10-060-2930.00	SPECIAL ACCOUNT FIRE EXP	2,000	2,000	2,000	0	0	0	0
10-060-2931.00	SPECIAL PROJECTS EXPENSE	30,001	0	0	0	30,000	0	0
10-060-2935.01	GRANT EXP-EMA # 06-353-R	17,752	0	0	0	0	0	0
10-060-2935.02	GRANT EXP-EMA # 05-219-R	270	0	0	0	0	0	0

FIRE DEPARTMENT - 060

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-060-2935.03	GRANT EXP-EMA # 07-171-R	573	0	0	0	0	0	0
10-060-2935.04	GRANT EXP-EMW-07-FP-00787	0	760	79,919	0	0	0	0
10-060-2935.05	GRANT EXP-EMA # 08-292-R	0	25,995	25,200	0	0	0	0
10-060-2935.06	GRANT EXP-EMW-08-FO-00775	0	0	38,250	0	0	0	0
10-060-2935.07	GRANT EXP-EMA # 08-SHL	0	26,477	70,522	0	0	0	0
10-060-2935.08	GRANT EXP-EMA # 08-MAL	0	4,269	17,926	0	0	0	0
10-060-2935-09	GRANT EXP-EMW-2009-FO-10042	0	0	0	0	217,020	217,020	217,020
10-060-2935-10	GRANT EXP-2009-FP-00753	0	0	0	0	9,850	9,850	9,850
10-060-2935-11	GRANT EXP-AMAS SUSTAINMENT	0	0	0	0	26,525	26,525	26,525
10-060-7550.00	FIRE DEPT DONATION USES	898	1,470	10,000	10,000	10,000	10,000	10,000
TOTALS FOR EXPENDITURES		4,458,942	4,637,656	5,033,156	4,892,252	5,147,350	5,181,881	5,181,881
10-060-2951.00	CAPITAL OUTLAY EXPENSE	163,913	237,810	15,000	24,362	50,708	50,708	50,708
10-060-2952.00	CAPITAL OUTLAY-LEASE/PUR	675,846	0	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		839,759	237,810	15,000	24,362	50,708	50,708	50,708
10-060-1905.00	INTEREST EXPENSE	33,318	47,211	44,483	40,817	40,817	40,817	40,817
10-060-8500.00	PAYMENT ON DEBT	98,950	146,120	160,449	152,516	152,516	152,516	152,516
TOTALS FOR DEBT SERVICE		132,268	193,331	204,932	193,333	193,333	193,333	193,333
TOTALS FOR DEPT 060		5,430,969	5,068,797	5,253,088	5,109,947	5,391,391	5,425,922	5,425,922

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-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	
					PROPOSED AMENDED BUDGET	FY-10 AMENDED BUDGET
Personnel	\$ 942,546	\$ 938,027	\$ 898,823	\$ 304,965	\$ 299,965	\$ 299,965
Operations	72,827	70,796	106,072	80,000	83,400	83,400
Capital	34,420	-	-	-	1,600	1,600
TOTAL	\$ 1,049,793	\$ 1,008,823	\$ 1,004,895	\$ 384,965	\$ 384,965	\$ 384,965
PERSONNEL:						
Full time	19.00	19.00	19.00	5.00	5.00	5.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44000
Output/Workload						
Board of Adjustments Cases	30	30	29	30	30	30
# of Residential Lots Appr.	551	600	250	500	500	500
# of Site Plans Appr.	25	25	30	25	25	25
# of Rezoning, Code Changes, etc.	16	16	30	20	20	20
Efficiency Measures/Impact						
Per Capita	\$25.67	\$23.57	\$23.48	\$8.75	\$8.75	\$8.75
Effectiveness Measures/Outcomes						

PLANNING DEPARTMENT - 070

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-070-1101.00	SALARIES EXPENSE	841,105	830,654	778,194	266,504	261,364	261,364	261,364
10-070-1201.00	OVERTIME EXPENSE	8,266	8,565	12,000	0	140	140	140
10-070-1304.00	PAYROLL TAXES EXPENSE	63,042	63,339	60,450	20,847	20,847	20,847	20,847
10-070-1902.10	MICROFILM/LARGE MAPS EXP	50	(155)	1,000	1,000	500	500	500
10-070-1917.00	CONSULTANT FEE EXPENSE	2,490	20,228	23,498	20,000	20,000	20,000	20,000
10-070-1920.00	BOARD EXPENSE	6,456	3,773	4,000	6,000	6,000	6,000	6,000
10-070-1930.00	SUB CONTRACT WORK EXPENSE	2,590	(257)	0	6,000	11,000	11,000	11,000
10-070-2011.00	ADVERTISING/PUBLISH EXP	6,990	829	4,000	4,000	4,000	4,000	4,000
10-070-2021.00	PRINTING EXPENSE	4,872	3,714	6,000	2,500	2,500	2,500	2,500
10-070-2121.00	TELEPHONE EXPENSE	3,237	4,382	7,200	2,000	2,000	2,000	2,000
10-070-2170.00	MISCELLANEOUS EXPENSE	3,975	687	2,000	2,000	2,000	2,000	2,000
10-070-2214-00	MAINTENANCE CONTRACT	0	0	0	0	1,000	1,000	1,000
10-070-2215.00	REPAIRS-GENERAL EXPENSE	172	0	2,000	500	500	500	500
10-070-2314.00	RENTAL CONTRACTS EXPENSE	4,653	5,878	11,500	11,500	11,500	11,500	11,500
10-070-2401.00	OFFICE SUPPLIES EXPENSE	17,564	12,049	15,500	4,000	4,000	4,000	4,000
10-070-2402.00	OFFICE FURNITURE EXPENSE	7,193	719	2,000	1,500	1,000	1,000	1,000
10-070-2404.00	SMALL TOOLS EXPENSE	2,391	1,344	3,000	0	0	0	0
10-070-2405.00	SPECIALTY SUPPLIES	718	964	1,000	500	500	500	500
10-070-2406.00	OFFICE EQUIPMENT	1,536	180	1,500	1,000	1,000	1,000	1,000
10-070-2436.00	UNIFORM ALLOWANCE EXPENSE	0	0	1,000	0	0	0	0
10-070-2701.00	TRAINING EXPENSE	8,149	12,341	17,500	6,000	6,000	6,000	6,000
10-070-2703.00	AUTO MILEAGE EXPENSE	251	220	1,000	1,000	1,000	1,000	1,000
10-070-2704.00	SEMINARS EXPENSE	8,242	9,884	12,000	6,000	6,000	6,000	6,000
10-070-2711.00	PUBLICATIONS EXPENSE	2,568	2,817	6,000	3,000	1,400	1,400	1,400
10-070-2712.00	ASSOCIATION DUES EXPENSE	2,218	3,185	4,000	4,000	4,000	4,000	4,000
10-070-2801.00	WORKMENS COMPENSATION EXP	13,597	12,520	15,679	5,114	5,114	5,114	5,114
10-070-2807.00	JOB HEALTH EXPENSE	145	704	2,000	500	500	500	500
10-070-2920.00	PROGRESS & DEVELOPMENT EXP	1,596	1,365	2,000	2,000	2,000	2,000	2,000
10-070-2931.00	SPECIAL PROJECTS EXPENSE	1,307	8,874	8,874	7,500	7,500	7,500	7,500
TOTALS FOR EXPENDITURES		1,015,373	1,008,823	1,004,895	384,965	383,365	383,365	383,365
10-070-2951.00	CAPITAL OUTLAY EXPENSE	34,420	0	0	0	1,600	1,600	1,600
TOTALS FOR CAPITAL OUTLAY		34,420	0	0	0	1,600	1,600	1,600
TOTALS FOR DEPT 070		1,049,793	1,008,823	1,004,895	384,965	384,965	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-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	FY-10
					PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 390,546	\$ 437,790	\$ 434,148	\$ 441,423	\$ 442,605	\$ 442,605
Operations	745,657	581,738	636,015	653,208	653,208	653,208
Capital	5,443	86,209	71,000	-	10,625	10,625
TOTAL	\$ 1,141,646	\$ 1,105,737	\$ 1,141,163	\$ 1,094,631	\$ 1,106,438	\$ 1,106,438
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Cases Opened	13,468	8,655	8,655	8,655	8,655	8655
Cases Closed	14,407	10,316	10,316	10,316	10,316	10316
Warrants Issued	1,215	1,079	1,079	1,079	1,079	1079
Efficiency Measures/Impact						
Budget per Capita	\$27.91	\$25.83	\$26.66	\$24.88	\$25.15	\$0.00
Effectiveness Measures/Outcomes						

COURT CLERK DEPARTMENT - 080

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-080-1101.00	SALARIES EXPENSE	356,427	394,795	332,788	340,586	340,586	340,586	340,586
10-080-1101.30	SALARIES - JUDGES EXPENSE	0	0	60,834	50,544	50,544	50,544	50,544
10-080-1104.00	SALARIES-BAIFF EXPENSE	825	1,259	1,717	2,040	2,040	2,040	2,040
10-080-1201.00	OVERTIME EXPENSE	0	514	800	685	685	685	685
10-080-1201.08	OVERTIME-BAIFF EXPENSE	5,659	4,975	5,373	14,667	14,667	14,667	14,667
10-080-1304.00	PAYROLL TAXES EXPENSE	23,543	25,907	30,716	31,252	31,252	31,252	31,252
10-080-1801.00	RETURNED/REDUCED BONDS	14,914	15,862	17,237	12,905	12,905	12,905	12,905
10-080-1805.00	INTERPRETING SERVICES EXP	0	124	0	0	0	0	0
10-080-1820.00	FAIR TRIAL FUND EXPENSE	31,406	46,391	29,363	36,750	36,750	36,750	36,750
10-080-1821.00	CRIME VICTIMS COMP EXP	20,646	19,449	19,164	19,508	19,508	19,508	19,508
10-080-1822.00	STATE GENERAL FUND EXP	93,779	0	0	0	0	0	0
10-080-1824.00	ALABAMA PEACE OFFICERS	27,233	22,088	25,402	21,664	21,664	21,664	21,664
10-080-1828.00	STATE DRIVERS FUND EXP	36,063	0	0	0	0	0	0
10-080-1829.00	CRIMINAL HISTORY PROCESSING	7,473	0	0	0	0	0	0
10-080-1830.00	IMPAIRED DRIVERS TRUST FD	1,140	0	0	0	0	0	0
10-080-1831.00	DNA EXPENSE	8,981	0	0	0	0	0	0
10-080-1832.00	ALABAMA CHEMICAL TESTING	1,124	0	0	0	0	0	0
10-080-1833.00	DUI FINES-STATE GENERAL F	2,050	0	0	0	0	0	0
10-080-1834.00	AL FORENSIC SER. TR. FUND	297	0	0	0	0	0	0
10-080-1835.00	POST COMMISSION FUND EXP	7,721	0	0	0	0	0	0
10-080-1836.00	TRAFFIC SAFETY TRUST FUND	7,721	0	0	0	0	0	0
10-080-1837.00	ADVANCED TECH & DATA FUND	13,374	0	0	0	0	0	0
10-080-1842.00	UJS DRUG DOCKET FEES EXP	240	0	0	0	0	0	0
10-080-1843.00	AL HEAD INJURY FOUNDATION	165	0	0	0	0	0	0
10-080-1845.00	STATE COURT COSTS - ALL	207,048	248,607	216,153	286,403	286,403	286,403	286,403
10-080-1846.00	CITIZENSHIP TRUST FUND	0	3,040	0	85,000	85,000	85,000	85,000
10-080-1850.00	INTERPRETING SERVICES EXP	100	0	400	400	400	400	400
10-080-1930.00	SUB CONTRACT WORK EXPENSE	21,780	13,582	22,100	13,040	13,040	13,040	13,040
10-080-2021.00	PRINTING EXPENSE	199	582	500	500	500	500	500
10-080-2121.00	TELEPHONE EXPENSE	695	812	960	960	960	960	960
10-080-2211.00	REPAIRS-CITY BUILDING	0	2,720	0	0	0	0	0
10-080-2214.00	MAINTENANCE CONTRACT EXP	1,250	6,010	4,200	6,500	6,500	6,500	6,500
10-080-2314.00	RENTAL CONTRACTS EXPENSE	1,093	1,306	1,020	1,020	1,020	1,020	1,020
10-080-2401.00	SUPPLIES OFFICE EXPENSE	5,307	3,840	3,700	3,700	3,700	3,700	3,700
10-080-2401.10	OFFICE EQUIPMENT	389	0	0	0	0	0	0
10-080-2402.00	OFFICE FURNITURE EXPENSE	652	4,500	500	500	500	500	500
10-080-2403.00	SMALL EQUIPMENT (NOT OFFICE)	0	200	0	0	0	0	0
10-080-2406.00	OFFICE EQUIPMENT	0	1,707	2,300	1,000	1,000	1,000	1,000
10-080-2701.00	TRAINING EXPENSE	2,983	1,406	4,050	1,200	1,200	1,200	1,200
10-080-2703.00	AUTO MILEAGE EXPENSE	118	28	150	150	150	150	150
10-080-2711.00	PUBLICATIONS EXPENSE	1,198	1,211	1,250	1,250	1,250	1,250	1,250
10-080-2712.00	ASSOCIATION FEES EXPENSE	0	0	300	0	0	0	0
10-080-2801.00	WORKMENS COMPENSATION EXP	1,108	1,379	1,512	1,631	1,631	1,631	1,631
10-080-2932.00	JAIL EXPENSE	129,568	117,754	130,567	88,789	88,789	88,789	88,789
10-080-7500.00	FAIR TRIAL TAX (TO STATE)	101,934	64,409	106,472	73,169	73,169	73,169	73,169
TOTALS FOR EXPENDITURES		1,136,203	1,004,457	1,019,528	1,095,813	1,095,813	1,095,813	1,095,813

COURT CLERK DEPARTMENT - 080

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-080-2951.00	CAPITAL OUTLAY EXPENSE	5,443	52,548	86,209	0	10,625	10,625	10,625
TOTALS FOR CAPITAL OUTLAY		5,443	52,548	86,209	0	10,625	10,625	10,625
TOTALS FOR DEPT 080		1,141,646	1,057,005	1,105,737	1,095,813	1,106,438	1,106,438	1,106,438

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-08 ACTUAL	FY-09 ACTUAL	FY-09 96788	FY-10 BUDGET	FY-10	
					PROPOSED AMENDED BUDGET	FY-10 AMENDED BUDGET
Personnel	\$ 97,661	\$ 95,913	\$ 60,216	\$ 99,519	\$ 99,519	\$ 99,519
Operations	29,901	33,516	39,623	60,937	60,937	60,937
Capital	5,291	-	-	-	-	-
TOTAL	\$ 132,853	\$ 129,429	\$ 99,839	\$ 160,456	\$ 160,456	\$ 160,456
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$3.25	\$3.02	\$2.33	\$3.65	\$3.65	\$3.65
Effectiveness Measures/Outcomes						

CITY COUNCIL - 090

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-090-1101.20	SALARIES-COUNCIL EXPENSE	84,756	86,755	86,642	89,196	89,196	89,196	89,196
10-090-1304.00	PAYROLL TAXES EXPENSE	6,432	6,605	6,628	6,823	6,823	6,823	6,823
10-090-2011.00	ADVERTISING & PUBLISH EXP	300	300	700	700	700	700	700
10-090-2021.00	PRINTING EXPENSE	0	854	1,000	1,000	1,000	1,000	1,000
10-090-2121.00	TELEPHONE EXPENSE	8,013	8,157	10,600	10,600	10,600	10,600	10,600
10-090-2170.00	MISCELLANEOUS EXPENSE	276	1,151	1,200	1,200	1,200	1,200	1,200
10-090-2314.00	RENTAL CONTRACTS EXPENSE	252	0	300	300	300	300	300
10-090-2401.00	SUPPLIES OFFICE EXPENSE	429	0	1,000	1,000	1,000	1,000	1,000
10-090-2703.00	AUTO MILEAGE ALLOWANCE	0	0	600	600	600	600	600
10-090-2704.00	SEMINARS EXPENSE	6,473	2,535	3,500	3,500	3,500	3,500	3,500
10-090-2711.00	PUBLICATIONS EXPENSE	0	0	200	200	200	200	200
10-090-2712.00	ASSOCIATION DUES EXPENSE	990	1,013	3,150	3,150	3,150	3,150	3,150
10-090-2750.00	EXPENSE ALLOWANCE	8,315	1,925	4,000	5,000	5,000	5,000	5,000
10-090-2750.10	EXPENSE ALLOWANCE-OTHER	35	524	1,000	800	800	800	800
10-090-2801.00	WORKMENS COMPENSATION EXP	333	385	484	387	387	387	387
10-090-2807.00	JOB HEALTH EXPENSE	0	18	18	0	0	0	0
10-090-2920.00	PROGRESS & DEVELOPMENT EXP	0	0	1,000	1,000	1,000	1,000	1,000
10-090-2931.00	SPECIAL PROJECTS EXPENSE	10,958	19,207	34,982	35,000	35,000	35,000	35,000
TOTALS FOR EXPENDITURES		127,562	129,429	157,004	160,456	160,456	160,456	160,456
10-090-2951.00	CAPITAL OUTLAY EXPENSE	5,291	0	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		5,291	0	0	0	0	0	0
TOTALS FOR DEPT 090		132,853	129,429	157,004	160,456	160,456	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 and Manage the project
- 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-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 623,453	\$ 592,554	\$ 586,225	\$ 526,063	\$ 526,955	\$ 526,955
Operations	341,456	183,154	224,800	158,389	137,563	137,563
Capital	45,216	0	266,479	325,000	474,837	474,837
TOTAL	\$ 1,010,125	\$ 775,708	\$ 1,077,504	\$ 1,009,452	\$ 1,139,355	\$ 1,139,355
PERSONNEL:						
Full time	13.00	12.00	7.00	7.00	8.00	8.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Number of Funds	47	39	39	39	39	39
Number of Audits	1	1	1	1	1	1
Number of Formal Bids Prepared	60	70	70	80	80	80
Number of Purchase Orders Issued	4,300	4,900	4,900	5,100	5,100	5,100
\$ Amount of Purchase Orders Issued	\$9,000,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000	\$9,500,000
Number of Cleared Checks	10,000	15,000	15,000	15,000	15,000	15,000
\$ Amount of Cleared Checks	\$27,500,000	\$28,000,000	\$28,000,000	\$28,000,000	\$28,000,000	\$28,000,000
Number of Employees Using Direct Deposit	220	225	225	225	225	225
Output/Workload						
Annual Financial Report	1	1	1	1	1	1
Annual Budget Document	2	2	2	2	2	2
Budget Adjustments	365	625	463	625	625	625
Number of Accounts Payable Checks	8,538	15,500	15,500	15,500	15,500	15,500
Number of Journal Entries Posted	5,488	6,511	6,511	6,511	6,511	6,511
Number of Payroll Checks Issued	9,052	9,150	9,150	9,150	9,150	9,150
Efficiency Measures/Impact						
Budget per Capita	\$24.70	\$18.12	\$25.18	\$22.94	\$25.89	\$25.89
Effectiveness Measures/Outcomes						

FINANCE DEPARTMENT - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-100-1101.00	SALARIES EXPENSE	571,358	544,853	534,171	483,816	483,816	483,816	483,816
10-100-1201.00	OVERTIME EXPENSE	767	681	800	0	892	892	892
10-100-1304.00	PAYROLL TAXES EXPENSE	42,337	40,055	40,925	37,012	37,012	37,012	37,012
10-100-1910.00	AUDIT FEES EXPENSE	48,497	48,300	50,000	49,000	49,000	49,000	49,000
10-100-1915.00	SOFTWARE SUPPORT CONTRACT	13,132	15,553	19,250	19,250	19,250	19,250	19,250
10-100-1917.00	CONSULTANT SERVICES EXP	110,084	0	0	0	0	0	0
10-100-1918.00	INTERNET SERVICES EXPENSE	12,568	0	0	0	0	0	0
10-100-1930.00	SUB-CONTRACT WORK EXPENSE	21,395	21,370	25,766	0	0	0	0
10-100-2011.00	ADVERTISING & PUBLISH EXP	2,140	2,043	1,500	1,000	2,250	2,250	2,250
10-100-2021.00	PRINTING EXPENSE	4,275	2,097	4,500	3,000	5,000	5,000	5,000
10-100-2121.00	TELEPHONE EXPENSE	1,959	1,826	1,980	350	350	350	350
10-100-2170.00	MISCELLANEOUS EXPENSE	300	77	300	100	100	100	100
10-100-2201.00	JANITORIAL SERVICES	12,662	14,493	13,500	0	0	0	0
10-100-2211.00	REPAIRS - CITY BUILDINGS	38,512	35,818	38,805	0	0	0	0
10-100-2214.00	MAINTENANCE CONTRACT EXP	31,890	1,514	1,600	1,220	1,220	1,220	1,220
10-100-2215.00	REPAIRS EXPENSE	296	532	600	0	0	0	0
10-100-2216.00	GROUNDS MAINTENANCE	17,272	19,099	18,450	0	0	0	0
10-100-2314.00	RENTAL CONTRACTS EXPENSE	5,143	5,449	6,000	5,100	5,100	5,100	5,100
10-100-2401.00	OFFICE SUPPLIES EXPENSE	8,709	7,191	8,000	6,835	6,835	6,835	6,835
10-100-2402.00	OFFICE FURNITURE EXPENSE	478	0	0	0	0	0	0
10-100-2404.00	SMALL TOOLS	699	217	500	0	0	0	0
10-100-2405.00	SPECIALTY SUPPLIES EXP	4,146	183	1,040	0	0	0	0
10-100-2406.00	OFFICE EQUIPMENT	881	435	500	165	165	165	165
10-100-2701.00	UNIFORMS	0	0	1,600	0	0	0	0
10-100-2703.00	TRAINING EXPENSE	4,494	1,596	3,480	3,385	3,385	3,385	3,385
10-100-2711.00	AUTO MILEAGE EXPENSE	28	43	100	100	100	100	100
10-100-2712.00	PUBLICATIONS EXPENSE	2,718	3,254	3,270	3,250	3,250	3,250	3,250
10-100-2801.00	ASSOCIATION DUES EXPENSE	3,672	3,660	4,670	3,820	3,820	3,820	3,820
10-100-2807.00	WORKMENS COMPENSATION EXP	4,497	5,289	5,169	1,850	1,850	1,850	1,850
10-100-2807.00	JOB HEALTH EXPENSE	0	80	80	0	0	0	0
10-100-2931.00	SPECIAL PROJECTS EXPENSE	0	0	10,000	10,000	7,621	7,621	7,621
TOTALS FOR EXPENDITURES		964,909	775,708	796,556	629,253	631,016	631,016	631,016
10-100-2951.00	CAPITAL OUTLAY EXPENSE	45,216	0	16,479	0	11,487	11,487	11,487
10-100-2952.00	CAPITAL OUTLAY-LEASE/PUR	0	0	250,000	325,000	463,350	463,350	463,350
TOTALS FOR CAPITAL OUTLAY		45,216	0	266,479	325,000	474,837	474,837	474,837
10-100-1905.00	INTEREST EXPENSE	0	0	0	11,464	4,889	4,889	4,889
10-100-8500.00	PAYMENT ON DEBT	0	0	14,469	43,735	28,613	28,613	28,613
TOTALS FOR DEBT SERVICE		0	0	14,469	55,199	33,502	33,502	33,502
TOTALS FOR DEPT 100		1,010,125	775,708	1,077,504	1,009,452	1,139,355	1,139,355	1,139,355

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-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 3,164,657	\$ 3,484,162	\$ 3,462,932	\$ 4,167,106	\$ 4,167,106	\$ 4,167,106
Operations	30,419	27,132	51,831	40,700	40,700	40,700
Capital	-	-	-	7,000	7,000	7,000
TOTAL	\$ 3,195,076	\$ 3,511,294	\$ 3,514,763	\$ 4,214,806	\$ 4,214,806	\$ 4,214,806
PERSONNEL:						
Full time	4.00	4.00	4.00	5.00	5.00	5.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$78.12	\$82.04	\$82.12	\$95.79	\$95.79	\$95.79
Effectiveness Measures/Outcomes						

HUMAN RESOURCES DEPARTMENT - 120

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-120-1101.00	SALARIES EXPENSE	221,343	230,806	232,065	278,607	278,607	278,607	278,607
10-120-1201.00	OVERTIME EXPENSE	30	410	800	1,000	1,000	1,000	1,000
10-120-1301.00	EMPLOYEE RETIREMENT EXP	1,126,186	1,363,808	1,239,430	1,635,909	1,635,909	1,635,909	1,635,909
10-120-1303.00	STATE UNEMPLOYMENT INS	3,565	3,950	15,000	15,000	15,000	15,000	15,000
10-120-1304.00	PAYROLL TAXES EXPENSE	15,817	16,920	17,815	21,390	21,390	21,390	21,390
10-120-1305.00	EMPLOYEE ASST PROGRAM EXP	814	540	1,300	5,000	5,000	5,000	5,000
10-120-1305.01	EMPLOYEE TUITION ASST PRG	8,382	14,879	15,700	25,000	25,000	25,000	25,000
10-120-1310.00	EMPLOYMENT RECRUITMENT	106	12,603	22,000	15,000	15,000	15,000	15,000
10-120-1334.00	LIFE INSURANCE EXPENSE	167,503	138,085	150,000	150,000	20,000	20,000	20,000
10-120-1335.00	DENTAL INSURANCE EXPENSE	0	0	0	0	130,000	130,000	130,000
10-120-1336.00	HEALTH INSURANCE EXPENSE	1,607,246	1,691,015	1,750,000	2,002,500	2,002,500	2,002,500	2,002,500
10-120-1930.00	SUB-CONTRACT WORK EXPENSE	0	0	10,000	0	0	0	0
10-120-2011.00	ADVERTISING & PUBLISH EXP	437	0	1,175	1,200	1,200	1,200	1,200
10-120-2021.00	PRINTING EXPENSE	637	142	1,000	1,000	1,000	1,000	1,000
10-120-2025.00	POSTAGE	128	148	300	300	300	300	300
10-120-2121.00	TELEPHONE EXPENSE	612	705	750	750	750	750	750
10-120-2170.00	MISCELLANEOUS EXPENSE	255	515	500	500	500	500	500
10-120-2314.00	RENTAL CONTRACTS EXPENSE	5,038	5,038	8,100	6,000	6,000	6,000	6,000
10-120-2401.00	SUPPLIES OFFICE EXPENSE	5,652	5,517	5,800	6,000	6,000	6,000	6,000
10-120-2402.00	OFFICE FURNITURE EXPENSE	326	0	0	1,200	1,200	1,200	1,200
10-120-2406.00	OFFICE EQUIPMENT	0	384	800	800	800	800	800
10-120-2701.00	TRAINING EXPENSE	7,839	6,087	12,500	11,000	11,000	11,000	11,000
10-120-2703.00	AUTO MILEAGE EXPENSE	173	331	450	350	350	350	350
10-120-2711.00	PUBLICATIONS EXPENSE	1,324	1,494	1,800	1,500	1,500	1,500	1,500
10-120-2712.00	ASSOCIATION DUES EXPENSE	1,262	1,687	2,100	2,100	2,100	2,100	2,100
10-120-2801.00	WORKMENS COMPENSATION EXP	641	912	1,122	1,200	1,200	1,200	1,200
10-120-2807.00	JOB HEALTH EXPENSE	5,185	4,147	5,200	5,500	5,500	5,500	5,500
10-120-2921.00	SAFETY EQUIPMENT EXPENSE	8,629	3,172	11,031	11,000	11,000	11,000	11,000
10-120-2931.00	SPECIAL PROJECTS EXPENSE	5,969	7,999	8,025	8,000	8,000	8,000	8,000
TOTALS FOR EXPENDITURES		3,195,076	3,511,294	3,514,763	4,207,806	4,207,806	4,207,806	4,207,806
10-120-2951.00	CAPITAL OUTLAY EXPENSE	0	0	0	7,000	7,000	7,000	7,000
TOTALS FOR CAPITAL OUTLAY		0	0	0	7,000	7,000	7,000	7,000
TOTALS FOR DEPT 120		3,195,076	3,511,294	3,514,763	4,214,806	4,214,806	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-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 177,339	\$ 276,538	\$ 312,907	\$ 241,564	\$ 241,564	\$ 241,564
Operations	63,544	257,171	305,069	172,557	172,557	172,557
Capital	21,149	16,253	29,183	-	-	-
TOTAL	\$ 262,032	\$ 549,962	\$ 647,159	\$ 414,121	\$ 414,121	\$ 414,121
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$6.41	\$12.85	\$15.12	\$9.41	\$9.41	\$0.00
Effectiveness Measures/Outcomes						

MAYOR'S OFFICE - 130

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-130-1101.00	SALARIES EXPENSE	163,363	251,271	252,505	197,213	197,213	197,213	197,213
10-130-1102.00	MERIT INCREASE EXPENSE	0	0	30,000	20,000	20,000	20,000	20,000
10-130-1201.00	OVERTIME EXPENSE	0	0	1,050	0	0	0	0
10-130-1304.00	PAYROLL TAXES EXPENSE	11,974	18,229	21,692	16,617	16,617	16,617	16,617
10-130-1917.00	CONSULTANT SERVICES EXP	8,528	34,190	48,000	80,000	80,000	80,000	80,000
10-130-1917.18	CONSULTANT SERVICES - IT	0	125,645	135,435	0	0	0	0
10-130-1918.00	INTERNET AND WEB PAGE SER	0	11,984	12,560	0	0	0	0
10-130-2011.00	ADVERTISING & PUBLISH EXP	300	2,050	5,825	3,000	3,000	3,000	3,000
10-130-2021.00	PRINTING EXPENSE	28	869	1,050	1,050	1,050	1,050	1,050
10-130-2121.00	TELEPHONE EXPENSE	731	1,825	2,100	2,000	2,000	2,000	2,000
10-130-2170.00	MISCELLANEOUS EXPENSE	455	684	1,050	1,050	1,050	1,050	1,050
10-130-2214.00	MAINTENANCE CONTRACT EXP	0	26,485	34,150	0	0	0	0
10-130-2314.00	RENTAL CONTRACTS EXPENSE	6,428	2,780	3,000	3,000	3,000	3,000	3,000
10-130-2401.00	SUPPLIES OFFICE EXPENSE	393	1,225	2,000	1,500	1,500	1,500	1,500
10-130-2402.00	OFFICE FURNITURE EXPENSE	167	480	525	500	500	500	500
10-130-2406.00	OFFICE EQUIPMENT	230	771	575	750	750	750	750
10-130-2701.00	TRAINING(OTHER) EXPENSE	125	1,570	1,500	5,000	5,000	5,000	5,000
10-130-2701.18	TRAINING-IT	0	4,870	4,000	0	0	0	0
10-130-2703.00	AUTO MILEAGE ALLOWANCE	135	425	250	400	400	400	400
10-130-2704.00	SEMINARS (MAYOR) EXPENSE	1,395	0	1,500	2,000	2,000	2,000	2,000
10-130-2711.00	PUBLICATIONS EXPENSE	315	281	210	200	200	200	200
10-130-2712.00	ASSOCIATION DUES EXPENSE	19,282	19,934	21,000	21,000	21,000	21,000	21,000
10-130-2750.00	EXPENSE ALLOWANCE EXPENSE	6,558	9,455	10,000	10,000	10,000	10,000	10,000
10-130-2801.00	WORKMENS COMPENSATION EXP	482	598	660	734	734	734	734
10-130-2920.00	PROGRESS & DEVELOPMENT EXP	18	3,168	5,000	5,000	5,000	5,000	5,000
10-130-2931.00	SPECIAL PROJECTS EXPENSE	13,971	8,314	11,548	35,900	35,900	35,900	35,900
TOTALS FOR EXPENDITURES		234,878	527,103	607,185	406,914	406,914	406,914	406,914
10-130-2951.00	CAPITAL OUTLAY EXPENSE	2,077	16,253	29,183	0	0	0	0
10-130-2952.00	CAPITAL OUTLAY-LEASE/PUR	19,072	0	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		21,149	16,253	29,183	0	0	0	0
10-130-1905.00	INTEREST EXPENSE	844	718	840	365	365	365	365
10-130-8500.00	PAYMENT ON DEBT	5,161	5,888	9,951	6,842	6,842	6,842	6,842
TOTALS FOR DEBT SERVICE		6,005	6,606	10,791	7,207	7,207	7,207	7,207
TOTALS FOR DEPT 130		262,032	549,962	647,159	414,121	414,121	414,121	414,121

DEPARTMENT: Revenue

<p>Location and Hours of Operations:</p> <p>100 Hughes Road, 8:00 A.M. to 5:00 P.M. Monday through Friday</p> <p>Mailing address: City of Madison, P.O. Box 99, Madison, AL 35758</p>
<p>Mission / Programs / Services:</p> <p>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.</p>
<p>FY 2009 Highlights and Accomplishments:</p> <p>Overall, revenues estimates for Revenue Department have been accurate for FY 08/09.</p> <p>To date, RiverTree Systems audits have netted an additional \$13,427.00 for the City of Madison.</p>
<p>FY 2010 Goals and Objectives:</p> <p>Collection of the maximum amount of taxes and licenses legally due to the City of Madison.</p> <p>Continue conservative revenue estimates for budgeting purposes.</p>
<p>Major Budgetary Issues and Operational Trends:</p>

DEPARTMENT: REVENUE

EXPENDITURES	FY-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	
					PROPOSED AMENDED BUDGET	FY-10 AMENDED BUDGET
Personnel	\$ 228,311	\$ 242,131	\$ 242,594	\$ 250,217	\$ 250,217	\$ 250,217
Operations	37,330	24,660	45,900	37,120	52,120	52,120
Capital	7,098	-	-	1,500	8,000	8,000
TOTAL	\$ 272,739	\$ 266,791	\$ 288,494	\$ 288,837	\$ 310,337	\$ 310,337
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand	Actual FY-08	Rev. FY-09	Est. FY-09	FY-10	FY-10	FY-10
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Sales Tax - General	\$ 9,989,522	\$ 9,610,000	\$ 9,610,000			
Sales Tax - 1/2 Cent	\$ 2,577,878	\$ 2,585,856	\$ 2,585,856			
Privilege Licenses	\$ 2,774,684	\$ 2,833,000	\$ 2,833,000			
Liquor Tax	\$ 253,752	\$ 262,000	\$ 262,000			
Rental Tax	\$ 453,034	\$ 436,000	\$ 436,000			
Lodging Tax - Five Cent	\$ 641,736	\$ 661,000	\$ 661,000			
Lodging Tax - \$1 + 1%	\$ 334,947	\$ 345,000	\$ 345,000			
Cigarette Tax	\$ 185,040	\$ 180,000	\$ 180,000			
2 Cent Gasoline Tax	\$ 365,243	\$ 362,338	\$ 362,338			
Efficiency Measures/Impact						
Budget per Capita	\$6.67	\$6.23	\$6.74	\$6.56	\$7.05	\$7.05
Effectiveness Measures/Outcomes						

REVENUE DEPARTMENT - 140

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-140-1101.00	SALARIES EXPENSE	210,936	223,604	223,106	230,080	230,080	230,080	230,080
10-140-1304.00	PAYROLL TAXES EXPENSE	15,441	16,322	17,068	17,601	17,601	17,601	17,601
10-140-1917.00	CONSULTANT FEE	19,350	7,425	27,500	20,000	35,000	35,000	35,000
10-140-2021.00	PRINTING EXPENSE	10,011	8,265	9,000	9,000	9,000	9,000	9,000
10-140-2121.00	TELEPHONE EXPENSE	99	107	150	150	150	150	150
10-140-2214.00	MAINTENANCE CONTRACT EXP	443	1,770	1,850	1,770	1,770	1,770	1,770
10-140-2314.00	RENTAL CONTRACTS EXPENSE	2,916	3,469	3,450	3,450	3,450	3,450	3,450
10-140-2401.00	OFFICE SUPPLIES EXPENSE	3,651	2,714	3,000	1,800	1,800	1,800	1,800
10-140-2701.00	TRAINING EXPENSE	1,285	1,528	1,700	1,500	1,500	1,500	1,500
10-140-2703.00	AUTO MILEAGE EXPENSE	690	860	750	750	750	750	750
10-140-2712.00	ASSOCIATION DUES EXPENSE	170	50	200	200	200	200	200
10-140-2801.00	WORKMENS COMPENSATION EXP	649	677	720	1,036	1,036	1,036	1,036
TOTALS FOR EXPENDITURES		265,641	266,791	288,494	287,337	302,337	302,337	302,337
10-140-2951.00	CAPITAL OUTLAY EXPENSE	7,098	0	0	1,500	8,000	8,000	8,000
TOTALS FOR CAPITAL OUTLAY		7,098	0	0	1,500	8,000	8,000	8,000
TOTALS FOR DEPT 140		272,739	266,791	288,494	288,837	310,337	310,337	310,337

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

DEPARTMENT: ENGINEERING

EXPENDITURES	FY-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 315,598	\$ 359,094	\$ 393,100	\$ 403,614	\$ 403,614	\$ 403,614
Operations	150,814	146,177	173,456	61,850	62,775	62,775
Capital	23,236	4,210	3,760	17,016	35,536	35,536
TOTAL	\$ 489,648	\$ 509,481	\$ 570,316	\$ 482,480	\$ 501,925	\$ 501,925
PERSONNEL:						
Full time	7.00	6.00	6.00	7.00	7.00	7.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$11.97	\$11.90	\$13.33	\$10.97	\$11.41	\$0.00
Effectiveness Measures/Outcomes						

ENGINEERING DEPARTMENT - 150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-150-1101.00	SALARIES EXPENSE	288,751	327,848	352,075	368,489	368,489	368,489	368,489
10-150-1201.00	OVERTIME EXPENSE	1,032	686	5,000	0	0	0	0
10-150-1304.00	PAYROLL TAXES EXPENSE	20,690	23,876	27,317	28,189	28,189	28,189	28,189
10-150-1902.10	MAPPING SERVICE-LARGE MAP	571	1,313	1,800	4,500	4,500	4,500	4,500
10-150-1917.00	CONSULTING SERVICES EXP	12,446	19,600	29,222	15,000	15,000	15,000	15,000
10-150-1930.00	SUB CONTRACT WORK EXPENSE	24,367	0	9,840	7,500	7,500	7,500	7,500
10-150-2011.00	ADVERTISING & PUBLISH EXP	1,063	0	1,000	0	0	0	0
10-150-2021.00	PRINTING EXPENSE	1,879	1,154	2,000	2,000	2,000	2,000	2,000
10-150-2121.00	TELEPHONE EXPENSE	109	258	300	1,000	1,600	1,600	1,600
10-150-2170.00	MISCELLANEOUS EXPENSE	563	164	600	600	600	600	600
10-150-2211.00	REPAIRS - CITY BUILDINGS	0	0	0	8,200	8,200	8,200	8,200
10-150-2214.00	MAINTENANCE CONTRACT EXP	2,733	51,575	52,900	10,050	10,050	10,050	10,050
10-150-2401.00	OFFICE SUPPLIES EXPENSE	28,507	2,421	2,500	2,500	2,500	2,500	2,500
10-150-2402.00	OFFICE FURNITURE EXPENSE	2,116	1,111	1,115	600	600	600	600
10-150-2404.00	SMALL TOOLS EXPENSE	875	160	600	500	500	500	500
10-150-2405.00	SPECIALTY SUPPLIES EXP	2,366	560	1,385	2,000	2,000	2,000	2,000
10-150-2406.00	OFFICE EQUIPMENT	3,352	564	750	1,000	1,325	1,325	1,325
10-150-2436.00	UNIFORMS EXPENSE	0	20	250	0	0	0	0
10-150-2701.00	TRAINING EXPENSE	1,124	894	3,060	1,000	1,000	1,000	1,000
10-150-2703.00	AUTO MILEAGE EXPENSE	56	0	300	0	0	0	0
10-150-2704.00	SEMINARS EXPENSE	716	2,662	2,500	2,000	2,000	2,000	2,000
10-150-2711.00	PUBLICATIONS EXPENSE	222	53	500	200	200	200	200
10-150-2712.00	ASSOCIATION DUES EXPENSE	150	200	300	200	200	200	200
10-150-2801.00	WORKERS COMPENSATION EXP	3,031	3,108	2,648	3,936	3,936	3,936	3,936
10-150-2807.00	JOB HEALTH EXPENSE	254	0	250	0	0	0	0
10-150-2920.00	PROGRESS AND DEVELOPMENT	0	0	200	0	0	0	0
10-150-2931.00	SPECIAL PROJECTS EXPENSE	69,439	67,044	68,144	6,000	6,000	6,000	6,000
TOTALS FOR EXPENDITURES		466,412	505,271	566,556	465,464	466,389	466,389	466,389
10-150-2951.00	CAPITAL OUTLAY EXPENSE	23,236	4,210	3,760	17,016	35,536	35,536	35,536
TOTALS FOR CAPITAL OUTLAY		23,236	4,210	3,760	17,016	35,536	35,536	35,536
TOTALS FOR DEPT 150		489,648	509,481	570,316	482,480	501,925	501,925	501,925

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-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 192,089	\$ 211,105	\$ 210,280	\$ 224,281	\$ 224,281	\$ 224,281
Operations	62,952	65,461	79,204	68,849	68,849	68,849
Capital	32,150	0	2,758	13,189	13,189	13,189
TOTAL	\$ 287,191	\$ 276,566	\$ 292,242	\$ 306,319	\$ 306,319	\$ 306,319
PERSONNEL:						
Full time	5.00	6.00	6.00	6.00	6.00	6.00
Part time	3.00	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
# of Home Bound Meals	6,350	6,670	6,670	6,670	6,670	6,670
# of Congregate Meals	8,250	8,660	8,860	9,500	9,500	9,500
# of Hours of Tax Assistance	144	144	144	191	191	191
# of Rides to Doctor's Offices & Pharmacies	350	350	350	350	350	350
# of Rides for Grocery Shopping	350	350	350	350	350	350
# of Clients Served	409	500	500	600	600	600
# of Hrs. of Recreational Activities	1,500	1,500	1,750	1,575	1,575	1,575
Efficiency Measures/Impact						
Budget per Capita	\$7.02	\$6.46	\$6.83	\$6.96	\$6.96	\$6.96
Effectiveness Measures/Outcomes						

SENIOR CENTER - 160

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-160-1101.00	SALARIES EXPENSE	172,986	190,958	189,845	201,076	201,076	201,076	201,076
10-160-1201.00	OVERTIME EXPENSE	530	663	369	500	500	500	500
10-160-1304.00	PAYROLL TAXES EXPENSE	13,441	14,215	14,600	15,421	15,421	15,421	15,421
10-160-1930.00	SUB-CONTRACT WORK EXPENSE	0	0	870	500	500	500	500
10-160-2011.00	ADVERTISING & PUBLISH EXP	639	0	300	300	300	300	300
10-160-2021.00	PRINTING EXPENSE	50	0	150	150	150	150	150
10-160-2025.00	POSTAGE EXPENSE	166	169	210	200	200	200	200
10-160-2121.00	TELEPHONE EXPENSE	6,798	6,064	6,410	6,400	6,400	6,400	6,400
10-160-2131.00	UTILITIES EXPENSE	16,871	20,104	19,900	19,000	19,000	19,000	19,000
10-160-2170.00	MISCELLANEOUS EXPENSE	85	151	152	200	200	200	200
10-160-2201.00	JANITORIAL EXPENSE	2,202	2,048	3,000	3,829	3,829	3,829	3,829
10-160-2211.00	REPAIRS-CITY BUILDING EXP	9,137	4,222	9,899	4,000	4,000	4,000	4,000
10-160-2214.00	MAINTENANCE CONTRACT EXP	432	1,517	1,317	2,150	2,150	2,150	2,150
10-160-2215.00	REPAIRS EXPENSE	2,859	1,157	2,700	1,100	1,100	1,100	1,100
10-160-2216.00	GROUPS MAINTENANCE	0	0	0	500	500	500	500
10-160-2314.00	RENTAL CONTRACTS EXPENSE	7,623	8,807	9,000	7,000	7,000	7,000	7,000
10-160-2401.00	OFFICE SUPPLIES EXPENSE	2,774	2,904	2,800	2,500	2,500	2,500	2,500
10-160-2402.00	OFFICE FURNITURE EXPENSE	0	0	100	100	1,000	1,000	1,000
10-160-2403.00	SMALL EQUIPMENT (NOT OFFICE)	0	0	0	1,800	900	900	900
10-160-2404.00	SMALL TOOLS EXPENSE	53	289	100	250	250	250	250
10-160-2436.00	UNIFORMS EXPENSE	1,486	1,429	1,429	1,630	1,630	1,630	1,630
10-160-2436.16	UNIFORMS-PROTECTIVE EQUIP	0	0	0	250	250	250	250
10-160-2601.00	VEHICLE MAINTENANCE EXP	0	4	4	100	100	100	100
10-160-2609.00	SMALL EQUIPMENT REPAIRS	0	5	100	500	500	500	500
10-160-2701.00	TRAINING EXPENSE	498	0	450	450	450	450	450
10-160-2703.00	AUTO MILEAGE EXPENSE	0	0	25	25	25	25	25
10-160-2711.00	PUBLICATIONS EXPENSE	339	437	450	450	450	450	450
10-160-2712.00	ASSOCIATION DUES EXPENSE	0	195	195	195	195	195	195
10-160-2801.00	WORKERS COMPENSATION EXP	3,006	3,840	3,587	4,954	4,954	4,954	4,954
10-160-2807.00	JOB HEALTH EXPENSE	142	0	0	0	0	0	0
10-160-2930.00	SPECIAL ACCOUNT EXPENSE	6,360	5,797	10,000	8,500	8,500	8,500	8,500
10-160-2931.00	SPECIAL PROJECTS EXPENSE	0	3,334	576	500	500	500	500
10-160-3800.00	SEASONAL PROGRAMS EXPENSE	5	0	150	100	100	100	100
10-160-7550.00	REC DONATION ACCT USES	5,843	7,728	9,896	8,000	8,000	8,000	8,000
10-160-7570.00	NUTRITION SITE PROGRAM	716	529	900	500	500	500	500
TOTALS FOR EXPENDITURES		255,041	276,566	289,484	293,130	293,130	293,130	293,130
10-160-2951.00	CAPITAL OUTLAY EXPENSE	32,150	0	2,758	13,189	13,189	13,189	13,189
TOTALS FOR CAPITAL OUTLAY		32,150	0	2,758	13,189	13,189	13,189	13,189
TOTALS FOR DEPT 160		287,191	276,566	292,242	306,319	306,319	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-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	FY-10
					PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ -	\$ -	\$ -	\$ 76,746	\$ 76,246	\$ 76,246
Operations				222,850	221,048	221,048
Capital				17,000	125,475	125,475
TOTAL	\$ -	\$ -	\$ -	\$ 316,596	\$ 422,769	\$ 422,769
PERSONNEL:						
Full time	0.00	0.00	1.00	1.00	1.00	1.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	-	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	#DIV/0!	\$0.00	\$0.00	\$7.20	\$9.61	\$9.61
Effectiveness Measures/Outcomes						

INFORMATION TECHNOLOGY - 180

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-180-1101.00	SALARIES EXPENSE	0	0	0	66,415	66,415	66,415	66,415
10-180-1304.00	PAYROLL TAXES EXPENSE	0	0	0	5,081	5,081	5,081	5,081
10-180-1917.18	CONSULTANT SERVICES - IT	0	0	0	143,000	143,000	143,000	143,000
10-180-1918.00	INTERNET AND WEB PAGE SER	0	0	0	12,000	12,000	12,000	12,000
10-180-2011.00	ADVERTISING & PUBLISH EXP	0	0	0	250	250	250	250
10-180-2021.00	PRINTING EXPENSE	0	0	0	700	700	700	700
10-180-2121.00	TELEPHONE EXPENSE	0	0	0	950	950	950	950
10-180-2170.00	MISCELLANEOUS EXPENSE	0	0	0	500	500	500	500
10-180-2214.00	MAINTENANCE CONTRACT EXP	0	0	0	50,000	50,000	50,000	50,000
10-180-2401.00	OFFICE SUPPLIES EXPENSE	0	0	0	700	700	700	700
10-180-2402.00	OFFICE FURNITURE EXPENSE	0	0	0	300	300	300	300
10-180-2406.00	OFFICE EQUIPMENT	0	0	0	8,000	8,000	8,000	8,000
10-180-2701.00	TRAINING EXPENSE	0	0	0	2,000	2,000	2,000	2,000
10-180-2701.18	TRAINING - IT	0	0	0	2,500	2,500	2,500	2,500
10-180-2703.00	AUTO MILEAGE EXPENSE	0	0	0	150	150	150	150
10-180-2712.00	ASSOCIATION DUES EXPENSE	0	0	0	100	100	100	100
10-180-2801.00	WORKERS COMPENSATION EXP	0	0	0	250	250	250	250
10-180-2931.00	SPECIAL PROJECTS EXPENSE	0	0	0	1,000	1,000	1,000	1,000
TOTALS FOR EXPENDITURES		0	0	0	293,896	293,896	293,896	293,896
10-180-2951.00	CAPITAL OUTLAY EXPENSE	0	0	0	17,000	35,475	35,475	35,475
10-180-2952.00	CAPITAL OUTLAY-LEASE/PUR	0	0	0	0	90,000	90,000	90,000
TOTALS FOR CAPITAL OUTLAY		0	0	0	17,000	125,475	125,475	125,475
10-180-1905-00	INTEREST EXPENSE	0	0	0	0	745	745	745
10-180-8500-00	PAYMENT ON DEBT	0	0	0	0	2,653	2,653	2,653
TOTALS FOR DEBT SERVICE		0	0	0	0	3,398	3,398	3,398
TOTALS FOR DEPT 180		0	0	0	310,896	422,769	422,769	422,769

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-08	FY-09	FY-09	FY-10	FY-10	FY-10
	ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ 162,648	\$ 146,347	\$ 172,094	\$ 154,055	\$ 150,055	\$ 150,055
Operations	191,048	211,700	237,778	178,223	208,323	208,323
Capital	-	-	-	-	-	-
TOTAL	\$ 353,696	\$ 358,047	\$ 409,872	\$ 332,278	\$ 358,378	\$ 358,378
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
# Council Meetings - Regular	24	24	24			
# Council Meetings - Special		3	3			
# Organizational Meetings		1	1			
# Resolutions / Ordinances	303 est.	303 est.	303 est.			
Efficiency Measures/Impact						
Budget per Capita	\$8.65	\$8.37	\$9.58	\$7.55	\$8.14	\$8.14
Effectiveness Measures/Outcomes						

LEGAL DEPARTMENT - 190

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-190-1101.00	SALARIES EXPENSE	148,887	134,297	155,223	138,080	138,080	138,080	138,080
10-190-1304.00	PAYROLL TAXES EXPENSE	11,156	9,825	11,875	10,563	10,563	10,563	10,563
10-190-1917.00	CONSULTANT SERVICES EXP	171,445	195,502	212,000	151,850	177,350	177,350	177,350
10-190-1930.00	SUB-CONTRACT WORK EXPENSE	549	0	257	257	4,857	4,857	4,857
10-190-2021.00	PRINTING EXPENSE	0	588	843	268	268	268	268
10-190-2121.00	TELEPHONE EXPENSE	3,273	1,268	3,360	3,360	3,360	3,360	3,360
10-190-2170.00	MISCELLANEOUS EXPENSE	210	364	525	525	525	525	525
10-190-2214.00	MAINTENANCE CONTRACT	0	24	0	0	0	0	0
10-190-2314.00	RENTAL CONTRACTS EXPENSE	2,631	2,953	3,150	3,250	3,250	3,250	3,250
10-190-2401.00	OFFICE SUPPLIES EXPENSE	944	529	1,653	1,653	1,653	1,653	1,653
10-190-2406.00	OFFICE EQUIPMENT	0	80	80	3,150	3,150	3,150	3,150
10-190-2701.00	TRAINING EXPENSE	2,141	1,511	4,200	4,775	775	775	775
10-190-2703.00	AUTO MILEAGE EXPENSE	1,182	392	1,050	1,050	1,050	1,050	1,050
10-190-2711.00	PUBLICATIONS EXPENSE	8,123	9,200	9,975	9,975	9,975	9,975	9,975
10-190-2712.00	ASSOCIATIONS DUES EXPENSE	375	525	735	735	735	735	735
10-190-2801.00	WORKERS COMPENSATION EXP	464	714	796	637	637	637	637
10-190-2920.00	PROGRESS AND DEVELOPMENT	0	0	3,874	2,150	2,150	2,150	2,150
10-190-2931.00	SPECIAL PROJECTS EXPENSE	2,316	275	276	0	0	0	0
TOTALS FOR EXPENDITURES		353,696	358,047	409,872	332,278	358,378	358,378	358,378
10-190-2951.00	CAPITAL OUTLAY EXPENSE	0	0	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		0	0	0	0	0	0	0
TOTALS FOR DEPT 190		353,696	358,047	409,872	332,278	358,378	358,378	358,378

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-08 ACTUAL	FY-09 ACTUAL	FY-09 BUDGET	FY-10 BUDGET	FY-10	FY-10
					PROPOSED AMENDED BUDGET	AMENDED BUDGET
Personnel	\$ -	\$ -	\$ -	\$ 714,049	\$ 714,049	\$ 714,049
Operations	-	-	-	131,350	152,850	152,850
Capital	-	-	-	8,575	10,075	10,075
TOTAL	\$ -	\$ -	\$ -	\$ 853,974	\$ 876,974	\$ 876,974
PERSONNEL:						
Full time	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

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	42,800	44,000	44,000	44,000
Output/Workload						
Single Family/Dwelling Unit Permits				658	658	658
All Other Building Permits				714	714	714
Trade, Zoning and Misc. Permits				2,670	2,670	2,670
Roofing/Repair Permits Due to Storm Damage				450	450	450
Residential Certificates of Occupancy				350	350	350
Commercial Certificates of Occupancy				70	70	70
Code Enforcement Cases				931	931	931
Efficiency Measures/Impact						
Budget per Capita	\$0.00	\$0.00	\$0.00	\$19.41	\$19.93	\$19.93
Effectiveness Measures/Outcomes						

BUILDING DEPARTMENT - 200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2009 BUDGET	2010 BUDGET	2010 DEPARTMENT REQUESTED AMENDED BUDGET	2010 MAYOR PROPOSED AMENDED BUDGET	2010 AMENDED BUDGET
10-200-1101.00	SALARIES EXPENSE	0	0	0	636,057	636,057	636,057	636,057
10-200-1304.00	PAYROLL TAXES EXPENSE	0	0	0	48,658	48,658	48,658	48,658
10-200-1917.00	CONSULTANT FEE EXPENSE	0	0	0	7,500	7,500	3,750	3,750
10-200-1920.00	BOARD SERVICES	0	0	0	2,000	2,000	2,000	2,000
10-200-1930.00	SUB CONTRACT WORK EXPENSE	0	0	0	17,500	13,500	13,500	13,500
10-200-2011.00	ADVERTISING/PUBLISH EXP	0	0	0	1,000	1,000	1,000	1,000
10-200-2021.00	PRINTING EXPENSE	0	0	0	2,000	4,000	4,000	4,000
10-200-2121.00	TELEPHONE EXPENSE	0	0	0	10,000	10,000	10,000	10,000
10-200-2170.00	MISCELLANEOUS EXPENSE	0	0	0	1,500	1,500	1,500	1,500
10-200-2201.00	JANITORIAL EXPENSE	0	0	0	12,500	15,000	15,000	15,000
10-200-2211.00	REPAIRS CITY BUILDING EXP	0	0	0	18,000	41,000	41,000	41,000
10-200-2214.00	MAINTENANCE CONTRACT EXP	0	0	0	5,000	3,000	3,000	3,000
10-200-2215.00	REPAIRS-GENERAL EXPENSE	0	0	0	500	500	500	500
10-200-2216.00	GROUNDS MAINTENANCE	0	0	0	18,450	18,450	18,450	18,450
10-200-2314.00	RENTAL CONTRACTS EXPENSE	0	0	0	2,000	2,000	2,000	2,000
10-200-2401.00	OFFICE SUPPLIES EXPENSE	0	0	0	4,000	4,000	4,000	4,000
10-200-2402.00	OFFICE FURNITURE EXPENSE	0	0	0	8,000	8,000	8,000	8,000
10-200-2404.00	SMALL TOOLS EXPENSE	0	0	0	1,000	1,000	1,000	1,000
10-200-2405.00	SPECIALTY SUPPLIES	0	0	0	900	900	900	900
10-200-2406.00	OFFICE EQUIPMENT	0	0	0	4,500	4,500	4,500	4,500
10-200-2436.00	UNIFORM ALLOWANCE EXPENSE	0	0	0	2,600	2,600	2,600	2,600
10-200-2701.00	TRAINING EXPENSE	0	0	0	6,500	6,500	6,500	6,500
10-200-2703.00	AUTO MILEAGE EXPENSE	0	0	0	1,000	1,000	1,000	1,000
10-200-2704.00	SEMINARS EXPENSE	0	0	0	2,000	2,000	2,000	2,000
10-200-2711.00	PUBLICATIONS EXPENSE	0	0	0	4,000	7,750	7,750	7,750
10-200-2712.00	ASSOCIATION DUES EXPENSE	0	0	0	2,500	2,500	2,500	2,500
10-200-2801.00	WORKMENS COMPENSATION EXP	0	0	0	16,734	16,734	16,734	16,734
10-200-2807.00	JOB HEALTH EXPENSE	0	0	0	1,500	1,500	1,500	1,500
10-200-2920.00	PROGRESS & DEVELOPMENT EXP	0	0	0	1,500	1,500	1,500	1,500
10-200-2931.00	SPECIAL PROJECTS EXPENSE	0	0	0	6,000	6,000	6,000	6,000
TOTALS FOR EXPENDITURES		0	0	0	845,399	866,899	866,899	866,899
10-200-2951.00	CAPITAL OUTLAY EXPENSE	0	0	0	8,575	10,075	10,075	10,075
TOTALS FOR CAPITAL OUTLAY		0	0	0	8,575	10,075	10,075	10,075
TOTALS FOR DEPT 200		0	0	0	853,974	876,974	876,974	876,974



**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 2008 to budget year 2010 are included in this document.

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2010 BUDGET - AMENDED**

	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	Total Budget
REVENUES										
Gasoline Taxes	\$ 971,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 971,681
Other	-	65,641	-	-	-	-	194,423	-	-	260,064
Property Tax	-	-	-	270,375	2,974,125	-	-	-	-	3,244,500
Sales Tax	-	-	-	-	2,500,000	-	-	-	-	2,500,000
Fines	-	-	-	-	-	274,863	-	-	-	274,863
Grants	-	-	-	-	-	-	-	21,000	-	21,000
Charges for Services	-	-	-	-	-	-	-	-	32,350	32,350
Contributions and Donations	-	-	-	1,533	-	-	-	-	-	1,533
Investment Earnings	1,000	312	22	635	1,500	-	1,611	-	-	5,080
TOTAL REVENUES	972,681	65,953	1,555	271,010	5,475,625	274,863	196,034	21,000	32,350	7,311,071
OTHER SOURCES										
Transfers In	-	-	-	269,047	-	-	-	8,000	-	277,047
TOTAL OTHER SOURCES				269,047				8,000		277,047
TOTAL REVENUES AND OTHER SOURCES	972,681	65,953	1,555	540,057	5,475,625	274,863	196,034	29,000	32,350	7,588,118
EXPENDITURES										
General Administration	-	42,667	-	556,046	5,500	-	-	-	-	604,213
Police Department	-	-	-	-	-	-	-	29,000	-	29,000
Public Works Department	1,113,220	-	-	-	-	-	-	-	50,300	1,163,520
Capital Outlay	69,500	-	-	-	-	-	22,550	-	-	92,050
TOTAL EXPENDITURES	1,182,720	42,667	-	556,046	5,500	-	22,550	29,000	50,300	1,888,783
OTHER USES										
Transfers Out - General Fund	-	32,974	-	-	2,500,000	571,039	-	-	-	3,104,013
Transfers Out - Debt Service Funds	-	-	-	-	3,415,682	-	-	-	-	3,415,682
Transfers Out - Capital Projects Fund	-	-	-	-	-	-	1,300,000	-	-	1,300,000
TOTAL OTHER USES		32,974			5,915,682	571,039	1,300,000			7,819,695
TOTAL EXPENDITURES AND OTHER USES	1,182,720	75,641	-	556,046	5,921,182	571,039	1,322,550	29,000	50,300	9,708,478
REVENUES AND OTHER SOURCES OVER (UNDER)										
EXPENDITURES AND OTHER USES	(210,039)	(9,688)	1,555	(15,989)	(445,557)	(296,176)	(1,126,516)	-	(17,950)	(2,120,360)
BEGINNING FUND BALANCE - OCTOBER 1	260,039	13,672	4,695	32,596	1,451,439	368,428	1,280,000	2,385	38,560	3,451,814
ENDING FUND BALANCE - SEPTEMBER 30	\$ 50,000	\$ 3,984	\$ 6,250	\$ 16,607	\$ 1,005,882	\$ 72,252	\$ 153,484	\$ 2,385	\$ 20,610	\$ 1,331,454

SPECIAL REVENUE FUNDS
CAPITAL OUTLAY
FISCAL YEAR 2010

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

State Gasoline Tax and Inspection Fees and Local Gasoline Tax Fund

Fund Purpose

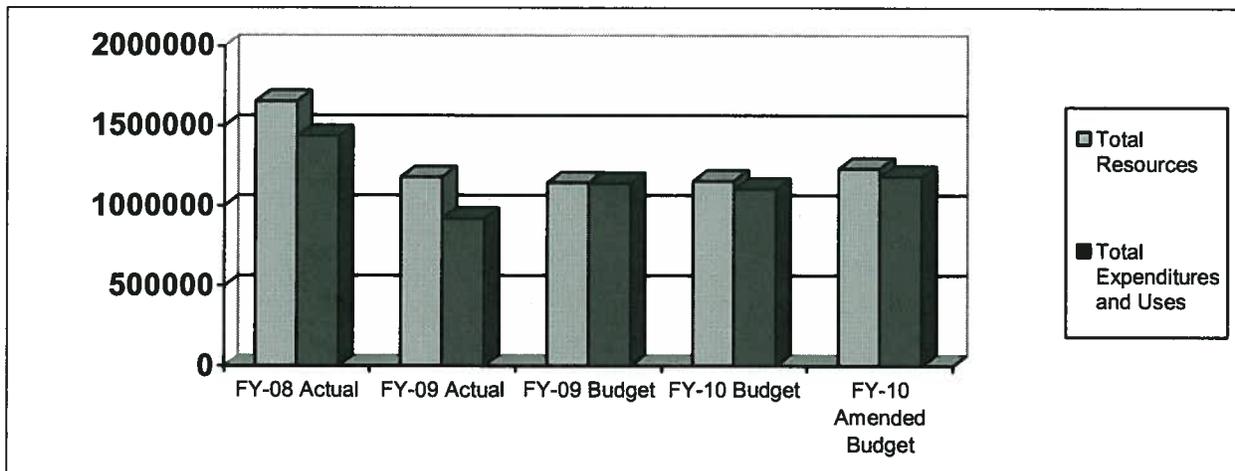
This fund accounts for the City's share of the State 7-Cent Gasoline Tax, 5-Cent Gasoline Tax, 4-Cent Gasoline Tax, and Petroleum Inspection Fees.

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.



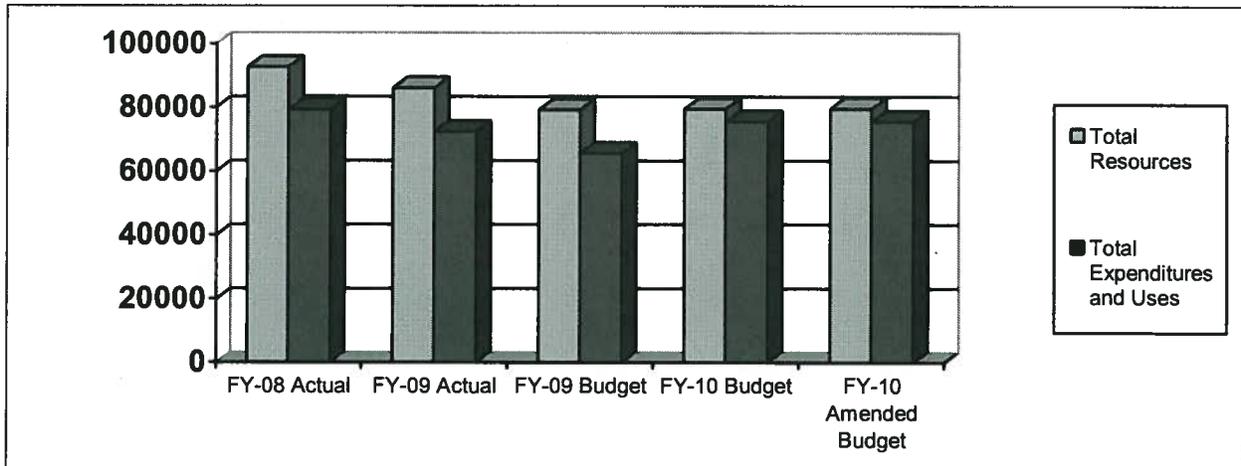
**SPECIAL REVENUE FUND
LOCAL AND STATE GASOLINE TAXES AND INSPECTION FEES**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
2-Cent Gasoline Tax	000-7005-00	\$ 362,338	\$ 379,019	\$ 362,338	\$ 373,706	\$ 390,390	\$ 390,390
Intergovernmental:							
4-Cent Gasoline Tax	000-7002-00	170,120	172,512	170,120	171,134	172,512	172,512
5-Cent Gasoline Tax	000-7002-00	51,415	52,976	41,300	52,272	52,976	52,976
7-Cent Gasoline Tax	000-7004-00	338,193	343,657	338,193	341,191	343,657	343,657
Petroleum Inspection Fee	000-7003-00	9,900	9,816	9,900	9,819	9,816	9,816
Excise Tax	000-7009-00	2,753	2,330	2,753	2,377	2,330	2,330
Total Intergovernmental		572,381	581,291	562,266	576,793	581,291	581,291
Interest Income	000-6030-00	16,475	1,387	1,000	1,000	1,000	1,000
TOTAL REVENUES		951,194	961,697	925,604	951,499	972,681	972,681
EXPENDITURES							
Public Works Department							
Right of Ways and Medians Maintenance	030-1930-00	179,600	206,255	192,600	192,600	206,255	206,255
Advertising and Publishing	030-2011-00	712	-	-	-	-	-
Traffic and Street Lighting	030-2131-00	362,815	399,852	367,500	400,000	400,000	400,000
Miscellaneous	030-2170-00	99	(73)	-	-	-	-
Specialty Supplies - Signs	030-2405-00	47,533	34,259	35,000	30,000	30,000	30,000
Specialty Supplies - Roads	030-2405-01	81,746	90,460	65,000	62,869	126,965	126,965
Specialty Supplies - Signals	030-2405-10	-	-	-	30,000	30,000	30,000
Capital Outlay	030-2951-00	2,043	18,719	20,000	69,500	69,500	69,500
Total Public Works Department		674,548	749,472	680,100	784,969	862,720	862,720
Engineering Department							
Special Projects Roads - Paving and Maintenance	150-2931-01	729,078	91,132	439,700	300,000	300,000	300,000
Special Projects - Water and Wastewater Board	150-2931-10	6,827	-	5,000	5,000	5,000	5,000
Special Projects - Speed Bumps	150-2931-20	67	26,784	15,000	15,000	15,000	15,000
Total Engineering Department		735,972	117,916	459,700	320,000	320,000	320,000
Fire Department							
Capital Outlay	060-2951-00	25,501	53,403	-	-	-	-
Total Fire Department		25,501	53,403	-	-	-	-
TOTAL EXPENDITURES		1,436,021	920,791	1,139,800	1,104,969	1,182,720	1,182,720
REVENUES OVER (UNDER) EXPENDITURES		(484,827)	40,906	(214,196)	(153,470)	(210,039)	(210,039)
BEGINNING FUND BALANCE - OCTOBER 1		703,960	219,133	219,133	203,470	260,039	260,039
ENDING FUND BALANCE - SEPTEMBER 30		219,133	260,039	4,937	50,000	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.



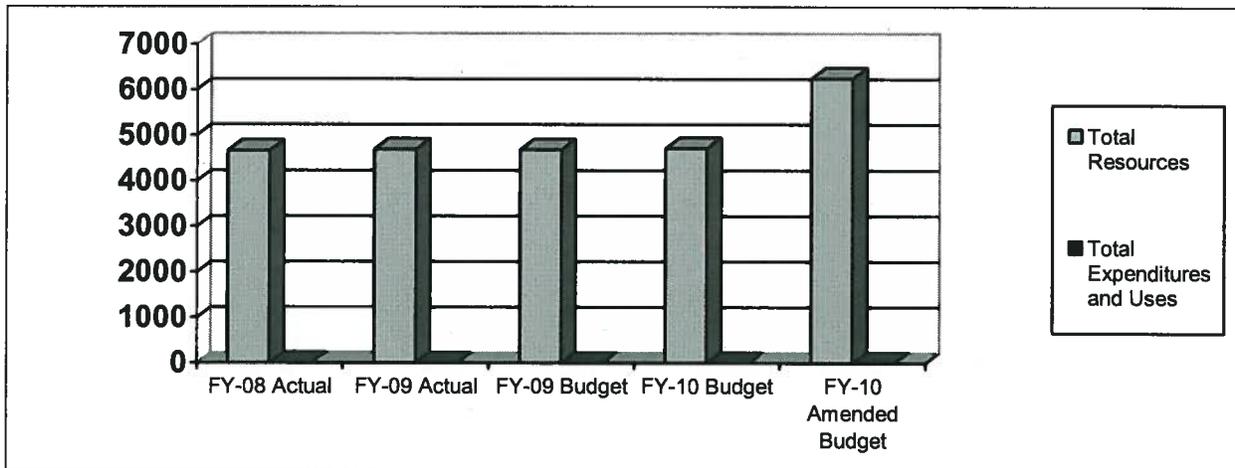
**SPECIAL REVENUE FUND
TVA TAX DISTRIBUTION**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
	000-7001-00	\$ 79,360	\$ 72,468	\$ 79,104	\$ 65,641	\$ 65,641	\$ 65,641
	000-6030-20	2,894	378	1,828	312	312	312
	TOTAL REVENUES	82,254	72,846	80,932	65,953	65,953	65,953
EXPENDITURES							
	010-5030-02	51,584	47,104	51,478	42,667	42,667	42,667
	TOTAL EXPENDITURES	51,584	47,104	51,478	42,667	42,667	42,667
OTHER USES							
	010-5030-01	27,776	25,364	27,626	32,974	32,974	32,974
	TOTAL OTHER USES	27,776	25,364	27,626	32,974	32,974	32,974
	TOTAL EXPENDITURES AND OTHER USES	79,360	72,468	79,104	75,641	75,641	75,641
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES							
		2,894	378	1,828	(9,688)	(9,688)	(9,688)
	BEGINNING FUND BALANCE - OCTOBER 1	10,400	13,294	13,294	13,631	13,672	13,672
	ENDING FUND BALANCE - SEPTEMBER 30	\$ 13,294	\$ 13,672	\$ 15,122	\$ 3,943	\$ 3,984	\$ 3,984

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**

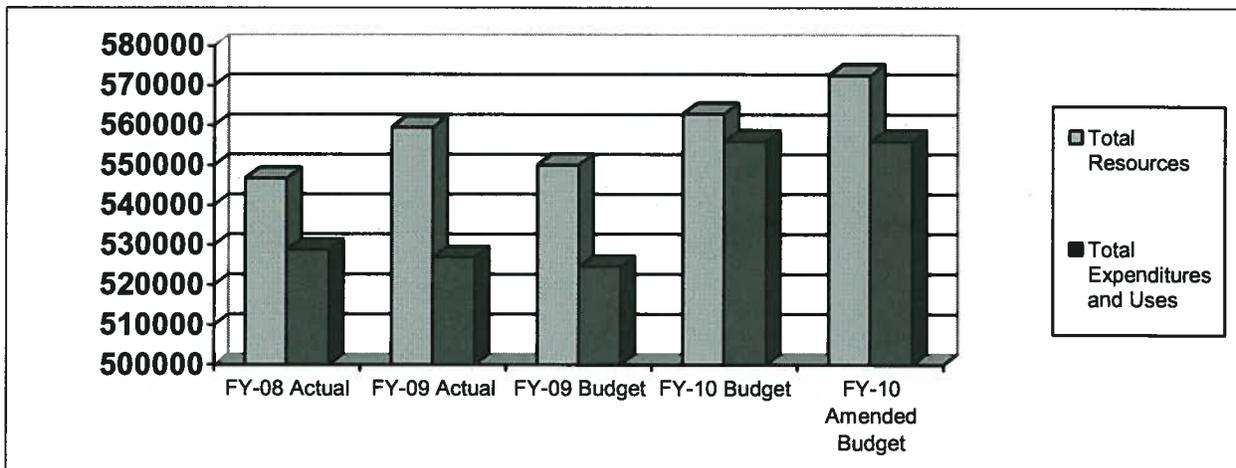
	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Contributions and Donations	000-7002-28	\$ -	\$ -	\$ -	\$ -	\$ 1,533	\$ 1,533
Investment Earnings	000-6030-28	121	27	27	22	22	22
TOTAL REVENUES		121	27	27	22	1,555	1,555
EXPENDITURES							
General Administration	050-0000-00	-	-	-	-	-	-
Capital Outlay	050-2951-00	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES		121	27	27	22	1,555	1,555
BEGINNING FUND BALANCE - OCTOBER 1		4,547	4,668	4,668	4,692	4,695	4,695
ENDING FUND BALANCE - SEPTEMBER 30		\$ 4,668	\$ 4,695	\$ 4,695	\$ 4,714	\$ 6,250	\$ 6,250

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.



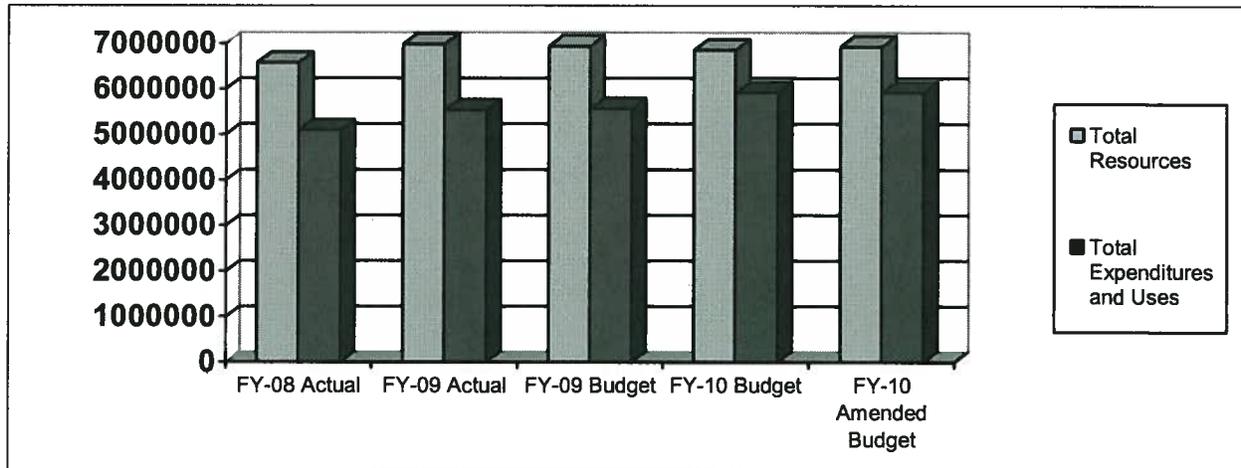
**SPECIAL REVENUE FUND
LIBRARY**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Property Tax (1/2 Mill)	000-7045-00	\$ 268,074	\$ 269,278	\$ 260,967	\$ 270,375	\$ 270,375	\$ 270,375
Donations	000-7002-00	-	2,500	-	-	-	-
Investment Earnings	000-6030-20	3,058	791	2,188	635	635	635
Total Revenues		271,132	272,569	263,155	271,010	271,010	271,010
OTHER SOURCES							
Transfers In - General Fund		249,043	269,047	269,047	269,047	269,047	269,047
Total Other Sources		249,043	269,047	269,047	269,047	269,047	269,047
TOTAL REVENUES AND OTHER SOURCES		520,175	541,616	532,202	540,057	540,057	540,057
EXPENDITURES							
Telephone	010-2121-00	3,013	2,671	3,561	3,000	3,000	3,000
Utilities	010-2131-00	30,044	35,363	31,500	35,701	35,701	35,701
Miscellaneous	010-2170-00	(60)	-	-	-	-	-
Repairs - City Buildings	010-2211-00	19,578	8,408	12,000	12,000	12,000	12,000
Repairs - Outside Buildings	010-2215-00	54	17	1,000	1,000	1,000	1,000
Grounds Maintenance	010-2216-00	1,361	6,618	2,000	6,000	6,000	6,000
Rental Contracts	010-2314-00	13,339	12,369	13,000	13,000	13,000	13,000
Library Services	010-2925-00	461,500	461,500	461,500	485,345	485,345	485,345
Capital Outlay	010-2951-00	-	-	-	-	-	-
TOTAL EXPENDITURES		528,829	526,946	524,561	556,046	556,046	556,046
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES		(8,654)	14,670	7,641	(15,989)	(15,989)	(15,989)
BEGINNING FUND BALANCE - OCTOBER 1		26,580	17,926	17,926	22,896	32,596	32,596
ENDING FUND BALANCE - SEPTEMBER 30		\$ 17,926	\$ 32,596	\$ 25,567	\$ 6,907	\$ 16,607	\$ 16,607

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.



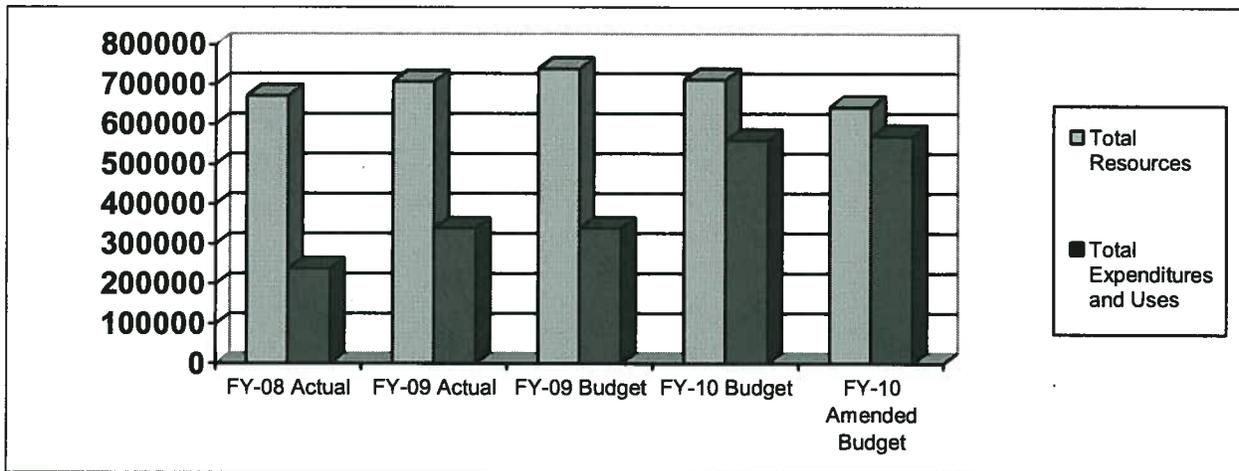
**SPECIAL REVENUE FUND
WATER DISTRIBUTION AND STORAGE PROJECT**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Sales Tax	000-7046-00	\$ 2,568,182	\$ 2,524,403	\$ 2,585,856	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Property Taxes	000-7042-00	2,946,396	2,962,154	2,860,200	2,974,125	2,974,125	2,974,125
Investment Earnings	000-6030-20	74,688	15,737	10,000	13,500	1,500	1,500
Other Revenue	000-5600-00	-	-	-	-	-	-
TOTAL REVENUES		5,589,266	5,502,294	5,456,056	5,487,625	5,475,625	5,475,625
EXPENDITURES							
General Administration	010-2170-00	6,981	4,692	6,000	5,500	5,500	5,500
TOTAL EXPENDITURES		6,981	4,692	6,000	5,500	5,500	5,500
OTHER USES							
Transfers Out - Debt Service Fund	010-5030-01	3,054,912	3,026,314	3,062,907	3,415,682	3,415,682	3,415,682
Transfers Out - General Fund	010-5030-02	2,033,631	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
TOTAL OTHER USES		5,088,543	5,526,314	5,562,907	5,915,682	5,915,682	5,915,682
TOTAL EXPENDITURES AND OTHER USES		5,095,524	5,531,006	5,568,907	5,921,182	5,921,182	5,921,182
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES							
		493,742	(28,712)	(112,851)	(433,557)	(445,557)	(445,557)
BEGINNING FUND BALANCE - OCTOBER 1		986,409	1,480,151	1,480,151	1,367,750	1,451,439	1,451,439
ENDING FUND BALANCE - SEPTEMBER 30		\$ 1,480,151	\$ 1,451,439	\$ 1,367,300	\$ 934,193	\$ 1,005,882	\$ 1,005,882

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.



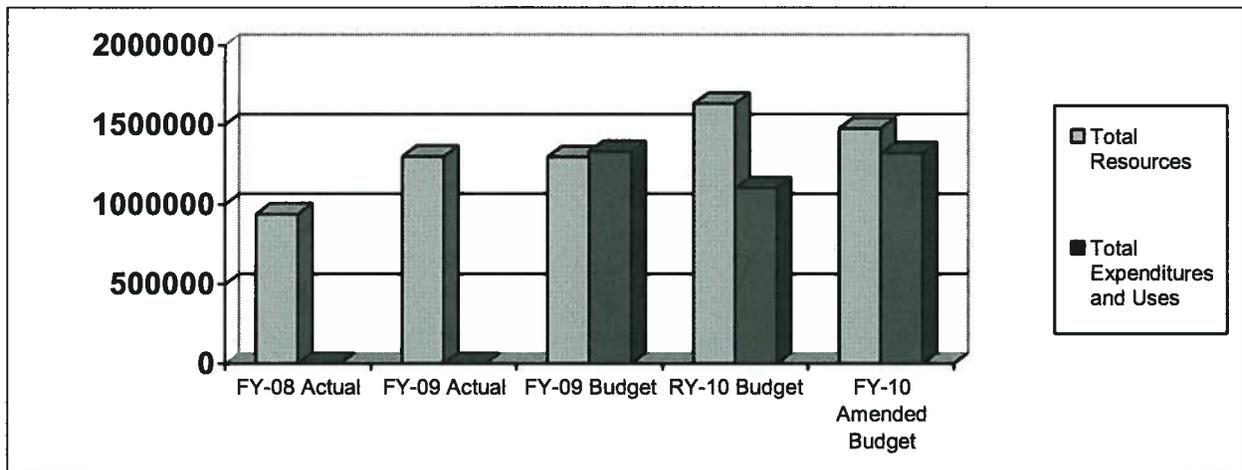
**SPECIAL REVENUE FUND
CORRECTIONS AND COURT-ETC FINES**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Fines - Corrections	000-5020-10	\$ 364,134	\$ 262,075	\$ 292,633	\$ 334,000	\$ 262,075	\$ 262,075
Fines - Court-ETC	000-5020-20	17,447	12,788	14,096	11,133	12,788	12,788
TOTAL REVENUES		381,581	274,863	306,729	345,133	274,863	274,863
OTHER USES							
Transfers Out - General Fund	080-5090-10	238,691	339,861	339,861	560,414	571,039	571,039
TOTAL OTHER USES		238,691	339,861	339,861	560,414	571,039	571,039
REVENUES OVER (UNDER) OTHER USES		142,890	(64,998)	(33,132)	(215,281)	(296,176)	(296,176)
BEGINNING FUND BALANCE - OCTOBER 1		290,536	433,426	433,426	367,265	368,428	368,428
ENDING FUND BALANCE - SEPTEMBER 30		\$ 433,426	\$ 368,428	\$ 400,294	\$ 151,984	\$ 72,252	\$ 72,252

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.



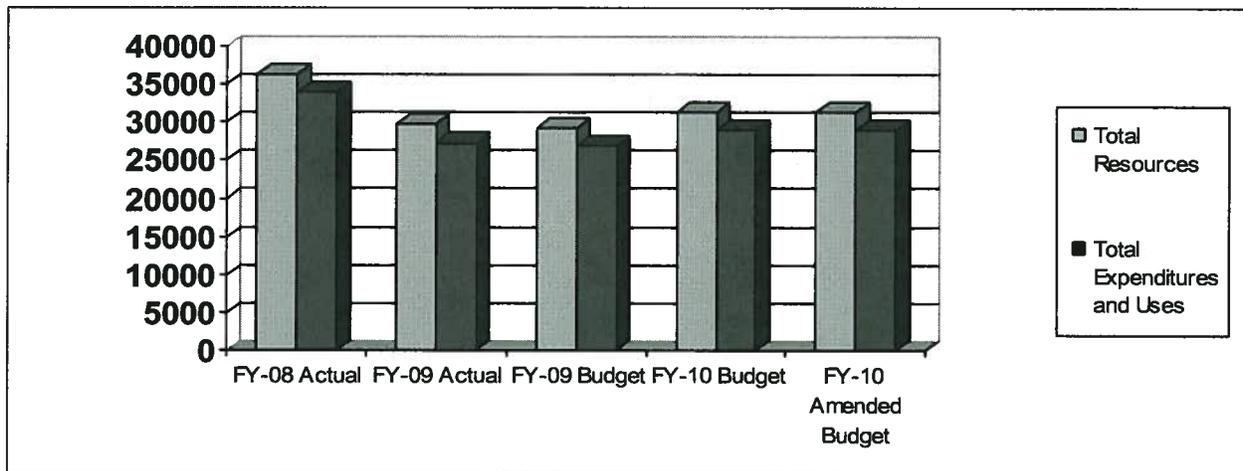
**SPECIAL REVENUE FUND
MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Other Taxes	000-7676-00	\$ 209,817	\$ 356,771	\$ 356,771	\$ 356,771	\$ 194,423	\$ 194,423
Investment Earnings	000-6030-23	21,319	6,692	3,200	1,000	1,611	1,611
TOTAL REVENUES		231,136	363,463	359,971	357,771	196,034	196,034
EXPENDITURES							
Capital Outlay - Downtown Development	010-2951-00	-	-	30,000	30,000	-	-
Capital Outlay - Senior Center	160-2951-00	2,450	21,550	47,550	22,550	22,550	22,550
TOTAL EXPENDITURES		2,450	21,550	77,550	52,550	22,550	22,550
OTHER USES							
Transfers Out - Capital Projects Fund	010-5090-00	-	-	1,050,000	1,050,000	1,300,000	1,300,000
TOTAL OTHER USES		-	-	1,050,000	1,050,000	1,300,000	1,300,000
TOTAL EXPENDITURES AND OTHER USES		2,450	21,550	1,127,550	1,102,550	1,322,550	1,322,550
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES							
		228,686	341,913	(767,579)	(744,779)	(1,126,516)	(1,126,516)
BEGINNING FUND BALANCE - OCTOBER 1		709,401	938,087	938,087	1,275,483	1,280,000	1,280,000
ENDING FUND BALANCE - SEPTEMBER 30		\$ 938,087	\$ 1,280,000	\$ 170,508	\$ 530,704	\$ 153,484	\$ 153,484

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.



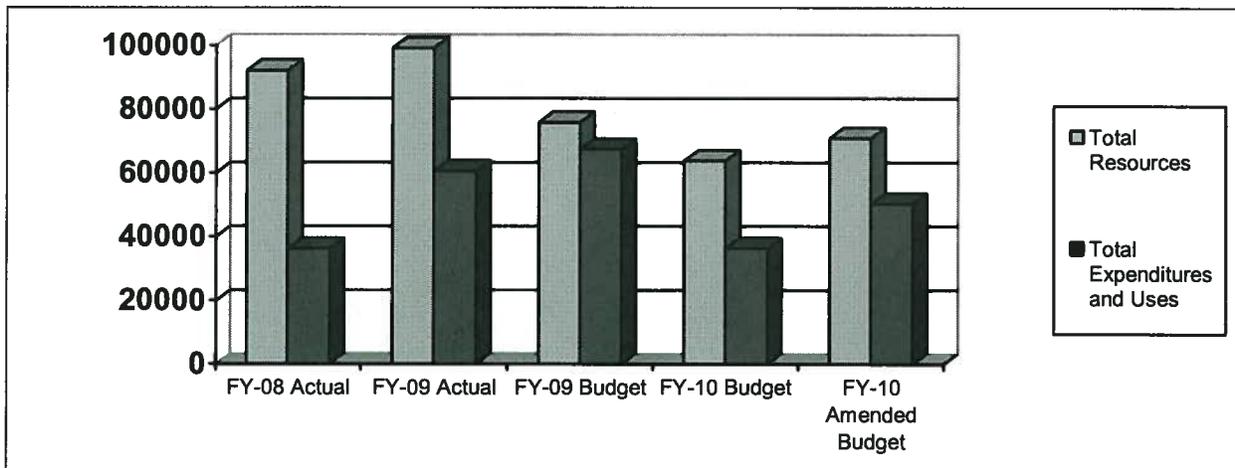
**SPECIAL REVENUE FUND
DOMESTIC VIOLENCE GRANT**

	Account Number	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Grant	000-6400-00	\$ 19,465	\$ 20,472	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Contributions and Donations	000-7002-78	-	-	-	-	-	-
TOTAL REVENUES		19,465	20,472	21,000	21,000	21,000	21,000
OTHER SOURCES							
Transfers In - General Fund	000-3910-00	14,385	6,824	8,000	8,000	8,000	8,000
TOTAL OTHER SOURCES		14,385	6,824	8,000	8,000	8,000	8,000
TOTAL REVENUES OTHER SOURCES		33,850	27,296	29,000	29,000	29,000	29,000
EXPENDITURES							
Police Department							
Salaries	020-1101-00	24,981	20,277	20,562	20,562	20,562	20,562
Retirement	020-1301-00	1,991	1,849	2,000	2,000	2,000	2,000
Payroll Taxes	020-1304-00	1,911	1,551	1,573	1,573	1,573	1,573
Health Insurance	020-1336-00	3,188	2,467	3,565	3,565	3,565	3,565
Telephone	020-2121-00	118	-	-	-	-	-
Training	020-2701-00	291	-	-	-	-	-
Workers Compensation	020-2801-00	1,370	1,152	1,300	1,300	1,300	1,300
TOTAL EXPENDITURES		33,850	27,296	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
ENDING FUND BALANCE - SEPTEMBER 30		\$ 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-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES							
Cemetery Lots	000-5120-00	\$ 23,100	\$ 18,900	\$ 10,000	\$ 13,500	\$ 12,650	\$ 12,650
Labor Receipts	000-5110-00	21,175	24,400	10,000	13,425	19,700	19,700
TOTAL REVENUES		44,275	43,300	20,000	26,925	32,350	32,350
EXPENDITURES							
Cemetery Lots Expense	030-1650-00	10,176	5,229	20,000	12,000	26,000	26,000
Sub Contract Works	030-1930-00	20,966	24,120	20,000	24,000	24,000	24,000
Utilities	030-2131-00	2,020	199	500	300	300	300
Capital Outlay	030-2951-00	3,094	31,042	26,900	-	-	-
TOTAL EXPENDITURES		36,256	60,590	67,400	36,300	50,300	50,300
REVENUES OVER (UNDER) EXPENDITURES		8,019	(17,290)	(47,400)	(9,375)	(17,950)	(17,950)
BEGINNING FUND BALANCE - OCTOBER 1		47,831	55,850	55,850	36,899	38,560	38,560
ENDING FUND BALANCE - SEPTEMBER 30		\$ 55,850	\$ 38,560	\$ 8,450	\$ 27,524	\$ 20,610	\$ 20,610

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

DEBT SERVICE FUNDS

Description

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

The City maintains the following debt service funds:

- 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
- 2009 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, 2009 is not less than \$525,315,060.

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's staff, with the assistance of fiscal advisors or bond counsel, will prepare the necessary materials for presentation to the rating agencies.
- ▶ The Debt Burden should be within the norm of comparable cities.
- ▶ The City will issue bonds with an average life of twenty-five (25) years or less, if possible, in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issue should contribute to an overall curve that is relatively flat.

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

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

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

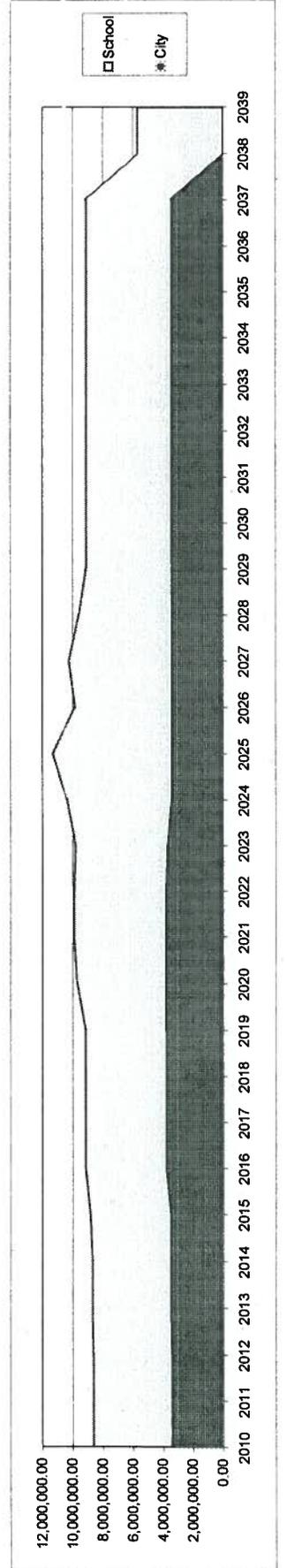
Debt Rating

Moody's Investor Services, Inc. rated the City's general obligation bonds an AA2 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 REQUIREMENT WARRANTS
GENERAL OBLIGATION WARRANTS**

CITY				SCHOOL				TOTAL				P & I TOTAL	
YEAR	Principal	Interest	Total	YEAR	Principal	Interest	Total	Principal	Interest	Total			
2010	835,000.00	2,580,681.26	3,415,681.26	2010	925,000.00	4,315,901.28	5,240,901.28	1,760,000.00	6,896,582.54	8,656,582.54			
2011	870,000.00	2,547,106.26	3,417,106.26	2011	960,000.00	4,285,846.28	5,245,846.28	1,830,000.00	6,832,952.54	8,662,952.54			
2012	905,000.00	2,512,281.26	3,417,281.26	2012	995,000.00	4,251,658.78	5,246,658.78	1,900,000.00	6,763,940.04	8,663,940.04			
2013	990,000.00	2,488,200.01	3,478,200.01	2013	1,025,000.00	4,213,583.78	5,238,583.78	2,015,000.00	6,701,783.79	8,716,783.79			
2014	1,045,000.00	2,432,081.26	3,477,081.26	2014	1,065,000.00	4,172,688.78	5,237,688.78	2,110,000.00	6,604,770.04	8,714,770.04			
2015	1,100,000.00	2,372,993.76	3,472,993.76	2015	1,245,000.00	4,127,242.53	5,372,242.53	2,345,000.00	6,500,236.29	8,845,236.29			
2016	1,485,000.00	2,310,743.76	3,795,743.76	2016	1,290,000.00	4,076,713.78	5,366,713.78	2,775,000.00	6,387,457.54	9,162,457.54			
2017	1,560,000.00	2,237,025.01	3,797,025.01	2017	1,340,000.00	4,023,352.53	5,363,352.53	2,900,000.00	6,260,377.54	9,160,377.54			
2018	1,635,000.00	2,159,643.76	3,794,643.76	2018	1,400,000.00	3,966,141.28	5,366,141.28	3,035,000.00	6,125,785.04	9,160,785.04			
2019	1,720,000.00	2,078,343.76	3,798,343.76	2019	1,455,000.00	3,904,403.78	5,359,403.78	3,175,000.00	5,982,747.54	9,157,747.54			
2020	1,810,000.00	1,992,943.76	3,802,943.76	2020	2,095,000.00	3,827,152.53	5,922,152.53	3,905,000.00	5,820,096.29	9,725,096.29			
2021	1,905,000.00	1,902,943.76	3,807,943.76	2021	2,385,000.00	3,729,280.03	6,114,280.03	4,290,000.00	5,632,223.79	9,922,223.79			
2022	2,000,000.00	1,808,343.76	3,808,343.76	2022	2,480,000.00	3,619,673.78	6,099,673.78	4,480,000.00	5,428,017.54	9,908,017.54			
2023	1,985,000.00	1,708,893.76	3,693,893.76	2023	2,610,000.00	3,501,089.40	6,111,089.40	4,595,000.00	5,209,983.16	9,804,983.16			
2024	1,850,000.00	1,570,118.76	3,420,118.76	2024	3,625,000.00	3,352,686.27	6,977,686.27	5,475,000.00	4,922,805.03	10,397,805.03			
2025	1,935,000.00	1,484,956.26	3,419,956.26	2025	4,770,000.00	3,152,098.77	7,922,098.77	6,705,000.00	4,637,055.03	11,342,055.03			
2026	2,020,000.00	1,395,968.76	3,415,968.76	2026	3,480,000.00	2,949,892.52	6,429,892.52	5,500,000.00	4,345,861.28	9,845,861.28			
2027	2,115,000.00	1,302,931.26	3,417,931.26	2027	4,095,000.00	2,757,305.02	6,852,305.02	6,210,000.00	4,060,236.28	10,270,236.28			
2028	2,215,000.00	1,205,506.26	3,420,506.26	2028	3,600,000.00	2,559,180.02	6,159,180.02	5,815,000.00	3,764,686.28	9,579,686.28			
2029	2,315,000.00	1,103,581.26	3,418,581.26	2029	3,305,000.00	2,382,020.64	5,687,020.64	5,620,000.00	3,485,601.90	9,105,601.90			
2030	2,420,000.00	997,043.76	3,417,043.76	2030	3,480,000.00	2,209,523.76	5,689,523.76	5,900,000.00	3,206,567.52	9,106,567.52			
2031	2,535,000.00	885,556.26	3,420,556.26	2031	3,665,000.00	2,024,914.38	5,689,914.38	6,200,000.00	2,910,470.64	9,110,470.64			
2032	2,650,000.00	770,550.01	3,420,550.01	2032	3,860,000.00	1,828,967.50	5,688,967.50	6,510,000.00	2,599,517.51	9,109,517.51			
2033	2,765,000.00	652,096.88	3,417,096.88	2033	4,070,000.00	1,621,617.50	5,691,617.50	6,835,000.00	2,273,714.38	9,108,714.38			
2034	2,895,000.00	522,856.25	3,417,856.25	2034	4,285,000.00	1,402,298.75	5,687,298.75	7,180,000.00	1,925,155.00	9,105,155.00			
2035	3,035,000.00	382,018.75	3,417,018.75	2035	4,515,000.00	1,174,120.63	5,689,120.63	7,550,000.00	1,566,139.38	9,106,139.38			
2036	3,185,000.00	234,293.75	3,419,293.75	2036	4,755,000.00	936,576.88	5,691,576.88	7,940,000.00	1,170,870.63	9,110,870.63			
2037	3,340,000.00	79,325.00	3,419,325.00	2037	5,005,000.00	685,851.25	5,690,851.25	8,345,000.00	765,176.25	9,110,176.25			
2038	0.00	0.00	0.00	2038	5,270,000.00	421,270.00	5,691,270.00	5,270,000.00	421,270.00	5,691,270.00			
2039	0.00	0.00	0.00	2039	5,545,000.00	142,783.75	5,687,783.75	5,545,000.00	142,783.75	5,687,783.75			
TOTAL	55,120,000.00	43,719,028.36	98,839,028.36	TOTAL	88,595,000.00	85,615,836.18	174,210,836.18	143,715,000.00	129,334,864.54	273,049,864.54			



2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039

DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2010

ISSUE	PRINCIPAL	INTEREST
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
General Obligation School Warrants, Series 2009	100,000	2,624,037
TOTAL	1,760,000	6,896,585

**DEBT SERVICE FUNDS
FISCAL YEAR 2010 BUDGET - AMENDED**

	2001 A Bond Fund	2002 Bond Fund	2005 Bond Fund	2006 Bond Fund	2008 Bond Fund	2009 Bond Fund	Total All Funds
REVENUES							
Interest income	\$ -	\$ 2	\$ 3	\$ 2	\$ 15	\$ 239	\$ 261
Total Revenues	-	2	3	2	15	239	261
OTHER SOURCES							
Transfers In	-	-	1,053,400	2,362,282	-	-	3,415,682
Transfers In - Madison City Schools	560,318	1,332,829	-	-	623,719	2,724,037	5,240,903
Total Other Sources	560,318	1,332,829	1,053,400	2,362,282	623,719	2,724,037	8,656,585
TOTAL REVENUES AND OTHER SOURCES	560,318	1,332,831	1,053,403	2,362,284	623,734	2,724,276	8,656,846
EXPENDITURES							
General Administration	-	2	-	-	-	-	2
Debt Service:							
Payment on Debt	245,000	495,000	170,000	665,000	85,000	100,000	1,760,000
Interest	315,318	837,829	883,400	1,697,282	538,719	2,624,037	6,896,585
TOTAL EXPENDITURES	560,318	1,332,831	1,053,400	2,362,282	623,719	2,724,037	8,656,587
REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES	-	-	3	2	15	239	259
BEGINNING FUND BALANCE - OCTOBER 1	3	-	472,355	213	58	189,649	662,278
ENDING FUND BALANCE - SEPTEMBER 30	\$ 3	\$ -	\$ 472,358	\$ 215	\$ 73	\$ 189,888	\$ 662,537

**DEBT SERVICE FUND
2001-A SCHOOL BOND**

	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES						
Interest Income	\$ 135	\$ 127	\$ 130	\$ -	\$ -	\$ -
Total Revenues	135	127	130	-	-	-
OTHER SOURCES						
Transfers In - Madison City Schools	562,395	558,756	559,139	560,318	560,318	560,318
Total Other Sources	562,395	558,756	559,139	560,318	560,318	560,318
TOTAL REVENUES AND OTHER SOURCES	562,530	558,883	559,269	560,318	560,318	560,318
EXPENDITURES						
General Administration	6	-	-	-	-	-
Debt Service						
Payment on Debt	230,000	235,000	235,000	245,000	245,000	245,000
Interest	332,395	324,139	324,139	315,318	315,318	315,318
TOTAL EXPENDITURES	562,401	559,139	559,139	560,318	560,318	560,318
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES	129	(256)	130	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	130	259	259	23	3	3
ENDING FUND BALANCE - SEPTEMBER 30	\$ 259	\$ 3	\$ 389	\$ 23	\$ 3	\$ 3

**DEBT SERVICE FUND
2002 SCHOOL BOND**

	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES						
Interest Income	\$ 111	\$ 2	\$ 110	\$ -	\$ 2	\$ 2
Total Revenues	111	2	110	-	2	2
OTHER SOURCES						
Transfers In - Madison City Schools	1,331,445	1,332,694	1,332,694	1,332,829	1,332,829	1,332,829
Total Other Sources	1,331,445	1,332,694	1,332,694	1,332,829	1,332,829	1,332,829
TOTAL REVENUES AND OTHER SOURCES	1,331,556	1,332,696	1,332,804	1,332,829	1,332,831	1,332,831
EXPENDITURES						
General Administration	8	2	110	-	2	2
Debt Service						
Payment on Debt	465,000	480,000	480,000	495,000	495,000	495,000
Interest	866,877	852,694	852,694	837,829	837,829	837,829
TOTAL EXPENDITURES	1,331,885	1,332,696	1,332,804	1,332,829	1,332,831	1,332,831
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES	(329)	-	-	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	329	-	-	-	-	-
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ -				

**DEBT SERVICE FUND
2005 BOND**

	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES						
Interest Income	\$ 2,727	\$ 377	\$ 377	\$ 300	\$ 3	\$ 3
Total Revenues	2,727	377	377	300	3	3
OTHER SOURCES						
Transfers In	1,345,994	1,341,194	1,341,194	1,053,400	1,053,400	1,053,400
Total Other Sources	1,345,994	1,341,194	1,341,194	1,053,400	1,053,400	1,053,400
TOTAL REVENUES AND OTHER SOURCES	1,348,721	1,341,571	1,341,571	1,053,700	1,053,403	1,053,403
EXPENDITURES						
General Administration	140	-	-	-	-	-
Debt Service						
Payment on Debt	425,000	445,000	445,000	170,000	170,000	170,000
Interest	933,000	908,988	908,988	883,400	883,400	883,400
TOTAL EXPENDITURES	1,358,140	1,353,988	1,353,988	1,053,400	1,053,400	1,053,400
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES	(9,419)	(12,417)	(12,417)	300	3	3
BEGINNING FUND BALANCE - OCTOBER 1	494,191	484,772	484,772	472,354	472,355	472,355
ENDING FUND BALANCE - SEPTEMBER 30	\$ 484,772	\$ 472,355	\$ 472,355	\$ 472,654	\$ 472,358	\$ 472,358

DEBT SERVICE FUND
2006 Bond

	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES						
Interest Income	\$ 3,177	\$ 238	\$ 214	\$ 2	\$ 2	\$ 2
Total Revenues	3,177	238	214	2	2	2
OTHER SOURCES						
Transfers In	1,708,919	1,685,120	1,708,920	2,362,282	2,362,282	2,362,282
Bonds Issued	-	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-	-
Total Other Sources	1,708,919	1,685,120	1,708,920	2,362,282	2,362,282	2,362,282
TOTAL REVENUES AND OTHER SOURCES	1,712,096	1,685,358	1,709,134	2,362,284	2,362,284	2,362,284
EXPENDITURES						
General Administration	182	-	200	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
Debt Service						
Payment on Debt	-	-	-	665,000	665,000	665,000
Interest	1,708,919	1,708,919	1,708,920	1,697,282	1,697,282	1,697,282
Total Expenditures	1,709,101	1,708,919	1,709,120	2,362,282	2,362,282	2,362,282
OTHER USES						
Transfers Out	-	-	-	-	-	-
Payment to refund bonds 1998-C	-	-	-	-	-	-
Payment to refund bonds 2001	-	-	-	-	-	-
Discount on Bonds Issued	-	-	-	-	-	-
Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	1,709,101	1,708,919	1,709,120	2,362,282	2,362,282	2,362,282
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES AND OTHER USES	2,995	(23,561)	14	2	2	2
BEGINNING FUND BALANCE - OCTOBER 1	20,779	23,774	23,774	213	213	213
ENDING FUND BALANCE - SEPTEMBER 30	\$ 23,774	\$ 213	\$ 23,788	\$ 215	\$ 215	\$ 215

**DEBT SERVICE FUND
2008 SCHOOL BOND**

	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES						
Interest Income	\$ 40,891	\$ 135	\$ 101	\$ -	\$ 15	\$ 15
Total Revenues	40,891	135	101	-	15	15
OTHER SOURCES						
Transfers In - Madison City Schools	180,635	585,000	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	585,000	625,887	623,719	623,719	623,719
TOTAL REVENUES AND OTHER SOURCES	12,488,309	585,135	625,988	623,719	623,734	623,734
EXPENDITURES						
General Administration	-	81	47	-	-	15
Bond Issuance Costs	264,695	-	-	-	-	-
Debt Service						
Payment on Debt	-	85,000	85,000	85,000	85,000	85,000
Interest	180,635	540,886	540,887	538,719	538,719	538,719
TOTAL EXPENDITURES	445,330	625,967	625,934	623,719	623,719	623,734
OTHER USES						
Transfers Out - Madison City Schools	12,002,089	-	-	-	-	-
Total Other Uses	12,002,089	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	12,447,419	625,967	625,934	623,719	623,719	623,734
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES	40,890	(40,832)	54	-	15	-
BEGINNING FUND BALANCE - OCTOBER 1	-	40,890	40,890	40,944	58	58
ENDING FUND BALANCE - SEPTEMBER 30	\$ 40,890	\$ 58	\$ 40,944	\$ 40,944	\$ 73	\$ 58

**DEBT SERVICE FUND
2009 SCHOOL BOND**

	FY-08 Actual	FY-09 Actual	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUES						
Interest Income	\$ -	\$ 189,650	\$ -	\$ -	\$ 239	\$ 239
Total Revenues		189,650			239	239
OTHER SOURCES						
Transfers In - Madison City Schools	-	-	-	-	2,724,037	2,724,037
Bond Proceeds 2009 Bond	-	51,110,000	-	-	-	-
Total Other Sources		51,110,000			2,724,037	2,724,037
TOTAL REVENUES AND OTHER SOURCES		51,299,650			2,724,276	2,724,276
EXPENDITURES						
General Administration	-	-	-	-	-	-
Bond Issuance Costs	-	124,665	-	-	-	-
Debt Service						
Payment on Debt	-	-	-	-	100,000	100,000
Interest	-	-	-	-	2,624,037	2,624,037
TOTAL EXPENDITURES		124,665			2,724,037	2,724,037
OTHER USES						
Transfers Out - Madison City Schools	-	22,488,567	-	-	-	-
Payment to refund bonds	-	27,647,564	-	-	-	-
Discount on bonds issued	-	462,545	-	-	-	-
Underwriters' discount	-	386,660	-	-	-	-
Total Other Uses		50,985,336				
TOTAL EXPENDITURES AND OTHER USES		51,110,001			2,724,037	2,724,037
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES						
	-	189,649	-	-	239	239
BEGINNING FUND BALANCE - OCTOBER 1						
	-	-	-	-	189,649	189,649
ENDING FUND BALANCE - SEPTEMBER 30						
	\$ -	\$ 189,649	\$ -	\$ -	\$ 189,888	\$ 189,888



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

CAPITAL PROJECTS FUND



CAPITAL BUDGET AND PROGRAM

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

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

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

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

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

CAPITAL IMPROVEMENTS PROJECT FORM

DEPARTMENT _____

Date _____ Department priority no. _____

I. PROJECT DESCRIPTION

A. Project name _____

B. Description _____

C. Location _____

D. Purpose _____

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

II. NEED

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

_____ General citizenry

_____ Commercial

_____ Industrial

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

_____ Countywide

_____ Community

_____ Neighborhood

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

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

III. COST

A. Approximate total cost _____

B. Cost already incurred _____

C. Balance _____

D. Detetailed Cost Estimates

1. Planning

a. Engineering _____

b. Architectural _____

Total _____

2. Land

a. Site already acquired _____

b. Site to be acquired _____

c. Area required (acres) _____

d. Estimated cost _____

Total _____

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

IV. Proposed expenditures by years

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

V. Construction data

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

C. Status of plans and specifications

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

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

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

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.			
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.						
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 \$16,580,618 advanced refunded the 1998-C General Obligation Warrants dated September 1, 1998 and \$9,127,128 advanced refunded the 2001 General Obligation Warrants dated July 1, 2001. Approximately \$12,000,000 provided for construction and improvements of various projects. These various funded projects detailed in the Capital Improvements Program.

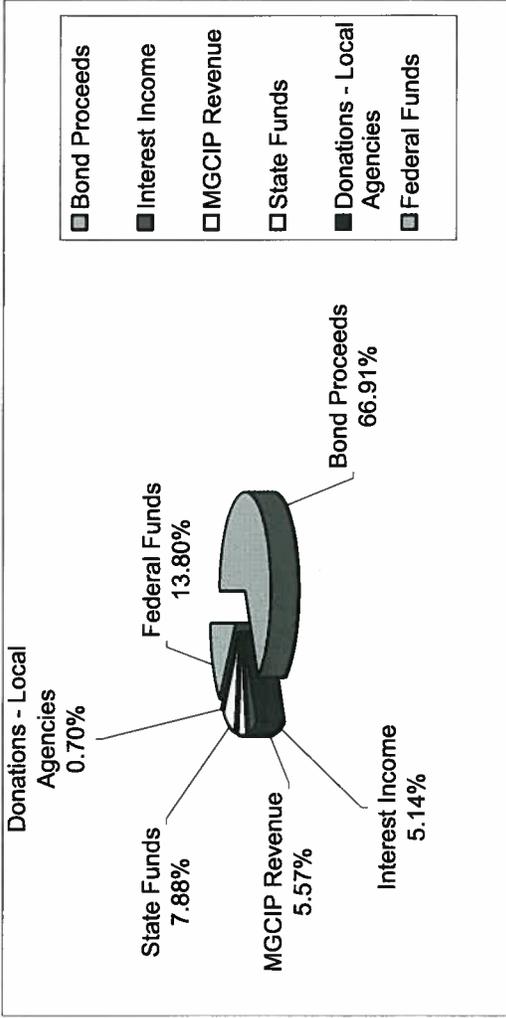
FUND BALANCE SUMMARY - CAPITAL
Budgeted FY-10 (Amended)
Capital Improvements Program

FUND BALANCE - OCTOBER 1, 2009	\$ 7,897,909
REVENUES	
Investment earnings	25,000
Intergovernmental	2,285,043
Total Revenues	2,310,043
OTHER SOURCES	
Municipal Government Capital Improvements Revenue	1,300,000
Total Other Sources	1,300,000
TOTAL AVAILABLE RESOURCES	\$ 11,507,952
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
Downtown Redevelopment Project	250,000
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	9,936,610
FUND BALANCE - SEPTEMBER 30, 2010 (Estimated)	\$ 1,571,342

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

FUNDING SOURCE

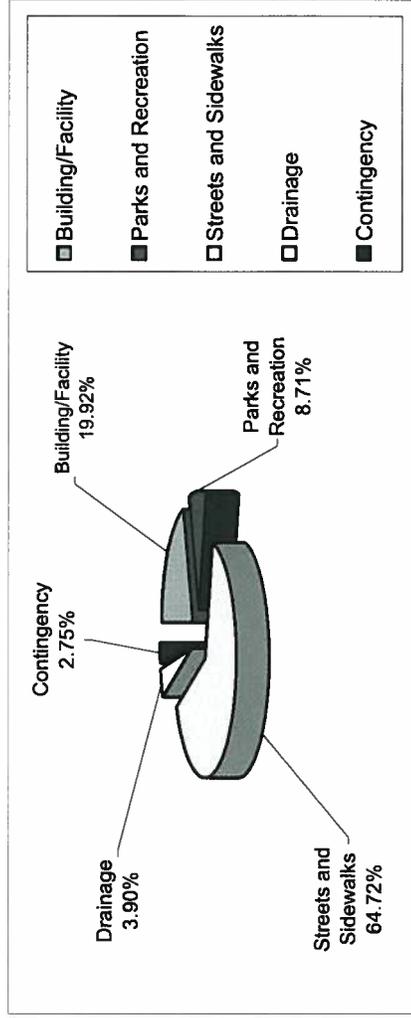
Bond Proceeds	\$ 15,611,763
Investment Earnings	1,200,000
Municipal Government Capital Improvement Revenue	1,300,000
Batch Road Widening - State Project	838,000
Gillespie Road Extension - State Project	1,000,000
Donation - Commissioner Dyer - Greenway Trail	37,800
Donation - Commissioner Dyer - Soccer 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>\$ 23,333,606</u>



- Bond Proceeds
- Interest Income
- MGCIP Revenue
- State Funds
- Donations - Local Agencies
- Federal Funds

COST BY PROJECT CATEGORY

Building/Facility	\$ 4,649,000
Parks and Recreation	2,032,490
Streets and Sidewalks	15,100,379
Drainage	909,826
Contingency	641,911
Total	<u>\$ 23,333,606</u>



- Building/Facility
- Parks and Recreation
- Streets and Sidewalks
- Drainage
- Contingency

**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 Clegghorn			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
	Downtown Redevelopment Project			250,000			250,000
	Total - Streets and Sidewalks			15,100,379			15,100,379
	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	\$ 15,100,379	\$ 909,826	\$ 641,911	\$ 23,333,606

CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS - BUDGETED
FISCAL YEAR 2010
As of March 31, 2010

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	\$ 86,120	\$ 1,233,500	\$ 30,380	6.38%
07-086	Fire Station #2	2,274,000	223,031	-	2,050,969	9.81%
09-002	HVAC Units Recreation Department	100,000	-	-	100,000	0.00%
09-002	Improvements to Madison Public Library	100,000	51,790	-	48,210	51.79%
09-004	Senior Center Addition	425,000	10,172	450	414,378	2.50%
	Total - Building/Facility	4,249,000	371,113	1,233,950	2,643,937	8.73%
PARKS AND RECREATION						
05-018	Greenway Trail - Phase I (Bradford Creek)	1,331,490	268,299	1,068,264	(5,073)	100.38%
07-071	Greenway Trail - Phase II (Bradford Creek) - Local	551,000	93,060			
09-005	Mill Creek Greenway Land Acquisition	50,000	-	-	50,000	0.00%
	Total - Parks and Recreation	1,932,490	361,359	1,068,264	44,927	18.70%
STREETS AND SIDEWALKS						
05-030	Intersection - County Line Road and I-565	105,000	53,650	-	51,350	51.10%
07-087	Intersection - Hughes Road and Highway 72	465,678	176,327	195,974	93,377	79.95%
07-088	Intersection - Rainbow Drive and Highway 72	55,000	800	-	54,200	1.45%
07-089	Intersection - Wall Triana and Brownsferry Road	150,000	-	-	150,000	0.00%
09-006	Intersection - Gillespie and Hughes Road	50,000	62,999	-	(12,999)	126.00%
07-036	Sidewalk - Joe Phillips (County Line to Corrine)	78,000	3,223	-	74,777	4.13%
05-042	Sidewalk - Eastview (Hughes to Metta)	121,816	11,209	110,587	20	99.98%
07-040	Sidewalk - County Line (Heritage School to Dock Murphy)	100,000	-	-	100,000	0.00%
07-041	Sidewalk - Gillespie Road from Wall Triana to Wellington Subd.	29,000	-	-	29,000	0.00%
07-027	Bridge - Wall Triana at Mill Creek	270,000	24,843	8,200	236,957	12.24%
07-024	Bridges - 2 on Gillespie	250,000	7,988	13,650	228,363	8.66%
07-029	Bridge - Mill Road at Mill Creek	385,000	287,617	-	97,383	74.71%
06-076	Balch Road Widening	1,038,000	487,944	-	550,056	47.01%
05-039	Gillespie Road Extension	1,659,656	1,785,403	-	(125,747)	107.58%
07-050	Wall Triana Widening (Construction -Mill to Brownsferry)	1,000,000	10,815	-	989,185	1.08%
07-051	Wall Triana Improvements (Engineering from Brownsferry to Gooch)	200,000	113,067	30,100	56,833	71.58%
07-091	Wall Triana Improvements - Gooch to N City Limits	950,000	120,466	1,725	827,809	12.86%
07-092	Wall Triana Improvements - Madison Blvd. to Cleghorn	761,200	10,489	711	750,000	1.47%
07-044	Zierdt Road - Five Lanes	500,000	13,912	-	486,088	2.78%
05-123	Fire/Police Training Facility Entrance Road	27,000	-	-	27,000	0.00%
07-047	Eastview Drive Extension to Wall Triana	1,450,000	1,242,480	180,063	27,457	98.11%
07-010	Balch Road Extension to Mill Road	1,250,000	1,210,055	6,494	33,451	97.32%
07-085	Mill Road Improvements	632,000	718,828	5,666	(92,494)	114.64%
08-030	Extend Emerson Lane to Gillespie Road	70,000	3,585	84,000	(17,585)	125.12%
	Downtown Redevelopment Project	250,000	-	-	250,000	0.00%
	Total - Streets and Sidewalks	11,847,350	6,345,700	637,170	4,864,480	58.94%
DRAINAGE						
05-027	Homestead Drainage	91,900	85,258	65	6,577	92.84%
05-028	Mill/Telluride/Whisperwood Drainage	175,800	31,947	78,698	65,155	62.94%
05-592	Putnam Industrial Park	40,000	-	-	40,000	0.00%
07-093	Downtown Drainage Improvements-Pension Row and Sullivan Street	150,000	9,158	-	140,842	6.11%
07-094	Dention Pond Modifications for Two (2) Year Storms	100,000	-	1,167	98,833	1.17%
07-095	Brownsferry N Side Drainage - Park Meadow Dr to Holly Spring	208,326	205,404	36,419	(33,497)	116.08%
09-007	Homestead Drainage Improvements to Hwy 72	50,000	22,632	-	27,368	45.26%
	Total - Drainage	816,026	354,399	116,349	345,278	57.69%
	TOTAL - ALL PROJECTS	\$ 18,844,866	\$ 7,432,571	\$ 3,055,733.12	\$ 7,898,621.52	55.66%

**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	483,635	(\$83,634.52)
	TOTAL - BUILDING BUILDING/FACILITY	400,000	483,635	(83,634.52)
	PARKS AND RECREATION			
05-041	Soccer Fields - Dublin Park	100,000	110,815	(10,815.42)
	TOTAL - PARKS AND RECREATION	100,000	110,815	(10,815.42)
	STREETS AND SIDEWALKS			
07-009	Intersection - Hughes Road/Old Madison Pike	250,000	272,986	(22,985.92)
05-436	Intersection - Jay Drive and Wall Triana	5,000	-	5,000.00
05-025	Intersection - Sullivan/Palmer	1,498,265	1,380,820	117,445.40
05-051	Intersection - Wall Triana/Gillespie	336,892	315,049	21,842.95
05-093	Traffic Signal - Hughes/Will Halsey Way	40,000	24,202	15,798.24
06-063	Traffic Signal - Mill Rd/County Line	130,000	140,830	(10,830.38)
07-017	Traffic Signal - Eastview/Slaughter	120,000	79,254	40,745.77
07-019	Traffic Signal - County Line/Crownridge	130,000	141,426	(11,425.87)
05-126	Traffic Signal - Zierdt at Mountain Brook	50,000	63,803	(13,803.27)
07-020	Traffic Signal - County Line/Palmer Road	100,000	76,069	23,931.20
05-365	Sidewalk - Hughes Rd (Mill to Old Madison Pike)	49,300	56,264	(6,964.00)
07-090	Balch Road Improvements	314,772	436,538	(121,765.89)
05-140	Yancy Road	30,800	28,365	2,434.68
05-419	RR-Quiet Zone Improvement (Shelton Road)	128,000	156,159	(28,159.36)
07-046	Fire Station #1 Parking Apron	20,000	37,683	(17,682.99)
07-085	Repair Boulton Court at Bellwood	50,000	45,550	4,449.71
	TOTAL - STREETS AND SIDEWALKS	3,253,029	3,254,999	(1,969.73)
	DRAINAGE			
05-150	Silver Creek Drainage	23,800	18,036	5,764.38
05-520	Madison Towne Center	70,000	4,407	65,593.42
05-024	Gooch Lane Culvert (Old Project)	-	18,356	(18,356.09)
	TOTAL - DRAINAGE	93,800	40,798	53,001.71
	TOTAL - ALL PROJECTS	\$ 3,846,829	3,890,247	\$ (43,417.96)



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

PERSONNEL SERVICES



PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
POLICE					
Administration Division					
Chief	1.00	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00	1.00
Captain	0.00	0.00	0.00	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	2.00	2.00
Law Enforcement IT	0.00	1.00	1.00	1.00	1.00
Total - Administration Division	4.00	5.00	5.00	7.00	7.00
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	9.00	10.00	10.00
Receptionist/Secretary	1.00	1.00	1.00	1.00	1.00
Total - Investigations Division	10.00	10.00	12.00	13.00	13.00
Patrol Division					
Lieutenant	3.00	3.00	4.00	4.00	4.00
Sergeant	8.00	9.00	9.00	9.00	9.00
Patrol Officer	45.00	50.00	47.00	49.00	49.00
Receptionist/Secretary	1.00	0.00	0.00	0.00	0.00
Total - Patrol Division	57.00	62.00	60.00	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	3.00	3.00	3.00
Dispatcher	10.00	10.00	9.00	9.00	9.00
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	103.00	108.00	108.00
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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
PUBLIC WORKS					
Administration Division:					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Engineer I	0.00	0.00	0.00	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	6.00	6.00
DOT Division					
DOT Manager	1.00	1.00	1.00	0.00	0.00
DOT Assistant Supervisor	0.00	0.00	0.00	1.00	1.00
DOT Tech III	1.00	1.00	1.00	0.00	0.00
DOT Tech II	1.00	0.00	0.00	2.00	2.00
DOT Tech I	2.00	3.00	3.00	1.00	1.00
Total - DOT Division	5.00	5.00	5.00	4.00	4.00
Drainage Division					
Field Crew Chief	1.00	1.00	1.00	0.00	0.00
Field Operator I	3.00	3.00	3.00	0.00	0.00
Field Operator II	1.00	1.00	1.00	0.00	0.00
Field Operator IV	1.00	1.00	1.00	0.00	0.00
Total - Drainage Division	6.00	6.00	6.00	0.00	0.00
Fleet Maintenance Division					
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Assistant Fleet Manager	1.00	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00	1.00	1.00
Mechanic II	3.00	3.00	3.00	1.00	1.00
Mechanic III	1.00	1.00	1.00	2.00	2.00
Parts Clerk	1.00	1.00	1.00	0.00	0.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Total - Fleet Maintenance Division	9.00	9.00	9.00	7.00	7.00
Street Division					
Field Crew Chief	2.00	1.00	1.00	0.00	0.00
Field Operator I	11.00	7.00	5.00	0.00	0.00
Field Operator II	2.00	3.00	3.00	0.00	0.00
Field Operator III	4.00	1.00	1.00	0.00	0.00
Field Operator IV	0.00	0.00	0.00	0.00	0.00
Total - Street Division	19.00	12.00	10.00	0.00	0.00
Trash Division					
Field Crew Chief	0.00	1.00	1.00	1.00	1.00
Field Operator I	1.00	2.00	2.00	0.00	0.00
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	2.00	2.00
Total - Trash Division	10.00	8.00	8.00	8.00	8.00
Utility Division					
Field Crew Chief	0.00	1.00	1.00	0.00	0.00
Field Operator I	0.00	9.00	9.00	0.00	0.00
Field Operator II	0.00	1.00	1.00	0.00	0.00
Field Operator III	0.00	1.00	1.00	0.00	0.00
Field Operator IV	0.00	1.00	1.00	0.00	0.00
Total - Utility Division	0.00	13.00	13.00	0.00	0.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
Capital Improvement Projects (CIP) Division					
Field Crew Chief	0.00	0.00	0.00	2.00	2.00
Heavy Equipment Operator IV	0.00	0.00	0.00	2.00	2.00
Heavy Equipment Operator III	0.00	0.00	0.00	1.00	1.00
Field Operator II	0.00	0.00	0.00	5.00	5.00
Field Operator I	0.00	0.00	0.00	3.00	3.00
Total - CIP Division	0.00	0.00	0.00	13.00	13.00
In House Projects (IHP) Division					
Public Works Superintendent	0.00	0.00	0.00	1.00	1.00
Field Crew Chief	0.00	0.00	0.00	2.00	2.00
Heavy Equipment Operator IV	0.00	0.00	0.00	3.00	3.00
Heavy Equipment Operator III	0.00	0.00	0.00	2.00	2.00
Field Operator II	0.00	0.00	0.00	7.00	7.00
Field Operator I	0.00	0.00	0.00	3.00	3.00
Total - IHP Division	0.00	0.00	0.00	18.00	18.00
REGULAR FULL TIME	54.00	58.00	56.00	56.00	56.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
CITY CLERK					
City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk-Treasurer	1.00	1.00	1.00	1.00	1.00
Assistant City Treasurer	0.00	0.00	0.00	0.00	0.00
Municipal Records Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
RECREATION					
Administration Division					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Recreation Director	0.00	0.00	0.00	1.00	1.00
Office Manager	1.00	0.00	0.00	0.00	0.00
Recreation Administrative Supervisor	0.00	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	6.00	6.00
Aquatics Division					
Aquatics Director	1.00	1.00	1.00	1.00	1.00
Assistant Aquatics Director	1.00	1.00	1.00	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	2.00	2.00
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	13.00	13.00
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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
FIRE					
Operations and Fire Prevention					
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	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	19.00	19.00
Firefighter	27.00	33.00	30.00	29.00	29.00
Total - Operations and Fire Prevention Division	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 Division	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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended 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	0.00	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	4.00	4.00	4.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
COURT CLERK					
Court Clerk	1.00	1.00	1.00	1.00	1.00
Magistrate	5.00	5.00	5.00	5.00	5.00
REGULAR FULL TIME	6.00	6.00	6.00	6.00	6.00
Judge	2.00	2.00	0.00	2.00	2.00
REGULAR PART TIME (not an employee)	2.00	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended 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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
FINANCE					
Administration					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total - Administration Division	3.00	3.00	3.00	3.00	3.00
Accounting					
Accounts Payable Specialist	0.00	1.00	1.00	1.00	1.00
Accountant II	3.00	3.00	2.00	2.00	2.00
Office Manager	1.00	0.00	0.00	0.00	0.00
Total - Accounting Division	4.00	4.00	3.00	3.00	3.00
Purchasing Division					
Purchasing Manager	0.00	1.00	1.00	1.00	0.00
Purchasing Specialist	0.00	0.00	1.00	1.00	1.00
Procurement Specialist II	1.00	0.00	0.00	0.00	1.00
Total - Purchasing Division	1.00	1.00	2.00	2.00	2.00
Information Technology Division					
System Analyst III	1.00	0.00	0.00	0.00	0.00
Total - Information Technology Division	1.00	0.00	0.00	0.00	0.00
Building Services Division					
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
Total - Building Services Division	4.00	4.00	0.00	0.00	0.00
REGULAR FULL TIME	13.00	12.00	8.00	8.00	8.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended 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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended 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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
REVENUE					
Director	1.00	1.00	1.00	1.00	1.00
License and Tax Examiner II	1.00	1.00	1.00	1.00	1.00
License and Tax Examiner I	1.00	1.00	1.00	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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended 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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
SENIOR CENTER					
Director	1.00	1.00	1.00	1.00	1.00
Senior Activities Coordinator	2.00	2.00	2.00	2.00	2.00
Senior Center Aide	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-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
INFORMATION TECHNOLOGY					
System Analyst III	0.00	1.00	1.00	1.00	1.00
REGULAR FULL TIME	0.00	1.00	1.00	1.00	1.00

PERSONNEL COUNT

Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended 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

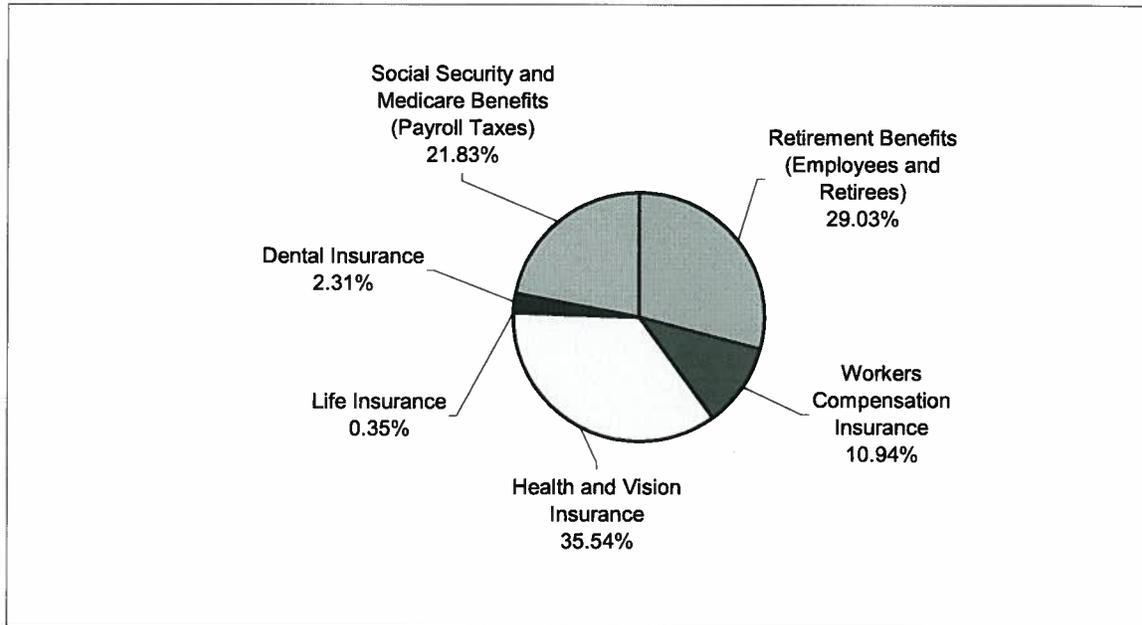
Department/Division/ Job Title	FY-08 Budget	FY-09 Budget	FY-10 Budget	FY-10 Proposed Amended Budget	FY-10 Amended Budget
BUILDING					
Department Head	0.00	0.00	1.00	1.00	1.00
Administrative Assistant - Director	0.00	0.00	1.00	1.00	1.00
Permit Specialist II	0.00	0.00	3.00	3.00	3.00
Permit Specialist 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	17.00	17.00	17.00

**PERSONNEL COUNT
SUMMARY**

Department	TOTAL		
	Regular Full Time	Regular Part Time	Temporary Part Time
Police	108	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	326	41	60

**BENEFITS
BY CATEGORY**

Retirement Benefits (Employees and Retirees)	\$ 1,635,909
Workers Compensation Insurance	616,721
Health and Vision Insurance	2,002,500
Life Insurance	20,000
Dental Insurance	130,000
Social Security and Medicare Benefits (Payroll Taxes)	1,230,113
TOTAL	<u>\$ 5,635,243</u>



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 r biennium) including all planned revenues and expenses for the budget period.

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

Current Taxes - Taxes levied and due within one year.

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

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

GLOSSARY OF TERMS

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

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

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

Department - The basis organizational unit of government which is functionally unique in it’s delivery of services.

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

Interfund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenues – Intergovernmental revenues are from other governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Program Performance Budget – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and 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. 2010-157

AN ORDINANCE TO ADOPT THE REVISED ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010, AND DECLARING THE SAME SHALL CONSTITUTE THE REVISED ANNUAL OPERATING BUDGET OF THE CITY OF MADISON, ALABAMA, FOR SUCH FISCAL YEAR.

WHEREAS, the City Council of the City of Madison adopted its Fiscal Year 2010 Annual Operating Budget on November 9, 2009, by Ordinance No. 2009-229; and

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

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

That Section 1, Section 2 and Section 3 of Ordinance No. 2009-229 adopting the Annual Operating Budget of the City of Madison for Fiscal Year 2010 hereby repealed and in substitution therefore, the following Sections 1, 2 and 3, adopted:

1. That the Fiscal Year 2010 Budget Document provides for the appropriation of Beginning Resources, Estimated Revenues and Other Financing Sources as follows:

A.	General Fund	\$31,783,069
B.	Special Revenue Funds	\$ 9,708,478
C.	Debt Service Funds	\$ 8,656,587
D.	Capital Projects Funds	\$ 9,936,610

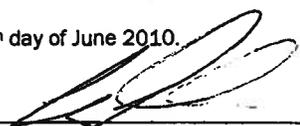
2. That the Fiscal Year 2010 Budget Document provides for the appropriation of Expenditures and Other Financing Uses as follows:

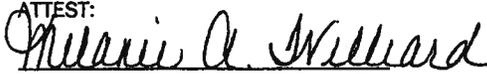
A.	General Fund	\$31,783,069
B.	Special Revenue Funds	\$ 9,708,478
C.	Debt Service Funds	\$ 8,656,587
D.	Capital Projects Fund	\$ 9,936,610

3. That the authorized strength of the City's personnel is hereby determined to be those positions authorized by the revised 2010 fiscal year budget.

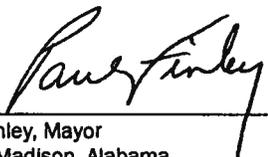
All other provisions of Ordinance No. 2009-229 shall remain in full force and effect.

READ, APPROVED AND ADOPTED this 14th day of June 2010.


Bill Holtzclaw, President
Madison City Council
City of Madison, Alabama

ATTEST:

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

ADOPTED this 14th day of June 2010.


Paul Finley, Mayor
City of Madison, Alabama



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

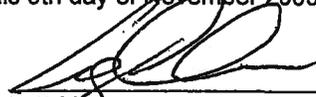
3. The authorized strength of the City's personnel is hereby determined to be those positions authorized in the budget for fiscal year 2009-2010.
4. Step increases for eligible employees of the City of Madison are hereby authorized and directed, and said increases to become effective and given in accordance 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.

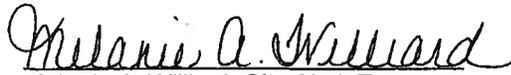
Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

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



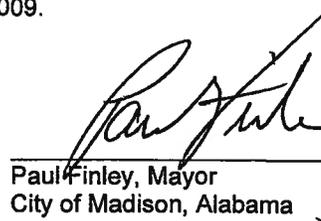
President
Madison City Council
City of Madison, Alabama

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



WHERE PROGRESS



.....JOINS PRESERVATION