
City of Madison, Alabama
Annual Operating Budget
Fiscal Year Ending September 30, 2011



Adopted September 27, 2010

CITY OF MADISON, ALABAMA

WHERE PROGRESS JOINS PRESERVATION

Annual Operating Budget Fiscal Year Ending September 30, 2011

**Prepared by:
Finance Department**

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

www.madisonal.gov

TABLE OF CONTENTS

PAGE NO.	TITLE	DESCRIPTION
<p>TABLE OF CONTENTS ELECTED OFFICIALS APPOINTED OFFICIAL AND DEPARTMENT HEADS</p>		
<p>SECTION I INTRODUCTION AND OVERVIEW</p>		
1-2	Mayor's Budget Message	
3-4	The City of Madison, Alabama	Welcome to a look at the City of Madison - brief description of the City.
5	Organizational Chart	
6-7	Budget Process	Major guidelines
8	Budget Schedule - Fiscal Year 2011	
9	Budget Guidelines for Fiscal Year 2011	
10	City of Madison - Where Progress Joins Preservation	Picture of Madison Municipal Complex
11	Progress Report	Accomplishments for fiscal year 2010
12	FY 2011 Goals and Objectives	Goals and objectives for fiscal year 2011
13-16	General Fund	Overview of the fund
17	Special Revenue Funds	Overview of the budgeted funds
18	Debt Service Funds	Overview of the budgeted funds
19	Capital Projects Funds	Overview of the fund
20-31	Fiscal Policy	Fiscal policy of the City
<p>SECTION II FINANCIAL SUMMARIES</p>		
35-36	Budget Summary	Summary of accounting and budgeting principles
37	Annual Operating Budget - Fiscal Year 2011	Total budgeted resources and total expenditures and other uses -graph
28	Fiscal Year 2011 Budget - Combined Summary of Revenues, Expenditures and Changes in Fund Balance	Revenues, expenditures and changes in fund balances
39	Combined Summary - All Budgeted Funds	All budgeted funds revenues, other sources, expenditures and uses
40	Sales Tax Revenue	Graph of revenue for 2008 - 2011
41	Property Tax Rate	City's property tax rate
42	Property Tax Revenue	Graph of revenue for 2008 - 2011
43	Business Licenses	Graph of revenue for 2008 - 2011
44	Trash Collection Fees	Graph of revenue for 2008 - 2011
45	Summary of Funding for Outside Agencies	Outside agencies appropriations for FY-2008 - FY-2011
<p>SECTION III GENERAL FUND</p>		
48	General Fund - Budget by Fund	Description of the general fund
49	Budget - Fiscal Year 2011 Revenues, Other Sources, Beginning Resources, Expenditures and Other Uses	Revenues, sources, beginning resources, and expenditures and uses - graph
50	General Fund Budget	Statement of revenues, expenditures and changes in fund balance
51	General Fund - Fund Balance Analysis	Fund balance analysis for 2008 - 2011
5254	General Fund - Revenues and Other Sources	Detailed listing of revenue sources and other sources
55-56	General Fund - Expenditures and Other Uses	Expenditures breakdown by personnel, operations and capital
57	General Fund - Expenditures and Other Uses	Definitions and graph
58	General Fund - Special Projects	List of special projects expenditures by department
59	General Fund - Capital Outlay Expenditures	Detailed listing of capital outlay expenditures by department
60-61	General Administration	Budgets and expenditures history - by department
60-65	Police Department	
66-69	Public Works Department	
70-72	City Clerk Department	
73-76	Recreation Department	
77-80	Fire Department	
81-83	Planning Department	
84-87	Court Clerk Department	
88-89	City Council	
90-92	Finance Department	
93-95	Human Resources Department	
96-97	Mayor's Office	
98-100	Revenue Department	
101-103	Engineering Department	
104-106	Senior Center Department	
107-108	Information Technology Department	
109-111	Legal Department	
112-114	Building Department	

TABLE OF CONTENTS

PAGE NO.	TITLE	DESCRIPTION
SECTION IV SPECIAL REVENUE FUNDS		
116	Special Revenue Funds - Budget by Fund	Description of a Special Revenue Fund and list of funds
117	Special Revenue Funds Summary	Revenues, expenditures and changes in fund balances
118	Special Revenue Funds - Capital Outlay Expenditures	Capital outlay expenditures by department
119	State Gasoline Tax and Inspection Fees and Local Gasoline Taxes Fund	Description and purpose of the gas tax fund
120	State Gasoline Tax and Inspection Fees and Local Gasoline Taxes Fund	Summary of revenues, expenditures and other uses and changes in fund balances
121-122	TVA Tax Fund	Description, fund purpose and summary - by fund
123-124	Senior Center Donations Fund	
125-126	Library Fund	
127-128	Water Distribution and Storage Project Fund	
129-130	Corrections and Court Etc Fund	
132-132	Municipal Government Capital Improvement Fund	
133-134	Domestic Violence Grant Fund	
135-136	Cemetery Fund	
137-138	Recreation Tournament Fund	
SECTION V DEBT SERVICE FUNDS		
136	Debt Service Funds - Budget by Fund	Description of a Debt Service Fund and listing of funds
141	Introduction to Debt	Major guidelines
142	Debt Service Requirements for Fiscal Year 2011	Schedule of debt service requirements for FY-11 (principal and interest)
143	Debt Service Requirements for General Obligation Warrants	Schedule of all general and school obligation warrants
144	Debt Service Funds - Summary	Revenues, expenditures and changes in fund balances
145	Debt Service Fund - 12001-A	Schedule of City and School Board's debt requirements by fund
146	Debt Service Fund - 2002	
147	Debt Service Fund - 2005	
148	Debt Service Fund - 2006	
149	Debt Service Fund - 2008	
150	Debt Service Fund - 2009	
SECTION VI CAPITAL PROJECTS FUND		
153-154	Capital Budget and Program	Brief description of capital improvement program (CIP)
155-157	Capital Improvements Project Form	Capital project request form
158	Guidelines for Classifying Projects	Major guidelines to determine a capital project
159	Project Scoring Worksheet	Worksheet for prioritizing capital projects
160	Guide to Distinguish Capital Budget Items from Operating Budget Items	Guide to determine a capital budget item
161	Current Capital Project Fund	Description of the fund
162	Fund Balance Summary - Capital - Budgeted - FY-2011	Capital improvements program budget for FY-2011
163	Capital Improvements Program - Funding Source and Project Cost - Summary	Schedule of projects by category with funding source and project cost
134	Capital Improvements Program - Funded Projects	Budget and Actual Report as of August 11, 2010
165-166	Capital Improvements Program - Funded Projects	List of funded projects
167	Completed Projects - 2001 - 2010	Listed of completed projects for FY-2004 - FY-2010
SECTION VII PERSONNEL SERVICES		
171-187	Personnel Count	Total count of full time, part time and temporary employees by department. Personnel statistics
188	Personnel Count Summary	Summary of total personnel count by department
189	Benefit Cost by Category	List of benefits with costs - pie chart
SECTION VIII APPENDICES		
Appendix A Financial Terminology		
195	Basic of Accounting	
196	Basic of Budgeting	
197	Fund Relationships	Brief description of funds, their purposes and relationship to other funds
198-206	Glossary of Terms	
Appendix B		
209-210	Ordinance No. 2010-271	Ordinance adopting the annual operating budget

ELECTED OFFICIALS



PAUL FINLEY, MAYOR



**TIM HOLCOMBE
COUNCIL DISTRICT 1**



**STEVE HARAWAY
COUNCIL DISTRICT 2**



**JERRY JENNINGS
PRESIDENT PRO TEM
COUNCIL DISTRICT 3**



**TIM COWLES
COUNCIL DISTRICT 4**



**TOMMY OVERCASH
COUNCIL DISTRICT 5**



**LARRY VANNOY
COUNCIL DISTRICT 6**



**BILL HOLTZCLAW, COUNCIL PRESIDENT
COUNCIL 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.....	Kory Alfred
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

SECTION I

INTRODUCTION and OVERVIEW





PAUL FINLEY
MAYOR

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

CITY OF MADISON

September 27, 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 am pleased to submit the annual operating budget of the City of Madison, Alabama, for the fiscal year beginning October 1, 2010 and ending September 30, 2011. The 2011 budget balanced in accordance with the City's fiscal policy and totals \$55,710,495.

We faced some fiscal challenges in 2010 and continuing to confront a struggling economy. The City is still experiencing a slight decline in retail sales. The Team had to make some difficult decisions during the preparation of this proposed budget and remain focus on our Mission "To Improve the Quality of Life for EVERY Madison Resident".

OVERVIEW

The General Fund budget balanced for a total of \$30,631,694, which is a decrease of \$86,574 or .28% from the amount estimated for the prior year. Total revenues and other sources projected to decrease \$858,558 in 2011 from 2010 estimated. The principle revenue sources of the General Fund continue to be sales tax, property taxes, licenses and permits. These revenue sources projected to increase three percent (3%) in 2011. The revenues generated from charges for services projected to decrease, which includes recreation fees, subdivision plat fees, rezoning fees other fees. Although the revenues projected to decrease, the Team used innovative methods to provide a balance budget.

During fiscal year 2011, the following goals will provide adequate services to the citizen and keep the City's stable financial position:

- ▶ No tax increase
- ▶ No reduction in City services
- ▶ No Layoffs
- ▶ Retain level staffing
- ▶ Retain current level of insurance coverage and absorb 12% increase in premium cost
- ▶ Capital to accomplish the goals for Public Safety and Road Maintenance Program
- ▶ Limit overtime
- ▶ No Cost of Living Adjustments (COLA) to limit the increase for personnel cost
- ▶ No Performance Step Increases to limit the increase for personnel cost
- ▶ Limit training

- ▶ Limit Special Projects
- ▶ Ten percent (10%) reduction for non-departmental appropriations
- ▶ Complete Madison Growth Plan
- ▶ Maximize the activities of the Public Works Department CIP Team by focusing on the following projects where capital equipment already in place:
 - Sidewalks
 - Greenways
 - Ditches
 - Parking Lot for Police Addition
- ▶ Implement Maintenance Program of existing city streets including paving, repairing potholes and filling cracks
- ▶ Fund balance of the General Fund projected within the guidelines of city ordinance and supports the City's strong bond ratings

ECONOMIC OUTLOOK

The City's Economic Development Team continues to seek new developments and redevelopment opportunities. Our Team is devoted to promoting economic development in the City of Madison. We began Phase 1 this year for the redevelopment of Downtown Madison. The recruitment of businesses that launched in early 2010 has begun to materialize and will become more apparent before the middle of 2011. We expect new businesses to start here in Madison and we expect growth to continue for the businesses already here.

SUMMARY

This budget includes the key issues expected to affect the City during fiscal year 2011 and the goals we established. The slow growth projected for revenues was a key issue in preparing this proposed budget. The Revenue Department monitors revenues on a regular basis and I will not hesitate to recommend adjustments if conditions warrant adjusting either the revenues or the expenditures. We continue to demonstrate our ability to maintain and improve service levels to our citizens and maintain adequate reserve levels.

CLOSING

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

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

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

Respectfully submitted,



Paul Finley
Mayor
City of Madison, Alabama

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

GEOGRAPHY

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



HISTORY

The history of Madison as a town actually began in 1865 when the Memphis and Charleston Railroad Company were laying railroad tracks. Before the incorporation of the Town of Madison in 1869, the Town of Madison was the Town of Madison Station. The citizens of the Town of Madison Station petitioned the Probate Judge to grant proceedings to hold an election to vote for or against incorporating the Town of Madison Station and to change the name from Town of Madison Station to the Town of Madison. The citizens of qualified voters held an election on November 30, 1869. The vote was successful to incorporate and change the name. The town incorporated November 30, 1869, and the name changed from the Town of Madison Station to the Town of Madison.

FORM OF GOVERNMENT

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

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

CITY SERVICES

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

EDUCATION

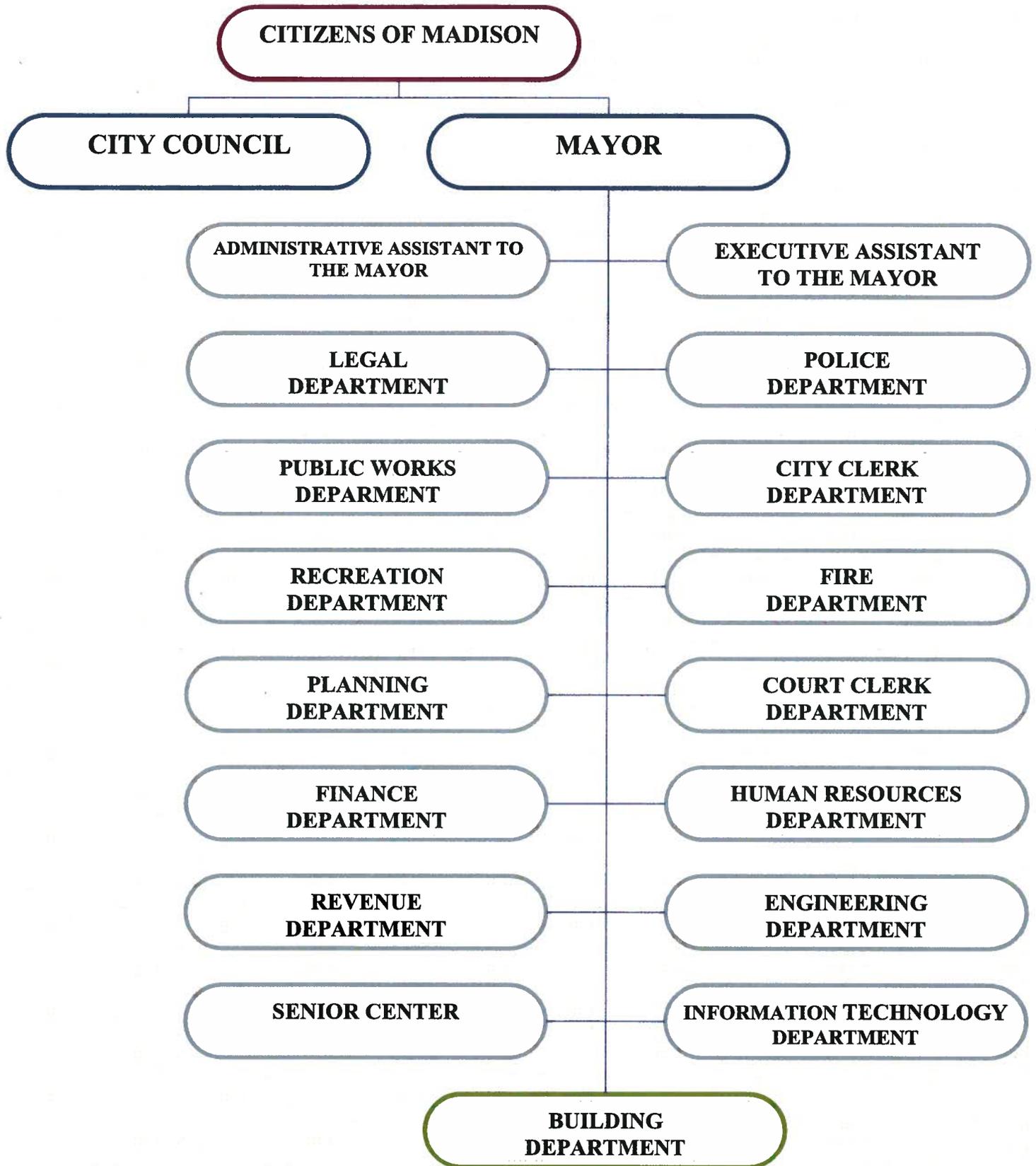
On July 1, 1998, providing elementary and secondary education services within the City became the responsibility of the Madison City Board of Education. Prior to July 1, 1998, Madison County Board of Education provided these educational services within the City of Madison.

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

MEETINGS

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

CITY OF MADISON ORGANIZATIONAL CHART



BUDGET PROCESS

DEFINITION AND AUTHORITY

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

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

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

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

BUDGET PREPARATION

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

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

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

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

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

PUBLIC HEARINGS - WORK SESSIONS

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

PUBLIC ACCESS

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

ADOPTION

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

BUDGET AMENDMENT

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

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

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

CITY OF MADISON, ALABAMA
Budget Schedule
Fiscal Year 2011

DATE	RESPONSIBILITY	ACTION
June 1 - 23	Revenue and Finance Departments	Estimate revenues
June 30	Mayor and Finance Committee	Develop budget guidelines
July 1	Mayor	Distributes budget guidelines to department heads
July 2 - July 30	Department Heads	Prepare departmental budgets (operating and capital)
August 2	Department Heads	Submit departmental budgets to Mayor and Finance Department
August 3 - 9	Finance Department	Performs audit and data entry of departmental budgets
August 10 - 16	Mayor	Review departmental budgets with department heads
August 17 - 23	Mayor and Finance Department	Prepare proposed annual operating budget
August 24 - 26	Mayor	Meets with department heads to finalize departmental budget requests
August 27 - 30	Mayor and Finance Department	Finalize proposed annual operating budget
August 31	Mayor	Submits proposed annual operating budget to Finance Committee
September 1 - 9	Finance Committee	Discussions and recommendations on proposed annual operating budget
September 10 - 12	Finance Department	Data entry - Finance Committee's recommendations
September 13	Mayor and Finance Committee	Submit proposed annual operating budget to City Council
September 14 - 23	City Council	Holds work sessions and/or public hearings
September 24 - 26	Finance Department	Data entry - City Council's changes to proposed annual operating budget
September 27	City Council	Holds public hearing and adopt annual operating budget
After Adoption	Finance Department	Data entry - final changes, if necessary
After Adoption	City Clerk-Treasurer's Office	Publishes adopted annual operating budget
After Adoption	Mayor	Notifies department heads of adopted annual operating budget
After Adoption	Finance Department	Incorporates adopted annual operating budget into accounting system
After Adoption		Implement Budget

BUDGET GUIDELINES FOR FISCAL YEAR 2011

1. Each department's budget should be prepared on the forms provided. Provide justifications for each request. Use separate forms for each fund.
2. Each department should provide a performance measure/services schedule. Where appropriate, use workload and productivity measures to assess the department's efficiency and effectiveness. This schedule must be included in each department's budget request document.
3. Population estimated at 46,000 for fiscal year 2011.
4. Departments should prioritize capital outlay requests. Provide priority ranking for all capital outlay requests. Give each capital outlay item a ranking of 1 to 5 with 5 the highest priority and 1 the lowest priority.

A **capital outlay** is a type of expenditure, which will result in the acquisition of an asset with a value of **\$2,500 or more** and has useful economic life of more than one year.

5. Departments should consider the following techniques when requesting capital outlay:
 - a. The impact on personnel, in term of number of employees to add or eliminate and the 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.
 - d. The feasibility of delaying the purchase of the capital item
6. Department should include step raises for all eligible employees in accordance with the approved Personnel Policy.
7. If the employment of temporary employees is not through the City's Human Resources Department, departments must obtain temporary employees from vendor(s) on the State Contract.
8. Each department should reimburse employees at a mileage rate based on IRS 2010 Standard Mileage Rate for use of personal vehicles performing services on behalf of the City.

CITY OF MADISON



Where Progress Joins Preservation

PROGRESS REPORT

The City demonstrated strong management and financial stability in meeting its goals and objectives stated in the 2010 budget. Highlighted below are some of the major accomplishments:

- Provided matching funds to support qualified projects partial funded by grants such as Domestic Violence Grant, Police Department Grants and Fire Departments
- Provided step increases to eligible employees
- Began construction of an addition to the Police Department
- Funded support of \$50,000 to Madison City Schools
- Provided funding for a new financial management system
- Received an award of \$156,350 for an Energy Grant
- Received an award of \$1,415,043 for an American Recovery and Reinvestment Act Assistance to Firefighters Station Construction Grant for construction of Fire Station #2
- Expended more than \$3,500,000 for capital projects in the Capital Improvement Plan
- Continued to seek economic development opportunities
- Successfully began the Madison Growth Plan
- Began construction of Madison Dog Park
- Began Phase 1 of the Downtown Madison Redevelopment Project
- Retained bond rating of an AA with Standard & Poor's and retained A1 rating with Moody's Investors Service
- Maintained appropriate reserve level in the General Fund

FY 2011 GOALS AND OBJECTIVES

The budget process included the basic philosophy that the budget must (1) continue all existing services, (2) preserve appropriate reserve levels in accordance with the City's fiscal policy and (3) 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
 - Complete Madison Growth Plan
 - Building Permits and Inspection Services
 - Operations of city-owned Buildings
 - Parks and Recreational Activities
 - General Administrative Services

- ▶ **No tax increase**

- ▶ **No layoffs**

- ▶ **Retain level staffing**

- ▶ **Retain current level of insurance coverage and absorb 12% increase in premium cost**

- ▶ **Capital to accomplish the goals for Public Safety and Road Maintenance Program**

- ▶ **Maximize the activities of the Public Works Department CIP Team by focusing on the following:**
 - Sidewalks
 - Greenways
 - Ditches
 - Parking Lot for Police Addition

- ▶ **Implement Maintenance Program of existing city streets including paving, repairing potholes and filling cracks**

- ▶ **Maintain appropriate reserve level in the General Fund**

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 \$886,408 or 3.62% more than the estimated revenues for 2010. Other sources estimated to decrease \$1,744,966 or 36.72% less than the amount estimated for 2010.

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

Sales Tax

Sales tax is the largest revenue source of **TAXES**. The total sales tax rate for the City is eight 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 \$10,300,450, which is an increase of \$300,450 or 3.00% more than the amount estimated for 2010.

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 \$2,907,310 in 2011. This amount represents 10.24 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 \$3,997,425. This amount represents 14.00 percent of total revenues and other sources.

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

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.

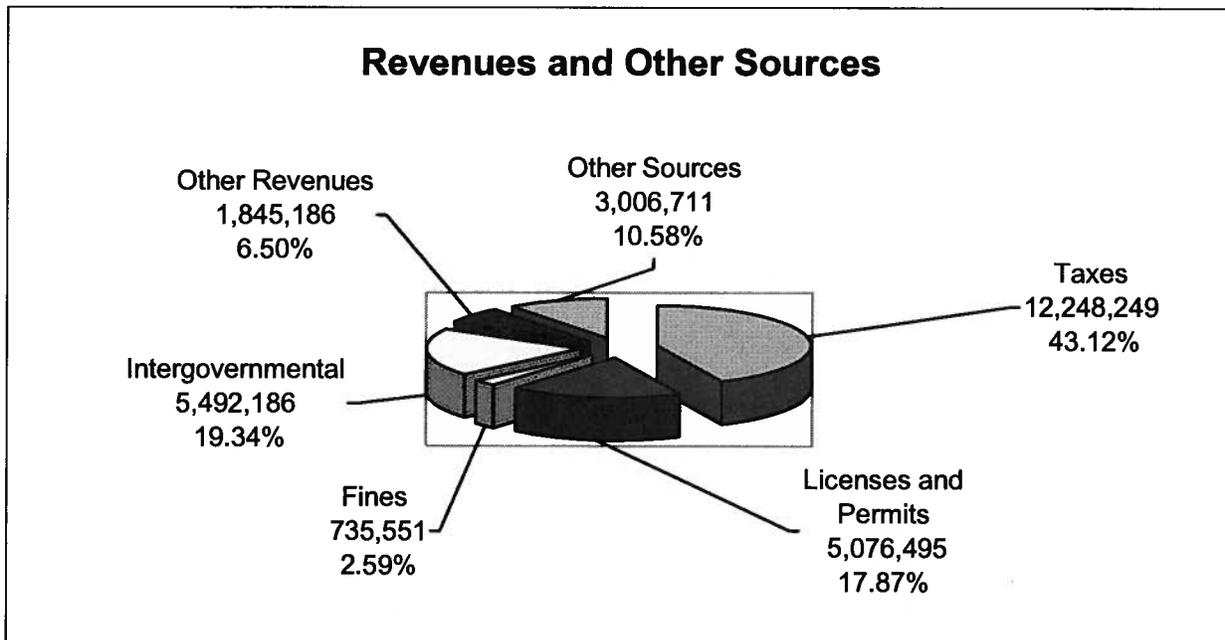
Trash collection fees estimated to generate \$942,450. This amount is net a collection fee charged by Madison Utilities for billing and collection services. This amount represents 3.32 percent of total revenues and other sources.

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

Other Sources

OTHER SOURCES are not revenues but are resources transferred from other funds to support expenditures charged in the General Fund and proceeds from capital leases. A total of \$3,006,711 estimated for other sources.

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



Expenditures and Other Uses

The activities of the General fund projected to generated \$30,354,647 in expenditures, which \$618,714 projected for debt service, \$111,561 projected for capital outlay and the remaining \$29,624,372 projected for personnel services and other operating expenditures. Other uses total \$277,047. Other uses are not expenditures but are resources transferred to other funds to support expenditures charged in the Library Fund and the Domestic Violence Fund.

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

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

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

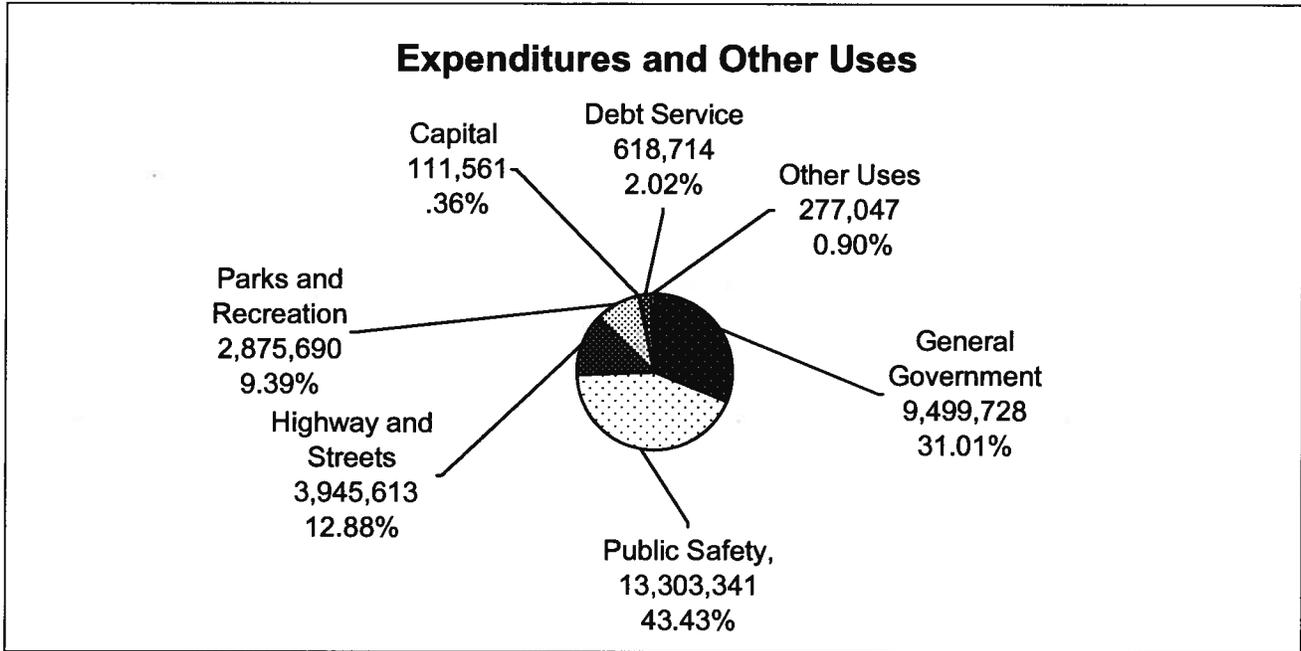
- (3) Highways and Streets**
 - Public Works Department
 - Engineering Department

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

- (5) Capital Outlay**
 - All Departments

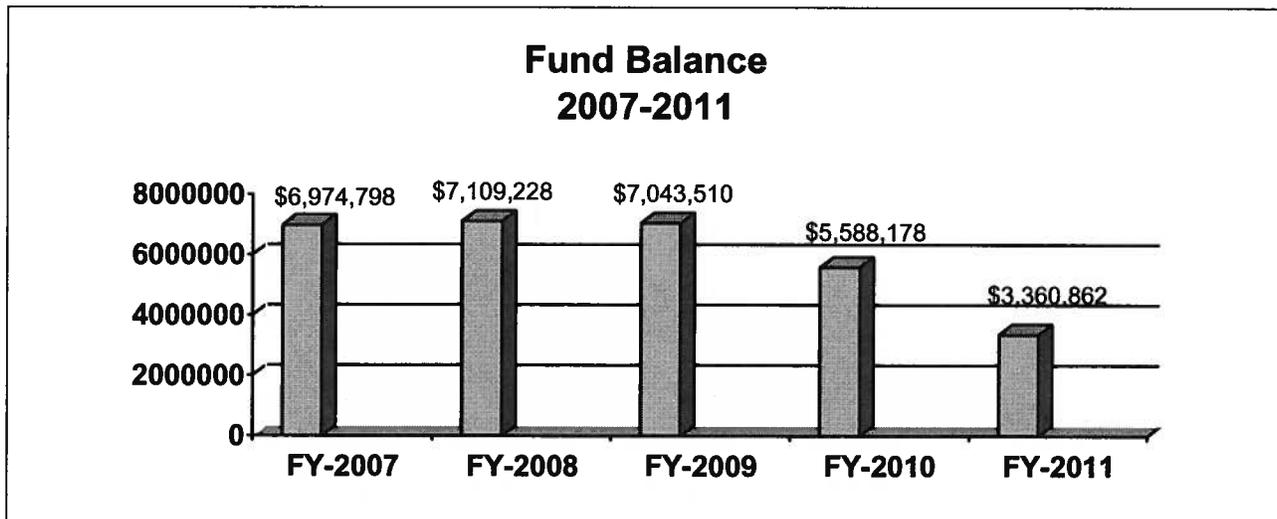
- (6) Debt Service**
 - Interest
 - Principal

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



Fund Balance

The fund balance of the General fund projected to total \$3,360,862 at September 30, 2011. 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 13.23 percent (13.23%) of the estimated revenues, which exceeds the requirement of the fiscal policy by 3.23 percent (3.23%).



SPECIAL REVENUE FUNDS

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

Gasoline Taxes and Inspection Fee Fund

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

Recreation Tournament Fund

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

DEBT SERVICE FUNDS

A **Debt Service Fund** used to account for the accumulation of resources and payment of general obligation bond interest and principal from government resources. The City prepared budgets for six (6) debt service funds. The activities projected for each fund detailed in Debt Service Funds Section of this document.

LONG-TERM DEBT POLICIES AND OBJECTIVES

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

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

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

Authorization to Issue Debt and Legal Debt Margin

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

Impact of Capital Improvement Program

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

CAPITAL PROJECTS FUNDS

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

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

FISCAL POLICY

SECTION 1 - INTRODUCTION

1.1 Purpose

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

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

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

1.2 Annual Review of Policy

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

SECTION 2 - ACCOUNTING, AUDITING AND FINANCIAL REPORTING

2.1 Accounting

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

2.2 Accounting for Grants

The 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.

2.3 Accounts Receivable

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

2.4 External Auditing

A firm of licensed certified public accountants will audit the City's financial statements annually in accordance with generally accepted auditing standards. The firm will be of a regional reputation, and demonstrated that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor's will complete a report on the City's

financial statements within 150 days of the City's fiscal year end, and the auditors' management letter will be presented to the City staff in accordingly. The Auditors will issue an interim management letter prior to this date if any materially significant internal control weaknesses discovered.

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

2.5 Rotation of Auditor

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

2.6 Internal Auditing

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

2.7 External Financial Reporting

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

2.8 Internal Financial Reporting

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

SECTION 3 - INTERNAL CONTROLS

3.1 Objective

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

3.2 Written Procedures

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

3.3 Department Heads Responsibility

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

SECTION 4 - OPERATING BUDGET

4.1 Preparation

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

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

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

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

4.2 Balanced Budget

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

4.3 Adoption Process

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

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

Council adopts the proposed budget, with any changes made during the work sessions, by the second council meeting in September or any day prior to the beginning of the new fiscal year (October 1). The City Council may adopt the proposed budget later than October 1, if deemed necessary by the City Council.

4.4 Amendment Process

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

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

4.5 Planning

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

4.6 Performance Measures and Productivity Indicators

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

SECTION 5 - CAPITAL BUDGET AND PROGRAM

5.1 Preparation

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

5.2 Definitions

The Capital Improvements Program (CIP) is a plan, which includes capital

expenditures to occur each over a fixed period of several years. The CIP sets forth each capital project and identify the expected beginning and ending date of each project, the amount to expend each year, and the funding sources for the expenditures.

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

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

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

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

5.3 Control

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

5.4 Program Planning

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

5.5 Alternate Resources

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

5.6 Debt Financing

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

5.7 Infrastructure Maintenance

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

5.8 Reporting

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

SECTION 6 - REVENUE MANAGEMENT

6.1 Simplicity

The City will strive to keep the revenue system simple, resulting in a decreased compliance and collection costs for the taxpayer or service recipient.

6.2 Certainty

An understanding of the revenue source increases the reliability of the revenue system. The City will try to understand its revenue sources, and enact consistent collection policies so the revenue base will materialize according to budgets and plans.

6.3 Equity

The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services and citizens.

6.4 Administration

The costs of administering a revenue source should be reasonable in relation to the product.

6.5 Revenue Adequacy

The City will require a balance in the revenue system. The revenue base will be fair and neutral regarding cost of services, willingness to pay and the ability to pay.

6.6 Cost/Benefit of Abatement

The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development.

6.7 Diversification and Stability

In order to protect the City from revenue loss due to fluctuations in the economy and weather variations, the City will diversify the revenue system to maintain stable income sources.

6.8 Nonrecurring Revenues

The City will not use one-time revenues for ongoing operations. The City will use nonrecurring revenues only for nonrecurring expenditures. The City will try to avoid using nonrecurring revenues to balance the budget.

6.9 Property Tax Revenues

Property taxes levied on October 1 for the fiscal year beginning October 1, at which

time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 in each year (with the exception of motor vehicles, which have varying due dates). If real property taxes not paid by June 15 following the due date, a tax sale is required. Madison County collects property taxes and remits the taxes to the City net of a collection fee ranging from 1 to 5 percent.

6.10 Exemptions

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

6.11 User-Based Fees

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

6.12 Property Tax Distribution

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

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

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

- Limestone County
 - Special School Tax 10.5

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

Of the total millage for the City, seven (7) mills for general purposes, five and one-half (5.5) mills for payment of outstanding bonded debt for water and sewer improvements and general obligation warrants, one-half mill (0.5) for public library purposes, and eleven mills (11 mills) for general school purposes.

6.13 Franchise Agreement

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

6.14 Interest Income

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

6.15 Revenue Monitoring

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

SECTION 7 - EXPENDITURE CONTROL

7.1 Level of Control

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

7.2 Central Control

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

7.3 Purchasing

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

7.4 Prompt Payment

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

7.5 Equipment Financing

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

SECTION 8 - ASSET MANAGEMENT

8.1 Investment

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

8.2 Cash Management

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

8.3 Investment Performance

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

8.4 Capital Assets and Inventory

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

SECTION 9 - FINANCIAL CONDITION AND RESERVES

9.1 No Operating Deficits

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

9.2 Operating Reserves

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

9.3 Risk Management Program

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

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

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

this insurance program, which includes the Safety Program.

9.4 Compensated Absences (Annual Leave)

It is the City's policy to permit employees to accumulate earned but unused annual. The City allows employees to carry a maximum of 200 hours of unused annual forward into the next leave year. Employees forfeit any accumulated annual leave that exceeds 200 hours at the end of the leave year. Upon separation from employment with the City, the City will pay an employee all accrued annual leave.

All unused annual leave accrued by the employee accounted for in the government-wide financial statements and considered a current liability. Where reasonably possible, the City will pay for accrued vacation leave by allowing a vacate position to remain open for several weeks.

9.5 Postemployment Benefits Other Than Pensions (OPEB)

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

9.6 Equipment Replacement

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

SECTION 10 - DEBT MANAGEMENT

10.1 Long-Term Debt

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

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

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

10.2 Bond Rating

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

10.3 Federal Requirements

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

10.4 Debt Service Reserves

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

10.5 Debt Burden

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

10.6 Debt Structuring

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

10.7 Competitive vs. Negotiated Bidding

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

10.8 Bidding Parameters

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

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

10.9 Bond Issuance Advisory Fees and Costs

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

SECTION 11 - STAFFING AND TRAINING

11.1 Adequate Staffing

Staffing levels will be adequate for the fiscal functions of the City to function

effectively. Departments will use overtime only to address temporary or seasonal demands that require excessive hours. The City will explore workload-shedding alternatives and technology upgrades before adding staff.

11.2 Training

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

11.3 Awards

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



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION II

FINANCIAL SUMMARIES



BUDGET SUMMARY

Governmental Functions

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

Financial and Budgetary Controls

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

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

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

Fund Accounting

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

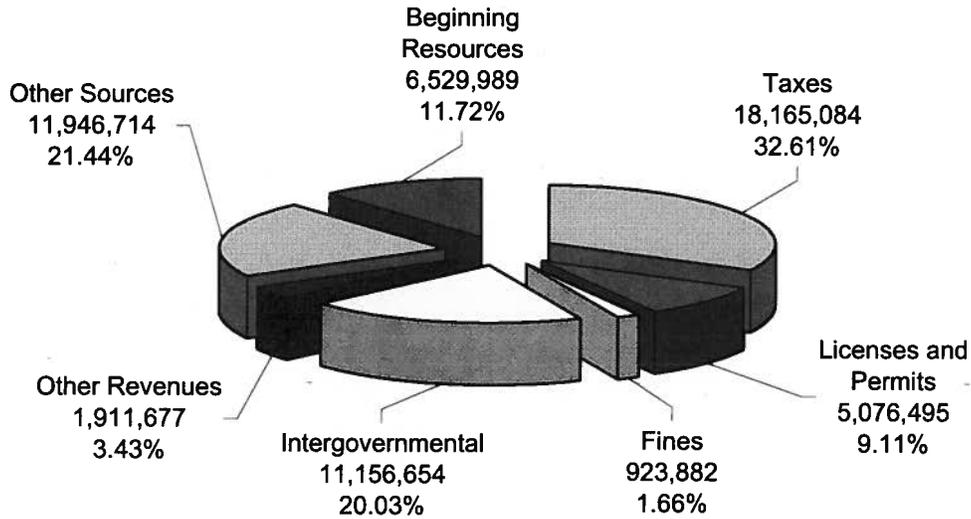
- **General Fund** – The General Fund is main operating fund of the City of Madison. It is used to account for all financial resources and transactions of the City, except those required to be accounted for in another fund.
- **Special Revenue Funds** – Special Revenue Funds used to account for the proceeds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

Financial Summary

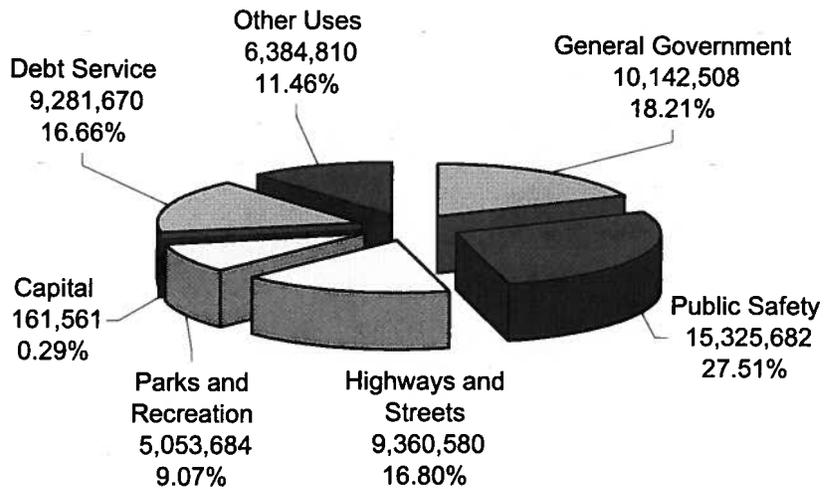
- Capital Projects Funds – Capital Projects Funds used to account for financial resources designated for the acquisition or construction of generally governmental capital improvements.

**CITY OF MADISON, ALABAMA
ANNUAL OPERATING BUDGET
FISCAL YEAR 2011**

Total - Budgeted Resources - \$55,710,495



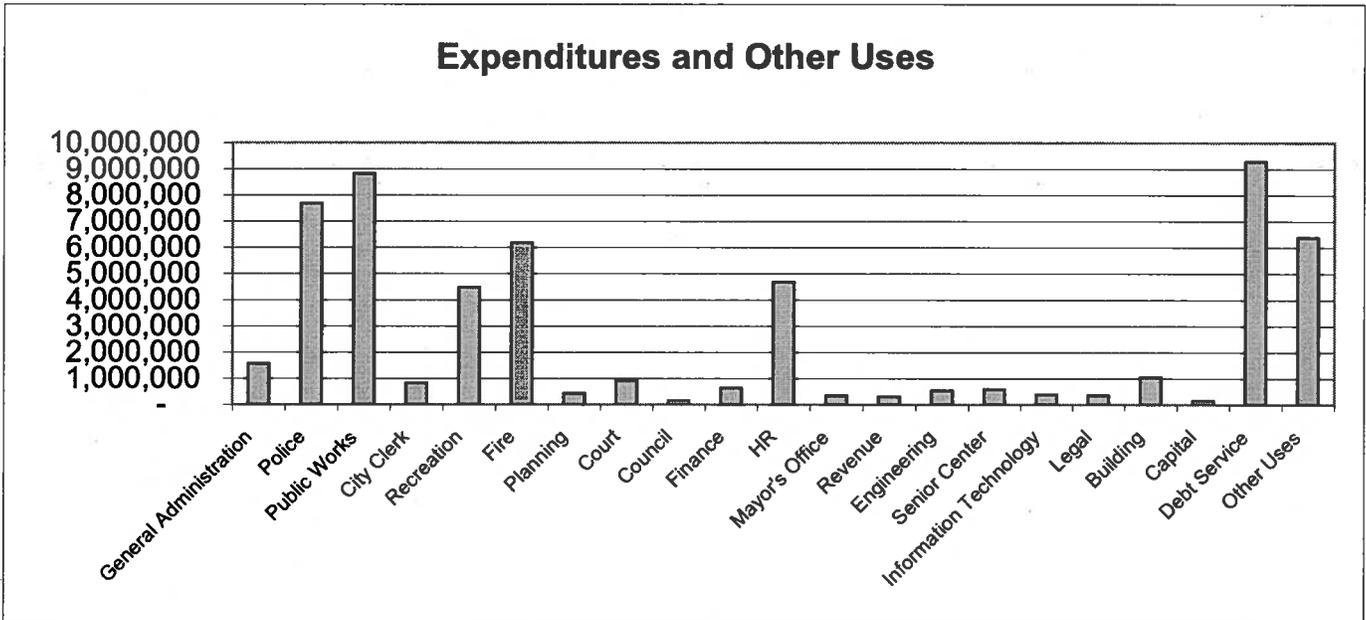
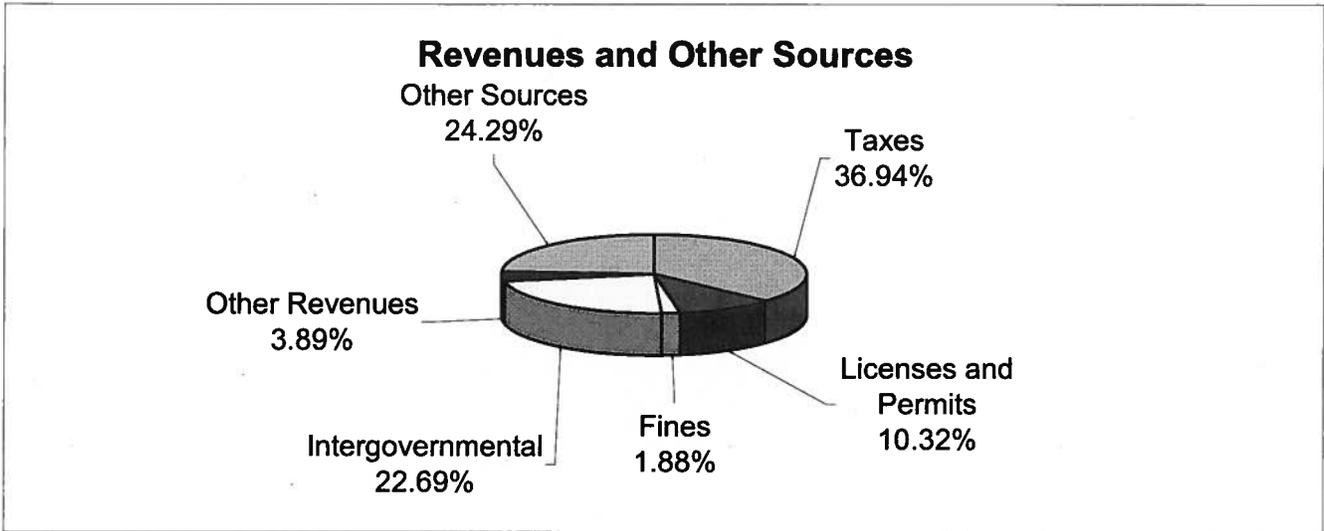
**Total - Expenditures and Other Uses
\$55,710,495**



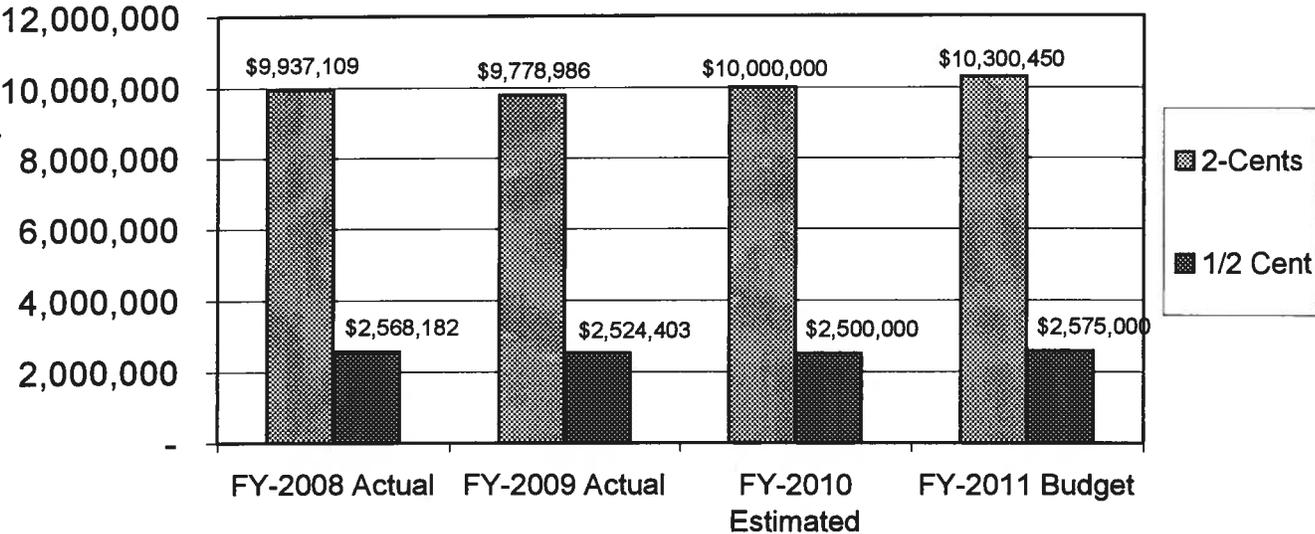
**CITY OF MADISON, ALABAMA
ANNUAL OPERATING BUDGET**

FISCAL YEAR 2011					
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUND	TOTAL
BEGINNING FUND BALANCE (Estimated) OCTOBER 1, 2010	\$ 5,588,178	\$ 1,460,075	\$ 662,834	\$ 4,402,660	\$ 12,113,747
REVENUES					
Taxes	12,248,249	5,916,835	-	-	18,165,084
Licenses and Permits	5,076,495	-	-	-	5,076,495
Fines	735,551	188,331	-	-	923,882
Intergovernmental	5,492,186	1,260,790	-	4,403,678	11,156,654
Other Revenues	1,845,186	54,933	15	11,543	1,911,677
Total Revenues	25,397,667	7,420,889	15	4,415,221	37,233,792
Other Sources	3,006,711	277,047	8,662,956	-	11,946,714
Total Revenues and Other Sources	28,404,378	7,697,936	8,662,971	-	49,180,506
TOTAL RESOURCES	33,992,556	9,158,011	9,325,805	8,817,881	61,294,253
EXPENDITURES					
General Administration	914,042	603,713	15	39,052	1,556,822
Police Department	6,819,679	19,500	-	845,024	7,684,203
Public Works Department	3,404,009	884,960	-	4,530,007	8,818,976
City Clerk Department	813,442	-	-	-	813,442
Recreation Department	2,567,197	-	-	1,904,181	4,471,378
Fire Department	5,128,050	-	-	1,047,817	6,175,867
Planning Department	424,202	-	-	-	424,202
Court Clerk Department	919,418	-	-	-	919,418
City Council	156,973	-	-	-	156,973
Finance Department	631,882	-	-	-	631,882
Human Resources Department	4,674,488	-	-	-	4,674,488
Mayor's Office	339,037	-	-	-	339,037
Revenue Department	306,395	-	-	-	306,395
Engineering Department	541,604	-	-	-	541,604
Senior Center Department	308,493	-	-	273,813	582,306
Information Technology Division	392,592	-	-	-	392,592
Legal Department	351,459	-	-	-	351,459
Building Department	931,410	-	-	110,000	1,041,410
Capital Outlay	111,561	50,000	-	-	161,561
Capital Leases	-	-	-	-	-
Debt Service:					
Interest	66,335	-	6,832,956	-	6,899,291
Principal	552,379	-	1,830,000	-	2,382,379
Total Expenditures	30,354,647	1,558,173	8,662,971	8,749,894	49,325,685
Other Uses	277,047	6,107,763	-	-	6,384,810
TOTAL EXPENDITURES AND OTHER USES	30,631,694	7,665,936	8,662,971	8,749,894	55,710,495
ENDING FUND BALANCE					
DESIGNATED/RESERVED	2,539,767	1,489,939	662,834	67,987	4,760,527
UNDESIGNATED/UNRESERVED	821,095	2,136	-	-	823,231
PROJECTED FUND BALANCE SEPTEMBER 30, 2011	\$ 3,360,862	\$ 1,492,075	\$ 662,834	\$ 67,987	\$ 5,583,758

**COMBINED SUMMARY
ALL BUDGETED FUNDS**



Sales Tax



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

PROPERTY TAXES

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

STATE:

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

MADISON COUNTY:

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

CITY:

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

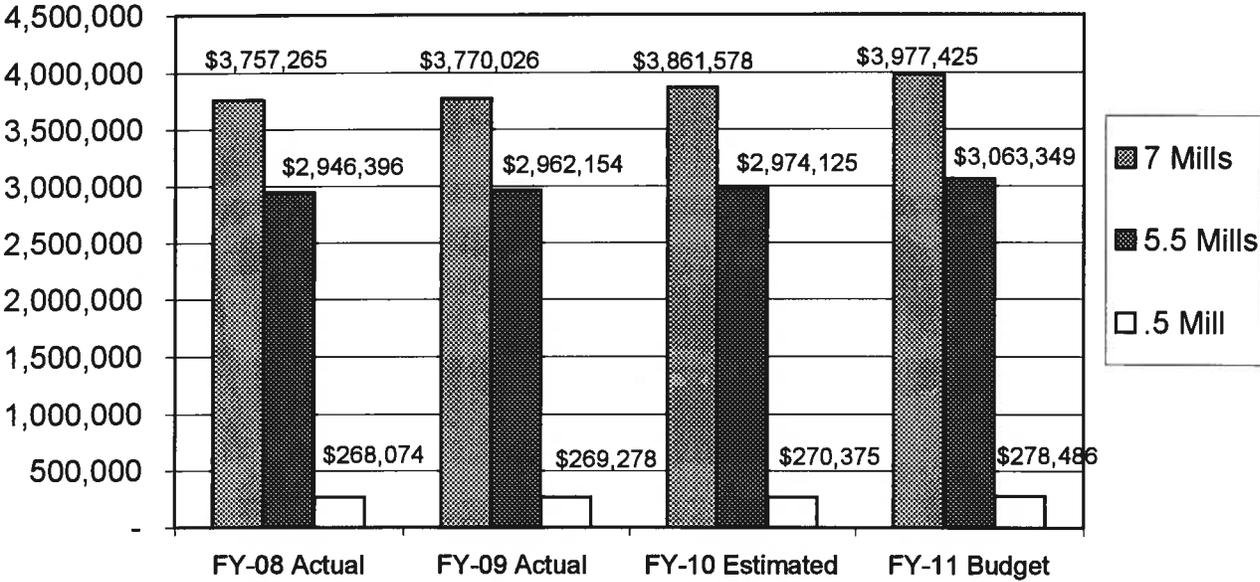
TOTAL **57.5 Mills**

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

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

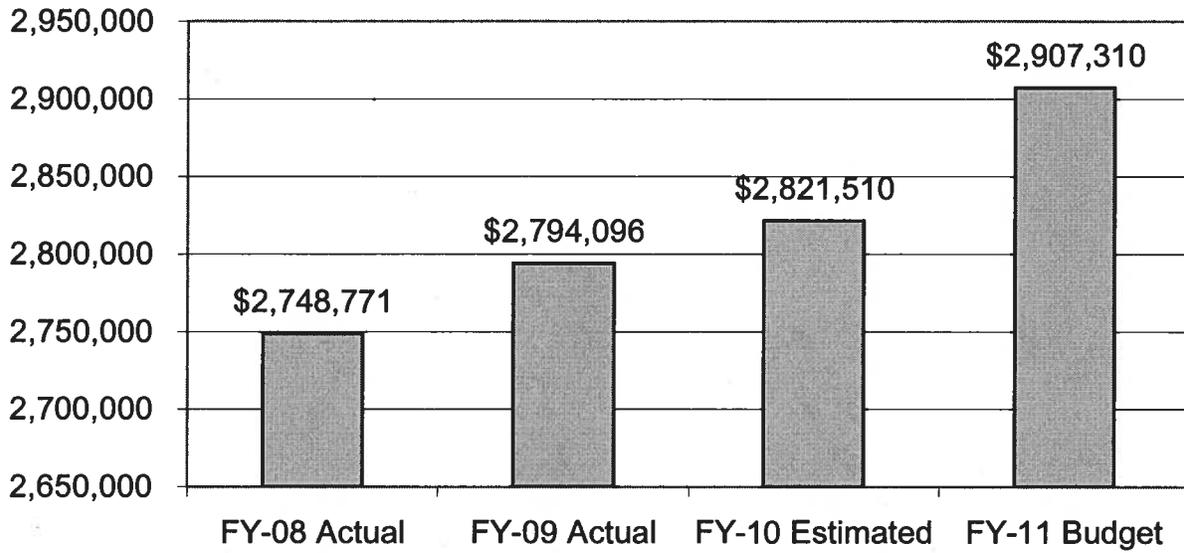
NOTE: Property taxes are levied on October 1 for the prior fiscal year beginning October 1, at which time a lien is attached. These taxes are due and payable October 1 and delinquent after December 31 each year after which a penalty and interest rate are required to be charged. The taxes are collected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

Property Taxes

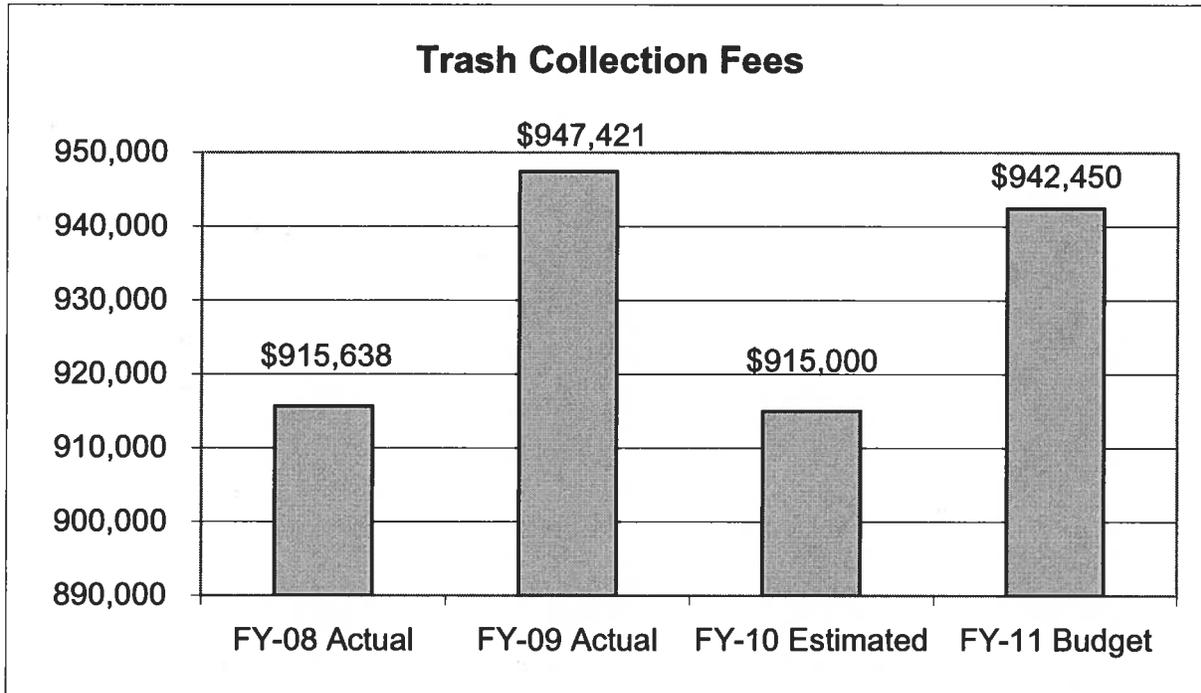


The 7 mills property tax is used for general purposes. The 5.5 mills property tax is used for debt service. The .5 mill property tax is used for operations of the Madison Public Library.

Business Licenses



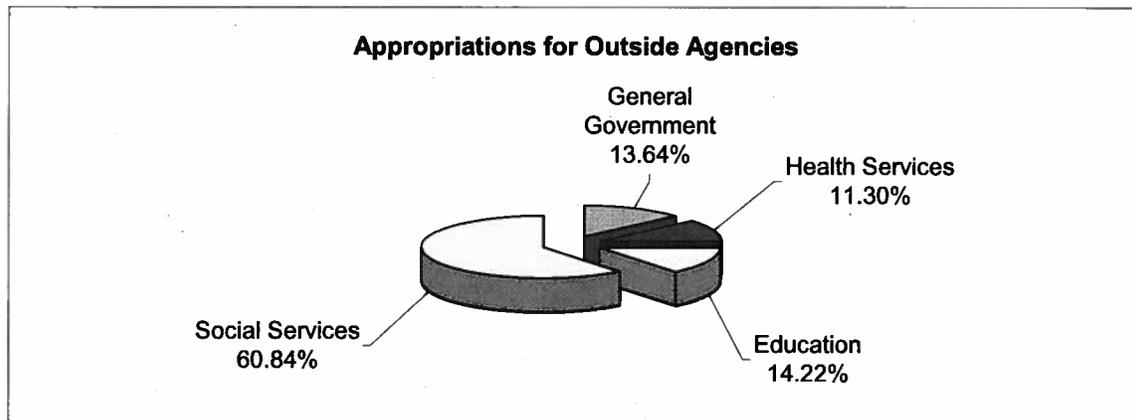
Business Licenses fee charged and collected by the City from all conducting businesses within the corporate limits of Madison.



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 a billing and collection fee ranging from 1 to 5 percent.

SUMMARY OF FUNDING FOR OUTSIDE AGENCIES

	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
GENERAL GOVERNMENT				
Huntsville/Madison County Emergency Management	\$ 48,053	\$ 48,053	\$ 51,599	\$ 46,439
Madison Industrial Development Board	-	-	-	-
Total - General Government	48,053	48,053	51,599	46,439
HEALTH SERVICES				
Madison County Health Department	25,000	25,000	19,000	17,100
Mental Health Center of Madison County	25,000	25,000	23,750	21,375
Total - Health Services	50,000	50,000	42,750	38,475
EDUCATION				
Madison Arts Council	3,000	3,000	3,800	3,420
Madison City Schools	-	50,000	50,000	45,000
Total - Education	3,000	53,000	53,800	48,420
SOCIAL SERVICES				
Beautification Board	10,000	10,000	9,500	8,550
Botanical Garden	5,000	5,000	4,750	4,275
Convention Visitors Bureau	12,500	16,500	15,675	10,507
Huntsville/Madison County Chamber of Commerce	10,000	10,000	9,500	8,550
Huntsville/Madison County Chamber of Commerce (BRAC)	-	-	-	-
Land Trust of Huntsville and North Alabama	20,000	20,000	19,000	17,100
Madison Chamber of Commerce	50,000	65,000	57,000	51,300
Madison Greenway and Trails	2,000	2,000	-	-
National Children's Advocacy Center	10,000	10,000	9,500	8,550
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	85,500
North Alabama Transportation Foundation (NALTF)	-	5,000	4,750	4,275
US Space and Rocket Center	-	-	9,500	8,550
Total - Social Services	187,000	248,500	234,175	207,157
TOTAL SUPPORT TO OUTSIDE AGENCIES	\$ 288,053	\$ 399,553	\$ 382,324	\$ 340,491





**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

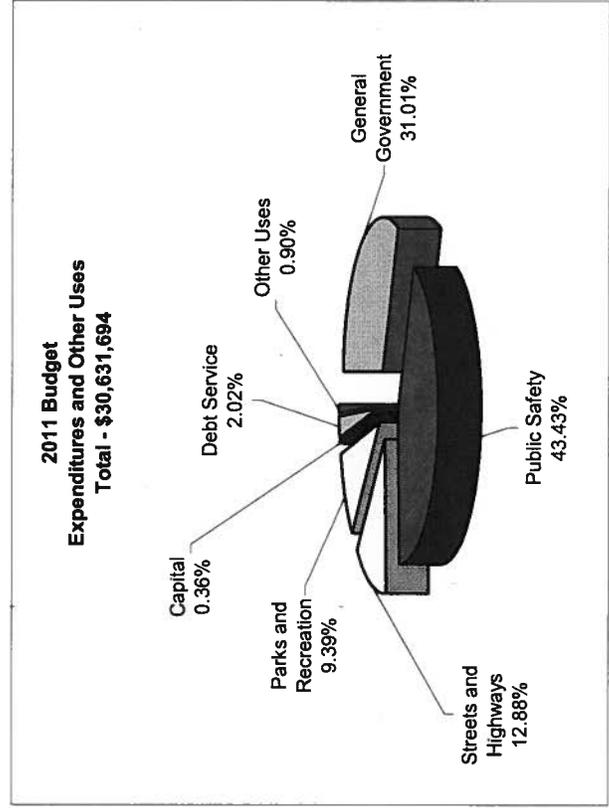
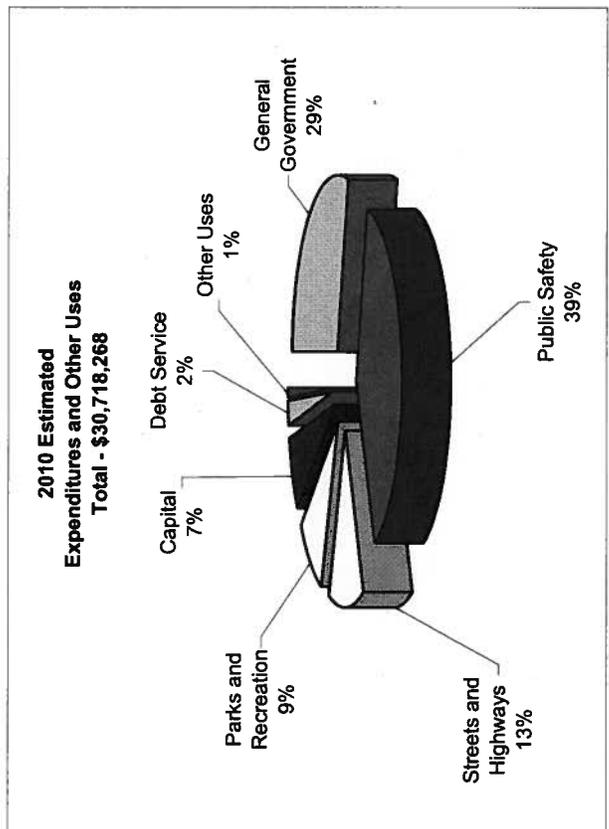
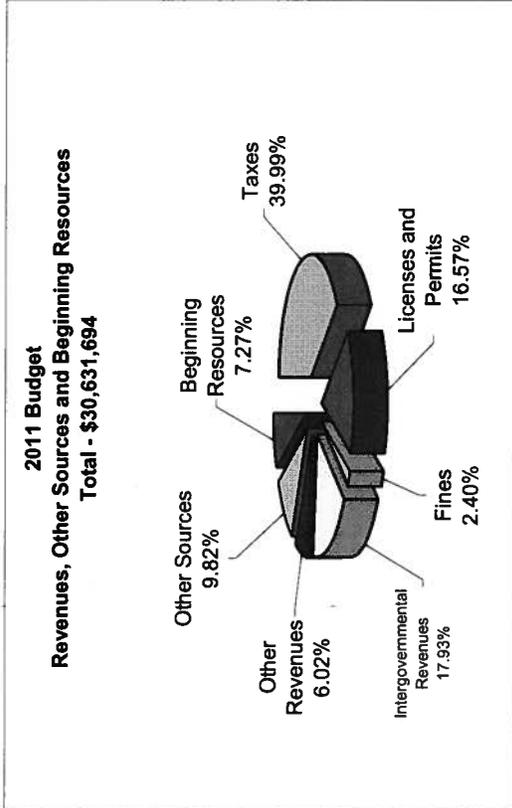
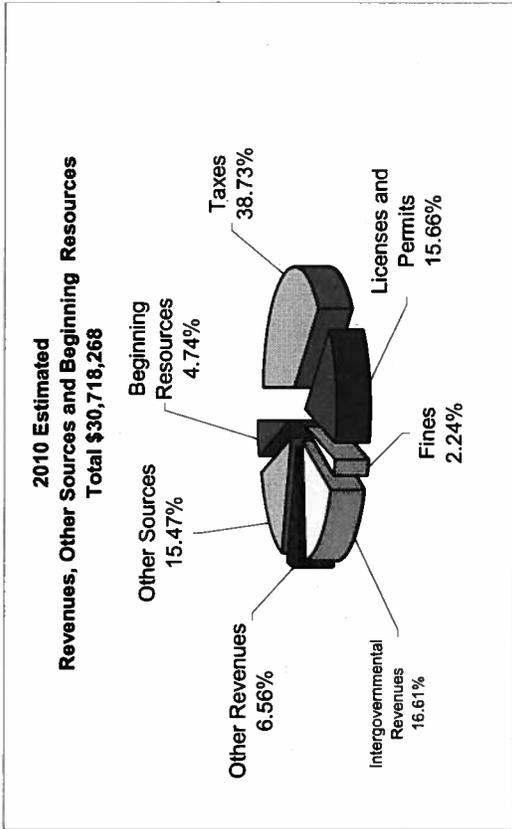
SECTION III

GENERAL FUND

Description

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

**GENERAL FUND
BUDGET
FISCAL YEAR 2011**



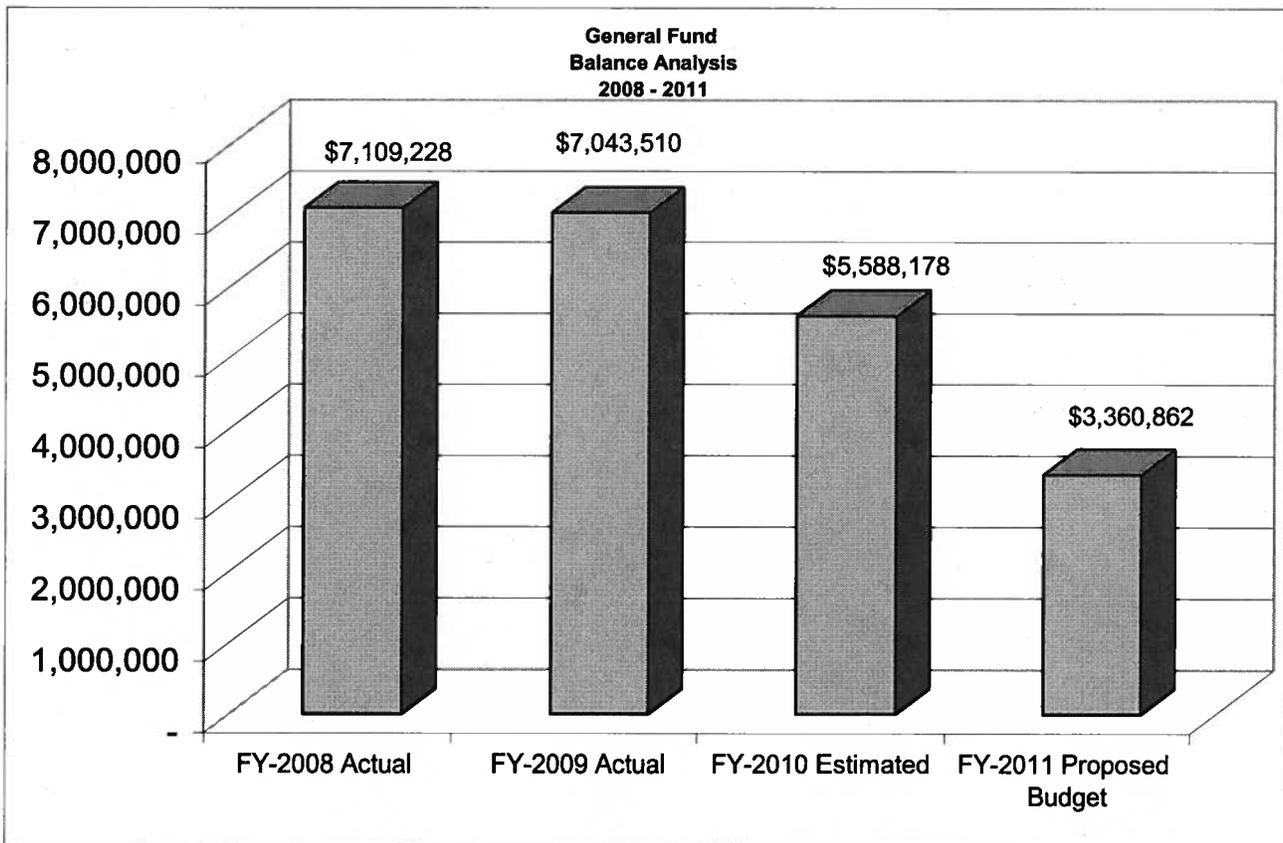
**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET
FISCAL YEAR 2011**

	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
REVENUES						
Taxes	\$ 11,828,173	\$ 11,609,541	\$ 11,960,874	\$ 11,895,874	\$ 12,248,249	\$ 12,248,249
Licenses and Permits	4,607,413	4,995,576	4,965,452	4,809,169	5,076,495	5,076,495
Fines	1,034,691	805,666	805,600	687,984	735,551	735,551
Intergovernmental	5,544,539	5,374,503	5,345,013	5,102,073	5,492,186	5,492,186
Other Revenues	2,136,748	1,812,241	2,016,804	2,016,159	1,845,186	1,845,186
Total Revenues	25,151,564	24,597,528	25,093,743	24,511,259	25,397,667	25,397,667
OTHER SOURCES	3,761,935	3,060,960	4,619,510	4,751,677	3,986,711	3,006,711
Total Other Sources	3,761,935	3,060,960	4,619,510	4,751,677	3,986,711	3,006,711
TOTAL REVENUES AND OTHER SOURCES	28,913,499	27,658,488	29,713,253	29,262,936	29,384,378	28,404,378
EXPENDITURES						
General Administration	991,757	892,617	944,774	972,158	988,650	914,042
Police Department	5,443,191	5,869,549	6,288,702	6,111,653	7,184,877	6,819,679
Public Works Department	3,273,983	3,432,329	3,374,852	3,379,221	3,645,654	3,404,009
City Clerk Department	711,846	697,422	778,161	741,945	840,885	813,442
Recreation Department	2,177,594	2,267,307	2,670,380	2,499,768	2,732,095	2,567,197
Fire Department	4,458,942	4,637,704	5,178,975	4,991,574	5,498,232	5,128,050
Planning Department	1,015,373	1,008,823	383,365	296,006	425,554	424,202
Court Clerk Department	1,136,203	1,004,457	1,095,813	900,677	919,353	919,418
City Council	127,562	129,429	160,456	151,060	163,290	156,973
Finance Department	964,909	775,708	631,016	627,250	703,559	631,882
Human Resources	3,195,076	3,511,294	4,190,266	3,994,715	4,676,034	4,674,488
Mayor's Office	234,878	527,103	408,414	423,485	342,997	339,037
Revenue Department	265,641	266,791	302,337	302,011	306,208	306,395
Engineering Department	466,412	505,271	466,389	480,626	988,551	541,604
Senior Center	255,041	276,566	293,238	296,823	313,155	308,493
Information Technology Services	-	-	293,896	295,767	524,975	392,592
Legal Department	353,696	358,047	358,378	351,366	388,587	351,459
Building Services Department	-	-	866,899	842,253	986,487	931,410
Capital Outlay	1,427,422	536,639	871,280	801,737	2,214,050	111,561
Capital Lease	1,370,348	-	1,330,782	1,330,494	980,000	-
Debt Service:						
Interest	75,887	88,963	87,750	86,070	66,335	66,335
Principal	569,880	662,316	573,024	564,562	552,379	552,379
Total Expenditures	28,515,641	27,448,335	31,549,147	30,441,221	35,441,907	30,354,647
OTHER USES	263,428	275,871	277,047	277,047	277,047	277,047
Total Other Uses	263,428	275,871	277,047	277,047	277,047	277,047
TOTAL EXPENDITURES AND OTHER USES	28,779,069	27,724,206	31,826,194	30,718,268	35,718,954	30,631,694
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	134,430	(65,718)	(2,112,941)	(1,455,332)	(6,334,576)	(2,227,316)
FUND BALANCE - BEGINNING OCT 1	6,974,798	7,109,228	7,043,510	7,043,510	5,588,178	5,588,178
Designated/Reserved	1,251,195	831,902	2,423,074	2,468,184	2,539,767	2,539,767
Undesignated/Unreserved	5,858,033	6,211,608	2,507,495	3,119,994	(3,286,165)	821,095
FUND BALANCE - SEPTEMBER 30	\$ 7,109,228	\$ 7,043,510	\$ 4,930,569	\$ 5,588,178	\$ (746,398)	\$ 3,360,862

Fund Balance % of Change from Prior Year	1.93%	-0.92%	-30.00%	13.34%	-113.36%	-39.86%
Fund Balance % of Estimated Revenues	28.27%	28.64%	19.65%	22.80%	-2.94%	13.23%
Fund Balance % of Expenditures	24.93%	25.66%	15.63%	18.36%	-2.11%	11.07%

**GENERAL FUND
FUND BALANCE ANALYSIS
2008 - 2011**

	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
Fund Balance October 1	\$ 6,974,798	\$ 7,109,228	\$ 7,043,510	\$ 7,043,510	\$ 5,588,178	\$ 5,588,178
Add:						
Revenues	25,151,564	24,786,110	25,093,743	24,511,259	25,397,667	25,397,667
Other Sources	3,761,935	2,872,378	4,619,510	4,751,677	3,986,711	3,006,711
Total revenues and other sources	28,913,499	27,658,488	29,713,253	29,262,936	29,384,378	28,404,378
Less:						
Expenditures	28,515,641	27,448,335	31,549,147	30,441,221	35,441,907	30,354,647
Other Uses	263,428	275,871	277,047	277,047	277,047	277,047
Total expenditures and other uses	28,779,069	27,724,206	31,826,194	30,718,268	35,718,954	30,631,694
Fund Balance September 30	\$ 7,109,228	\$ 7,043,510	\$ 4,930,569	\$ 5,588,178	\$ (746,398)	\$ 3,360,862
Percent of Change from Prior Year	1.93%	-0.92%	-30.00%	13.34%	-113.36%	-39.86%
Fund Balance % of Revenues	28.27%	28.42%	19.65%	22.80%	-2.94%	13.23%
Fund Balance % of Expenditures	24.93%	25.66%	15.63%	18.36%	-2.11%	11.07%



FISCAL POLICY

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

**GENERAL FUND
REVENUES AND OTHER SOURCES**

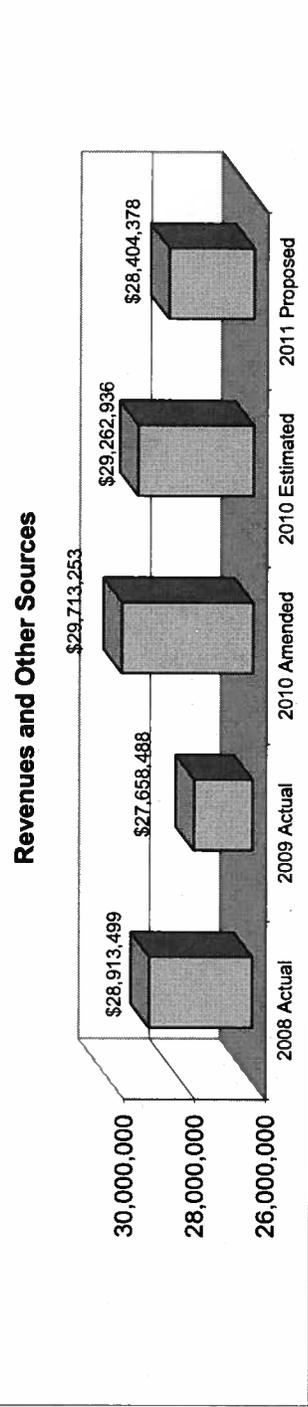
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 BUDGET
TAXES						
10-000-5000.00	SALES TAX 2 CENT REVENUE	9,942,226	9,796,255	10,015,000	10,015,000	10,315,450
10-000-5000.50	SALES TAX REFUND 2 CENT	(5,117)	(17,269)	(15,000)	(15,000)	(15,000)
10-000-5130.00	TABLE WINE TAX REVENUE	34,981	34,593	34,567	34,567	35,604
10-000-6130.00	LIQUOR TAX REVENUE	251,119	271,190	276,000	276,000	284,280
10-000-6140.00	RENTAL TAX REVENUE	452,728	424,872	449,080	429,080	441,952
10-000-6150.00	LODGING TAX REVENUE	637,520	618,890	680,830	650,830	670,355
10-000-6150.10	LODGING TAX - ONE CENT	331,025	320,770	355,350	340,350	350,561
10-000-6160.00	CIGARETTE TAX REVENUE	183,690	160,240	165,047	165,047	165,047
	TOTAL	11,828,173	11,609,541	11,960,874	11,895,874	12,248,249
TOTALS FOR TAXES						
LICENSES AND PERMITS						
10-000-5040.00	PRIVILEGE/BUSINESS LICENSE	2,770,678	2,816,010	2,863,990	2,843,990	2,929,310
10-000-5040.50	PRIVILEGE LICENSE REFUNDS	(21,907)	(21,914)	(22,000)	(22,480)	(22,000)
10-000-5100.00	BUILDING PERMITS REVENUE	1,425,543	1,632,564	1,585,872	1,480,051	1,643,714
10-000-5190.00	TRADE PERMIT-MISC REVENUE	69,663	98,237	79,141	70,300	65,936
10-000-5190.10	TRADE PERMIT-SIGNS REVENUE	2,978	2,862	2,862	2,900	3,581
10-000-5190.15	TRADE PERMIT-PLUMBING REV	43,779	52,379	51,570	36,050	40,218
10-000-5190.20	TRADE PERMIT-ELECTRIC REV	95,171	87,408	75,988	70,329	77,872
10-000-5251.00	BURN PERMIT REVENUE	250	200	200	200	200
10-000-6260.00	FRANCHISE FEE-WATER & WAS	164,591	264,677	264,677	264,677	272,617
10-000-6260.10	FRANCHISE FEE-ATHENS UTIL	56,667	63,152	63,152	63,152	65,047
	TOTALS FOR LICENSES AND PERMITS	4,607,413	4,995,576	4,965,452	4,809,169	5,076,495
FINES						
10-000-5020.00	FINES REVENUE	1,034,691	805,666	805,600	687,984	735,551
	TOTALS FOR FINES	1,034,691	805,666	805,600	687,984	735,551
INTERGOVERNMENTAL						
Shared from Local Units						
10-000-5010.00	BEER TAX REVENUE	498,938	494,576	495,734	495,734	495,734
10-000-5030.10	7 MILL AD VALOREM (M) REV	3,488,360	3,481,622	3,537,580	3,537,580	3,643,707
10-000-5030.20	7 MILL AD VALOREM (L) REV	288,905	288,404	323,998	323,998	333,718
10-000-5050.10	AUTO TAX (M) REVENUE	150,901	169,551	172,000	172,000	177,160
10-000-5050.20	AUTO TAX (L) REVENUE	4,589	5,735	5,000	5,695	5,866
10-000-5070.00	TOBACCO TAX REVENUE	6,123	5,953	12,360	5,902	6,079
10-000-5200.00	PMT IN LIEU PROP TAX REV	1,473	1,473	1,473	1,473	1,473
	Total Shared from Local Units	4,419,289	4,447,314	4,548,145	4,542,382	4,663,737
Shared from State and Federal Units						
10-000-5060.00	EXCISE TAX REVENUE	33,841	90,169	34,000	27,820	34,000
10-000-5090.00	ABC TAX REVENUE	54,812	55,331	57,000	57,000	58,710
10-000-6400.00	GRANT REV - SMALL GRANTS	1,000	2,596	0	0	0
10-000-6400.01	GRANT REV-HIDTA OVERTIME	9,127	0	0	1,570	3,575
10-000-6400.02	GRANT REV-NORTHEAST AL OVERTIME	9,770	0	0	11,201	11,200
10-000-6400.10	GRANT REV-BULLETPROOF VST	3,990	7,315	0	0	0
10-000-6400.11	POLICE TECH/2006CKWX0186	54,194	10,625	64,232	64,232	0
10-000-6400.12	POLICE TECH/2006CKWX0136	534,855	69,750	9,574	9,574	0

**GENERAL FUND
REVENUES AND OTHER SOURCES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 BUDGET
10-000-6400.13	ADCEA EQUIPMENT GRANT REV	0	21,762	0	0	0
10-000-6400.20	UNIVERSAL HIRING GRANT	59,914	0	0	0	0
10-000-6400.21	DV GRANT - CONGRESS AWARD	0	35,063	35,663	35,663	10,000
10-000-6400.22	GRANT REV-2009 JAG POLICE	0	0	35,152	35,152	35,152
10-000-6400.40	SAFER # EMW-2006-FF-03166	192,830	147,828	86,940	86,940	18,630
10-000-6400.41	SAFER # EMW-2007-FF-00153	113,373	215,517	126,480	126,480	126,480
10-000-6400.42	GRANT REV-EMW-07-FP-00787	0	71,928	0	0	0
10-000-6400.43	GRANT REV-EMW-08-FO-00775	0	38,250	0	0	0
10-000-6400.52	ASSIST TO FIREFIGHT GRANT	0	0	0	0	0
10-000-6400.71	GRANT REV-EMA # 05-219-R	262	0	0	0	0
10-000-6400.74	GRANT REV-EMA # 06-353-R	17,752	0	0	0	0
10-000-6400.75	GRANT REV-EMA # 07-171-R	538	0	0	0	0
10-000-6400.76	GRANT REV-EMA # 08-292-R	0	25,200	0	0	0
10-000-6400.77	GRANT REV-EMA # 08-SHL	0	67,603	0	2,919	0
10-000-6400.78	GRANT REV-EMA # 08-MAL	0	17,926	0	0	0
10-000-6400.79	GRANT EMW-2009-FO-01042	0	0	195,318	0	195,318
10-000-6400.80	GRANT EMW-2009-FP-00753	0	0	8,865	0	8,865
10-000-6400.81	GRANT AMAS SUSTAINMENT	0	0	26,525	0	26,525
	HOMELAND SECURITY (ALDHS-090970)	0	0	0	0	26,525
	ENERGY GRANT	0	0	0	0	156,350
10-000-6410.00	STATE FORFEITURE	5,166	15,046	0	62,863	0
10-000-6430-00	FEMA - DEPLOYMENT	0	0	0	5,367	0
10-000-6430.10	STATE OF AL - DEPLOYMENT	1,945	3,161	85,000	0	85,000
10-000-6440.00	SHA TAX	31,880	32,119	32,119	32,360	32,119
Total Shared from State and Federal Units		1,125,250	927,189	796,868	559,691	828,449
TOTAL INTERGOVERNMENTAL		5,544,539	5,374,503	5,345,013	5,102,073	5,492,186
OTHER OPERATING REVENUES						
10-000-5140.00	TRASH COLLECTION FEE REV	915,638	947,421	915,000	915,000	942,450
10-000-5160.00	ANIMAL IMPOUNDMENT FEE	390	1,145	1,145	1,055	1,145
10-000-5170.00	ANIMAL LICENSE FEE REVENUE	13,752	13,565	13,565	17,988	35,000
10-000-5177.00	ALARM FEES REVENUE	1,180	1,715	1,715	775	2,500
10-000-5370.00	SUBDIVISION PLAT FEE REV	29,191	30,070	30,000	14,000	10,879
10-000-5400.00	REZONING FEES REVENUE	12,671	5,400	5,400	5,400	2,380
10-000-5400.10	REZONING FEE-ADVERTISING	5,123	4,515	4,515	1,000	1,787
10-000-5600.00	MISCELLANEOUS-REVENUE	134,857	144,519	120,000	100,000	120,000
10-000-5600.02	MISCELLANEOUS-WORKERS COM	48,424	23,063	22,063	22,063	22,063
10-000-5600.20	MISCELLANEOUS - HEMS!	193,000	0	0	0	0
10-000-5620.00	DISCOUNTS EARNED	0	(23,063)	0	0	0
10-000-5630.00	CASH OVER/UNDER	(264)	95	0	0	0
10-000-5640.00	NORTH AL GAS DISTRICT	249,388	258,137	294,715	294,715	303,556
10-000-5650.00	INSURANCE DEDUCTIBLE REV	0	16,988	223,676	271,703	20,000
10-000-6000-00	POLICE DEPARTMENT DONATIONS	0	0	0	3,100	0
10-000-6001.00	RECREATION DONATIONS	16,403	2,827	2,000	7,134	2,000
10-000-6005.00	OTHER DONATIONS	7,224	455	661	631	661
10-000-6005.20	DONATIONS-HANDICAPPED PAR	432	0	0	0	0
10-000-6010.10	DAILY ADMISSIONS REVENUE	30,937	33,297	26,000	45,145	37,000
10-000-6010.17	REC CENTER RENT CONCESSION	100,458	95,620	30,500	80,116	27,000

**GENERAL FUND
REVENUES AND OTHER SOURCES**

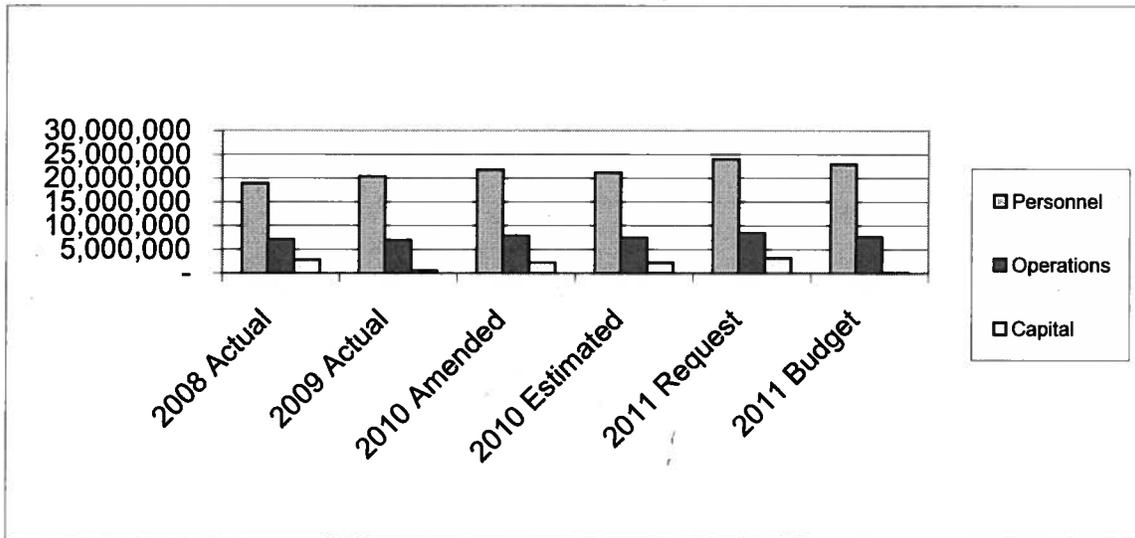
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 BUDGET
10-000-6010.20	MISCELLANEOUS FEE REVENUE	0	(30)	0	2,614	0
10-000-6015.10	MEMBERSHIP FEE-DUBLIN	38,013	39,882	47,000	33,639	38,000
10-000-6020.10	SOFTBALL GIRLS REVENUE	0	0	0	0	0
10-000-6020.11	BASKETBALL REVENUE	0	18	0	0	0
10-000-6020.12	SWIM TEAM REVENUE	0	0	0	0	0
10-000-6020.13	SOFTBALL ADULT REVENUE	0	0	0	0	0
10-000-6020.14	ADULT TOURNEYS REVENUE	0	0	0	0	0
10-000-6020.15	SPECIAL EVENTS-SPORTS REV	1,893	2,571	10,000	3,404	10,000
10-000-6020-24	TENNIS LESSONS REVENUE	0	0	0	1,957	0
10-000-6020.31	PRESCHOOL REVENUE	0	0	55,000	0	54,000
10-000-6020.33	SWIM LESSONS REVENUE	18,616	17,200	24,000	15,000	14,700
10-000-6020.39	SWIMMING DAILY FEE REVENUE	16,366	13,711	20,000	10,000	15,000
	WATER AEROBICS	0	0	0	0	3,800
10-000-6020.40	POOL PARTIES REVENUE	900	1,260	1,950	1,950	1,800
10-000-6020.51	MARS REVENUE	2,328	7,166	7,620	7,620	5,600
	SPECIAL EVENTS (CAMPS, CLINICS)	0	0	0	0	5,000
	TENNIS CAMPS, CLINICS AND LESSONS	0	0	0	0	2,500
10-000-6030.10	INTEREST INCOME-GEN FUND	168,597	36,054	32,820	32,820	36,054
10-000-6030.20	INTEREST INCOME-OTHER ACC	8,742	2,196	1,015	1,015	2,196
10-000-6030.30	PENALTIES & INT SALES TAX	32,947	33,165	33,165	33,165	33,165
10-000-6600.00	PROPERTY RENTAL REVENUE	87,144	90,279	90,279	91,950	91,950
10-000-7560.00	NEIGHBORHOOD PARK REVENUE	0	10,000	0	0	0
10-000-7586.00	BATTING CAGE REVENUE	2,400	3,000	3,000	1,200	3,000
TOTALS FOR OTHER OPERATING REVENUES		2,136,748	1,812,241	2,016,804	2,016,159	1,845,186
OTHER FINANCING SOURCES						
10-000-3910.00	OPERATING TRANSFERS IN	2,272,322	2,839,861	3,071,039	3,071,039	2,655,682
10-000-3910.10	TRANSFERS IN COMPONENT UN	67,680	188,582	169,715	288,055	288,055
10-000-5095.00	TVA TAX TRANSFERS IN	27,776	25,364	32,974	32,974	34,974
10-000-5360.00	SALE OF FIXED ASSETS	23,809	7,153	15,000	28,827	28,000
10-000-8000.00	PROCEEDS FR CAPITAL LEASE	1,370,348	0	1,330,782	1,330,782	0
TOTALS FOR OTHER FINANCING SOURCES		3,761,935	3,060,960	4,619,510	4,751,677	3,006,711
TOTALS REVENUES AND OTHER SOURCES		28,913,499	27,658,488	29,713,253	29,262,936	28,404,378



**GENERAL FUND
EXPENDITURES AND OTHER USES**

Department	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Department Budget Request	2011 Budget
General Administration						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	1,396,642	1,259,314	1,214,799	1,249,205	1,257,435	1,191,089
Capital	10,152	15,284	15,284	8,262	8,262	-
TOTAL	1,406,794	1,274,598	1,230,083	1,257,467	1,265,697	1,191,089
Police						
Personnel	5,076,147	5,506,721	5,869,663	5,740,155	6,867,377	6,502,179
Operations	494,842	491,949	505,215	457,674	421,710	421,710
Capital	899,598	103,667	310,230	273,431	321,500	43,500
TOTAL	6,470,587	6,102,337	6,685,108	6,471,260	7,610,587	6,967,389
Public Works						
Personnel	2,249,099	2,380,465	2,293,588	2,252,652	2,385,198	2,243,553
Operations	1,253,688	1,356,474	1,391,631	1,436,936	1,434,773	1,334,773
Capital	473,852	15,149	843,393	813,649	1,085,150	38,000
TOTAL	3,976,639	3,752,088	4,528,612	4,503,237	4,905,121	3,616,326
City Clerk						
Personnel	233,116	247,668	253,627	250,627	262,768	265,325
Operations	478,730	449,754	524,534	491,318	578,117	548,117
Capital	-	-	13,500	14,485	28,600	-
TOTAL	711,846	697,422	791,661	756,430	869,485	813,442
Recreation						
Personnel	1,320,953	1,436,280	1,568,406	1,464,729	1,636,424	1,491,226
Operations	866,076	857,818	1,128,765	1,061,830	1,122,462	1,102,762
Capital	400,407	91,718	268,669	268,669	604,687	-
TOTAL	2,587,436	2,385,816	2,965,840	2,795,228	3,363,573	2,593,988
Fire						
Personnel	4,186,462	4,344,912	4,516,259	4,465,507	4,919,937	4,691,940
Operations	404,748	486,075	856,049	719,400	771,627	629,442
Capital	839,759	237,810	53,614	50,708	922,300	-
TOTAL	5,430,969	5,068,797	5,425,922	5,235,615	6,613,864	5,321,382
Planning						
Personnel	942,546	938,027	299,965	213,606	304,694	303,342
Operations	72,827	70,796	83,400	82,400	120,860	120,860
Capital	34,420	-	1,600	1,600	-	-
TOTAL	1,049,793	1,008,823	384,965	297,606	425,554	424,202
Court Clerk						
Personnel	390,545	430,235	442,605	437,266	455,640	455,705
Operations	745,658	574,222	653,208	463,411	463,713	463,713
Capital	5,443	52,548	21,250	20,196	10,000	-
TOTAL	1,141,646	1,057,005	1,117,063	920,873	929,353	919,418
City Council						
Personnel	97,661	95,913	99,519	99,519	102,353	102,353
Operations	29,901	33,516	60,937	51,541	60,937	54,620
Capital	5,291	-	-	-	-	-
TOTAL	132,853	129,429	160,456	151,060	163,290	156,973
Finance						
Personnel	623,453	592,554	526,201	526,118	624,294	552,617
Operations	341,456	183,154	138,317	126,259	179,769	179,769
Capital	45,216	-	474,837	474,837	-	-
TOTAL	1,010,125	775,708	1,139,355	1,127,214	804,063	732,386

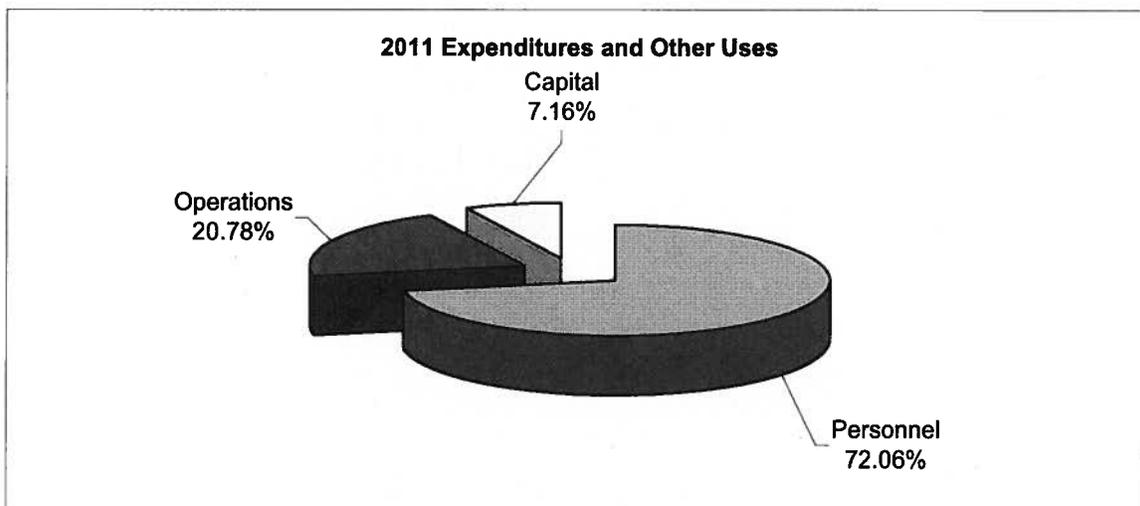
**GENERAL FUND
EXPENDITURES AND OTHER USES**



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

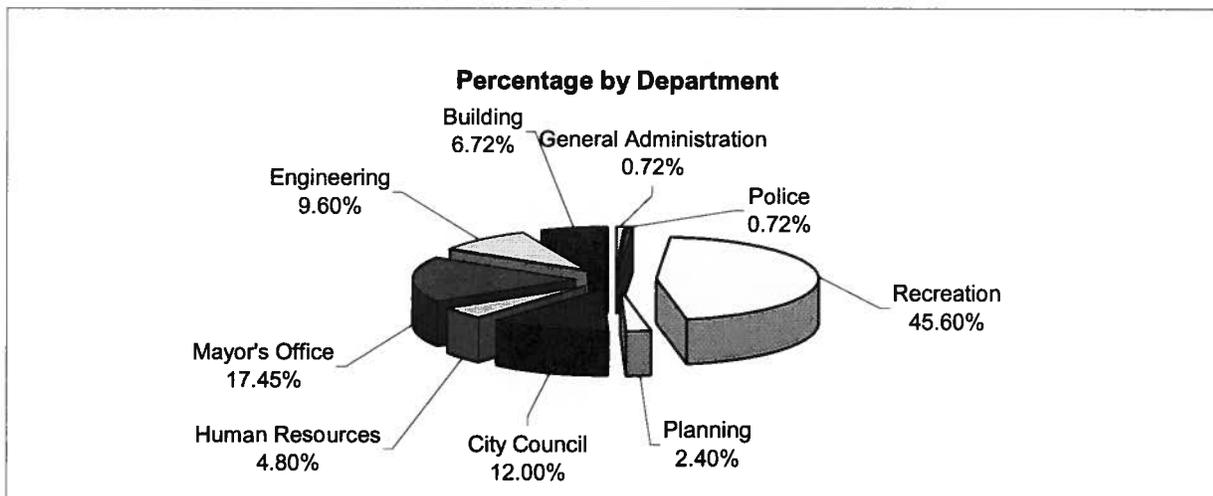
Operations - include expenditures for contractual services and commodities which are expendable items that are consumable or have a short life span such as office supplies, gasoline and minor equipment.

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



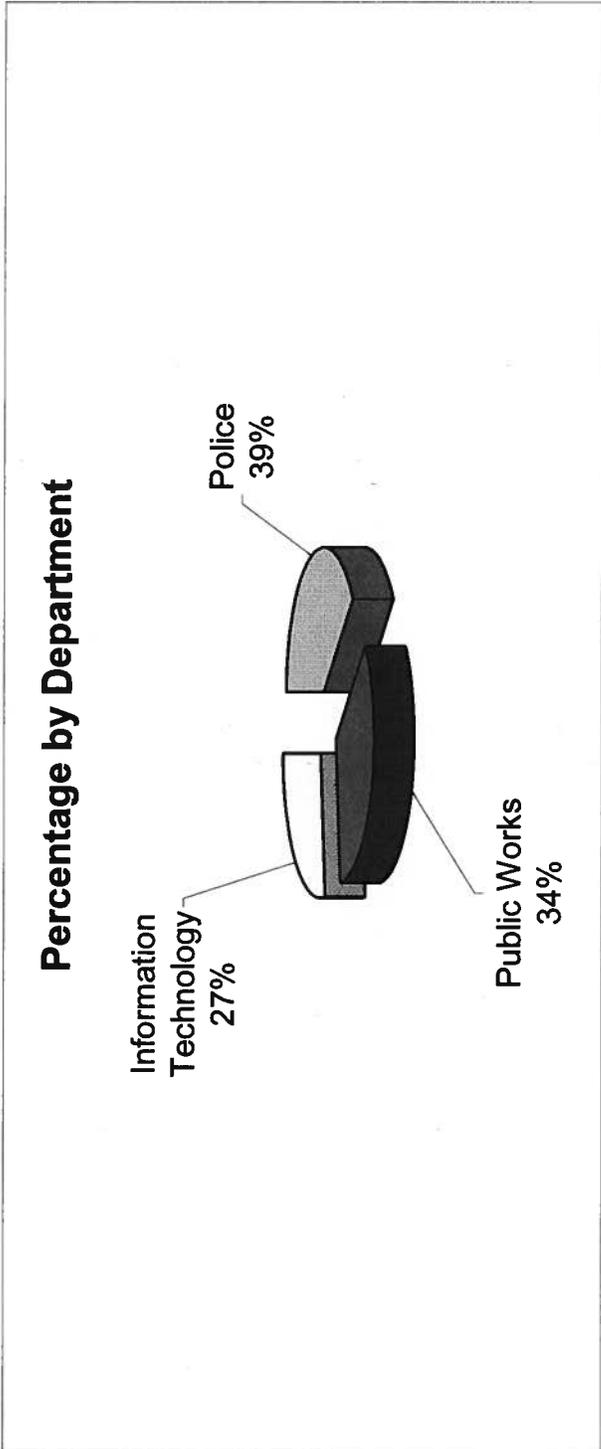
**GENERAL FUND
SPECIAL PROJECTS**

DEPARTMENT	AMOUNT	DESCRIPTION
General Administration	\$ 1,500	Portal potties for Farmers Market
Police	1,500	City ID cards for employees
Recreation	95,000	Dog Park, \$15,000; Three (3) Soccer Fields \$50,000; \$ 30,000 Dublin Park Outdoor Restroom Facility
Planning	5,000	Planning projects
City Council	25,000	Veteran Day Breakfast, Trail of Tears and general
Human Resources	10,000	Anniversary pins for employees and award luncheon for employees
Mayor's Office	36,350	Veteran Day Breakfast, Sustainability Projects, Eagle Scout projects and Neighborhood Partnership Projects
Engineering	20,000	NPDES and bridge inspections
Building	14,000	Abatement and demolition of unsafe buildings
TOTAL	\$ 208,350	



**GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR 2011 - BUDGET**

Department	Division	Item/Description	Item Type	Cost	Total
Police	Patrol	Equipment for three (3) vehicles	Equipment	22,500	43,500
	Patrol	Computers for three (3) vehicles	Computer	21,000	
Public Works	ICP	One (1) flatbed truck	vehicle	38,000	38,000
Information Technology	IT	Computer related equipment	Equipment	30,061	30,061
TOTAL				\$	111,561



DEPARTMENT: GENERAL ADMINISTRATION

EXPENDITURES	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$1,406,793	\$1,274,598	\$1,230,083	\$1,249,205	\$1,265,697	\$1,191,089
Operations	0	0	0	8,262	0	0
Capital	0	0	0	0	0	0
TOTAL	\$1,406,793	\$1,274,598	\$1,230,083	\$1,257,467	\$1,265,697	\$1,191,089
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	46,000	46,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$34.40	\$29.78	\$28.74	\$28.58	\$27.52	\$25.89
Effectiveness Measures/Outcomes						

GENERAL ADMINISTRATION - 010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-010-1337.00	OPEB EXPENSE	0	0	0	0	0	0
10-010-2121.00	TELEPHONE EXPENSE	17,834	17,088	18,000	30,700	40,620	30,700
10-010-2131.00	UTILITIES EXPENSE	87,778	104,753	120,000	120,000	120,000	120,000
10-010-2170.00	MISCELLANEOUS EXPENSE	10,574	9,190	7,000	7,000	7,000	5,000
10-010-2311.00	LAND RENTAL CAC EXPENSE	400	500	500	500	500	500
10-010-2314.00	LAND RENTAL CONTRACTS EXPENSE	4,751	6,876	6,000	6,000	6,000	6,000
10-010-2603.00	GAS & OIL EXPENSE	581,190	378,000	401,250	422,706	422,706	401,250
10-010-2900.00	CONTINGENCY EXPENSE	0	0	7,000	0	7,000	5,000
10-010-2931.00	SPECIAL PROJECTS EXPENSE	1,177	2,052	1,200	1,428	1,500	1,500
10-010-2931.70	SPECIAL PROJECTS-NON DEPT	288,053	374,159	383,824	383,824	383,324	344,092
TOTALS FOR EXPENDITURES		991,757	892,618	944,774	972,158	988,650	914,042
10-010-2951.00	CAPITAL OUTLAY EXPENSE	10,152	15,284	8,262	8,262	0	0
TOTALS FOR CAPITAL OUTLAY		10,152	15,284	8,262	8,262	0	0
10-010-1905.00	INTEREST EXPENSE	5,428	1,416	0	0	0	0
10-010-8500.00	PAYMENT ON DEBT	136,029	89,409	0	0	0	0
TOTALS FOR DEBT SERVICE		141,457	90,825	0	0	0	0
10-010-5090.10	TRANSFERS OUT-GENERAL FD	249,044	269,047	269,047	269,047	269,047	269,047
10-010-5090.30	TRANSFERS OUT-DOMESTIC V	14,384	6,824	8,000	8,000	8,000	8,000
TOTALS FOR OTHER FINANCING USES		263,428	275,871	277,047	277,047	277,047	277,047
TOTALS FOR DEPT 010		1,406,794	1,274,598	1,230,083	1,257,467	1,265,697	1,191,089

DEPARTMENT: POLICE

Location and Hours of Operations:

100 Hughes Road – Madison, AL 35758

Serving the Public 24 hours a day – 7 days a week

Mission / Programs / Services:

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

Programs: Kid's Camp, Citizen's Police Academy, Rape Aggression Defense, Too Good For Drugs, Neighborhood Safety Awareness & Crime Watch, Honor Guard, Madison Police Foundation

Services: Serve and protect the Madison City residents, and approximately 250,000 commuters that pass through our City every day. Enforce Madison City Ordinances and the State laws of Alabama. Investigate crimes, accidents, process evidence, execute search and arrest warrants, prepare cases for court, and testify. Educate and mentor over 8,000 Madison City students every year through our school resource officers. First responders to any disaster in our immediate area, render aid, and attempt to prevent further destruction or Injury.

FY2010 Highlights and Accomplishments:

- Improved communications between the MPD and the Madison City homeowners, by creating a community officer's position that acts as a liaison between the police department and the Home Owner Associations
- Improved our information technology by purchasing (partial grant) the necessary equipment and software needed to implement the States recommended e-citation, and e-crash
- Enhanced the ability of the MPD crime scene unit through training and equipment to properly respond and process crime scenes in our area.
- Increased the training division's ability to provide in-house training, opposed to sending officers elsewhere for training
- Working with the MFD, implemented a Business Partnership Initiative that provides a complete database of all businesses in Madison.
- Significantly improved the Animal Control Division's ability to respond to complaints, efficiency and improve customer services such as update the Madison City Animal Control Ordinance, online licensing and payment system
- Established and Implemented a Text-to-Protect Tip Line to prevent crime and to allow students and the public to relay anonymously information to the Department. The line is manned twenty-four/seven.
- Established an Inter-watch program and assigned Blackberries to supervisors, enabling administration and others to be informed of criminal activity and unusual events.
- Completed a large-scale training exercise, which involved most of the units in the Police Department and the scenario tested our capabilities to respond to multiple scenes and ended with an SRT exercise
- Purchased and outfitted the BJHS, DMS and LMS with an enhanced communication system that better facilitates communications between the officers and the department.

FY 2011 Goals and Objectives:

- Complete the new police department addition and renovation of existing structure.
- Outfit the new training room with the technical equipment needed for classes and presentations.
- Update vehicle fleet and ancillary equipment.
- Review and update police department policy manual.
- Develop and implement a strong in-service training program that reinforces basic law enforcement skills.
- Implement a citizen volunteer program to enhance community relations and increase the police department's efficiency through volunteerism.

Major Budgetary Issues and Operational Trends:

Over the past year, we have had the opportunity to make several changes to MPD to improve its efficiency, morale and the public's perception of our department. During the process, we discovered several areas of opportunity, where we can significantly improve our operations by acquiring proper additional personnel, vehicles and equipment

DEPARTMENT: POLICE

EXPENDITURES	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$5,076,147	\$5,506,721	\$5,869,663	\$5,740,155	\$6,867,377	\$6,502,179
Operations	494,842	491,949	505,215	457,674	421,710	421,710
Capital	899,598	103,667	310,230	273,431	321,500	43,500
TOTAL	\$ 6,470,587	\$ 6,102,337	\$ 6,685,108	\$ 6,471,260	\$ 7,610,587	\$ 6,967,389
PERSONNEL:						
Full Time	92.00	102.00	108.00	108.00	118.00	109.00
Part Time	11.00	11.00	12.00	12.00	12.00	12.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	44,000	44,000	46,000	46,000
Number of Calls for Service	55,364	60,950	62,700	62,700	65,550	65,550
Prisoners Processed	1,247	1,129	1,300	1,300	1,359	1,359
\$ Stolen Property	\$ 1,584,957	\$ 1,067,184				
# of Animal Control Calls	947	1,185	1,200	1,200	1,255	1,255
Output/Workload						
Citations Issued	9,417	12,835	7,765	7,765	8,118	8,118
Warnings Issued	6,128	5,931	7,800	7,800	8,155	8,155
Arrests Made	1,247	1,129	1,176	1,176	1,229	1,229
\$ Property Recovered	\$ 385,552	\$ 266,267				
#Juveniles Arrested	95	113	106	106	111	111
#Adult Cases Files	3,526	3,127	3,200	3,200	3,345	3,345
Accidents Worked	985	975	975	975	1,019	1,019
Animals Picked Up	193	360	480	480	502	502
Animals Returned to Owners	175	160	170	170	178	178
Dead Animals Removed	77	96	60	60	63	63
# of Fingerprints Done		812	980	980	1,025	1,025
Efficiency Measures/Impact						
Budget per Capita	\$ 158.21	\$ 142.58	\$ 151.93	\$ 147.07	\$ 165.45	\$ 151.46
Effectiveness Measures/Outcome						

POLICE DEPARTMENT - 020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-020-1101.00	SALARIES EXPENSE	4,276,650	4,673,025	4,957,922	4,804,125	5,756,583	5,496,101
10-020-1104.00	PROMOTIONS EXPENSE	0	0	4,125	0	7,204	0
10-020-1201.00	OVERTIME EXPENSE	225,147	204,794	190,000	195,000	200,000	200,000
10-020-1304.00	PAYROLL TAXES EXPENSE	329,660	356,169	393,817	382,433	456,230	435,752
10-020-1930.00	SUB CONTRACT WORK EXPENSE	0	30,100	36,440	0	0	0
10-020-1940.00	ANIMAL CONTROL EXPENSE	6,026	4,694	4,800	4,800	6,500	6,500
10-020-2011.00	ADVERTISING/PUBLISHING	1,624	1,908	2,200	2,200	2,200	2,200
10-020-2021.00	PRINTING EXPENSE	4,455	3,558	3,700	3,700	3,700	3,700
10-020-2025.00	POSTAGE EXPENSE	389	838	800	800	800	800
10-020-2121.00	TELEPHONE EXPENSE	36,559	33,690	35,000	35,000	35,000	35,000
10-020-2170.00	MISCELLANEOUS EXPENSE	499	568	600	600	500	500
10-020-2172.00	CANINE EXPENSE	1,043	1,705	2,500	2,500	6,500	6,500
10-020-2211.00	REPAIRS CITY BUILDINGS	90	195	500	0	500	500
10-020-2214.00	MAINTENANCE CONTRACT EXP	19,359	27,340	59,000	55,000	50,400	50,400
10-020-2215.00	REPAIRS EXPENSE	8,934	11,481	19,501	15,000	15,000	15,000
10-020-2314.00	RENTAL CONTRACTS EXPENSE	24,317	26,233	26,000	26,000	30,500	30,500
10-020-2401.00	OFFICE SUPPLIES EXPENSE	18,170	11,794	13,000	13,000	13,000	13,000
10-020-2402.00	OFFICE FURNITURE EXPENSE	10,217	3,431	4,000	4,000	20,000	20,000
10-020-2403.00	SMALL EQUIPMENT (NOT OFFICE)	2,181	1,510	2,000	2,000	3,200	3,200
10-020-2405.00	SPECIALTY SUPPLIES EXP	36,331	43,070	30,000	30,000	32,500	32,500
10-020-2405.04	SPECIALTY SUPPLIES-SR TEA	5,623	5,999	3,600	3,600	5,000	5,000
10-020-2405.07	SPECIALTY SUPPLIES-TRAFFIC	4,793	3,827	4,000	4,000	2,000	2,000
10-020-2405.10	SPECIALTY SUPPLIES-SRO/CA	1,010	800	2,500	2,500	2,500	2,500
10-020-2405.30	SPECIALTY SUPPLIES-WEAPON	97,517	44,103	41,200	41,200	38,000	38,000
10-020-2406.00	OFFICE EQUIPMENT	5,603	1,153	2,500	2,500	2,500	2,500
10-020-2436.00	UNIFORM ALLOWANCE EXPENSE	55,803	66,446	64,000	64,000	72,100	72,100
10-020-2601.00	VEHICLE MAINTENANCE EXP	23,019	25,029	30,000	30,000	30,000	30,000
10-020-2701.00	TRAINING EXPENSE	57,092	38,068	60,000	58,000	55,000	55,000
10-020-2703.00	AUTO MILEAGE EXPENSE	996	3,268	2,500	1,700	2,000	2,000
10-020-2711.00	PUBLICATIONS EXPENSE	3,477	2,683	3,000	3,000	3,000	3,000
10-020-2712.00	ASSOCIATION DUES EXPENSE	1,607	1,539	2,200	2,200	2,500	2,500
10-020-2801.00	WORKMENS COMPENSATION EXP	88,284	126,431	155,354	192,152	272,619	195,585
10-020-2802.00	POLICE PROFESSIONAL LIAB EXP	36,084	36,986	39,945	39,945	43,141	43,141
10-020-2807.00	JOB HEALTH EXPENSE	7,427	4,802	4,500	4,500	4,500	4,500
10-020-2920.00	PROGRESS & DEVELOPMENT	0	50	600	600	700	700
10-020-2930.00	SPECIAL ACCOUNT EXPENSE	6,189	6,106	6,000	6,000	5,000	5,000
10-020-2931.00	SPECIAL PROJECTS EXPENSE	2,309	4,489	1,500	1,200	1,500	1,500
10-020-2935.00	GRANT # 2006-CK-WX-0186	28,135	6,683	28,455	28,455	0	0
10-020-2935.01	GRANT # 2006-CK-WX-0136	16,522	52,488	9,524	9,524	0	0
10-020-2935.03	DV EQUIP 2008-DD-BX-0638	0	1,392	3,767	3,767	0	0
10-020-2935.04	EXPENSE - 2009 JAG GRANT	0	0	35,152	35,152	0	0
10-020-7550.00	POLICE DONATION ACCT USES	50	1,104	2,500	1,500	2,500	2,500
TOTALS FOR EXPENDITURES		5,443,191	5,869,549	6,288,702	6,111,653	7,184,877	6,819,679

POLICE DEPARTMENT - 020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-020-2951.00	CAPITAL OUTLAY EXPENSE	742,861	103,667	115,298	78,500	141,500	43,500
10-020-2952.00	CAPITAL OUTLAY-LEASE/PUR	156,737	0	194,932	194,931	180,000	0
TOTALS FOR CAPITAL OUTLAY		899,598	103,667	310,230	273,431	321,500	43,500
10-020-1905.00	INTEREST EXPENSE	10,545	6,772	4,696	4,696	10,365	10,365
10-020-8500.00	PAYMENT ON DEBT	117,253	122,349	81,480	81,480	93,845	93,845
TOTALS FOR DEBT SERVICE		127,798	129,121	86,176	86,176	104,210	104,210
TOTALS FOR DEPT 020		6,470,587	6,102,337	6,685,108	6,471,260	7,610,587	6,967,389

DEPARTMENT: PUBLIC WORKS

Location and Hours of Operations:

400 Celtic Drive

6:00 am to 3:30 pm

Mission / Programs / Services:

- Building off the City's mission statement "To improve the quality of life for every Madison resident" Madison Public Works is trying to improve our services by applying new technology along with hard work. Our plan is to be proactive by using G.I.S. to identify and schedule our work.

FY 2010 Highlights and Accomplishments:

- Began computerized sign fabrication system for street names and regulatory signs
- Began street striping by City personnel
- Began street sweeping program
- Purchased Retro-Reflectometer to conform to FHA and MUTCD 2012 compliance
- Dedicated personnel to work on Capital Improvement Projects
- Upgraded school zone with signs and roadway markings
- First use of gabions for ditch bank protection
- Library drainage/sidewalk improvement
- Removed trees, poured sidewalk as part of the City Hall entrance improvements
- Completed CIP portion of Homestead Drainage project
- Completed the Madison Towne Center Drainage CIP

FY 2011 and 2012 Goals and Objectives:

- Begin collection of Retro-Reflectivity data for MUTCD compliance
- Begin street light locations for GIS mapping
- Begin GPS mapping to identify drainage ditches for routine maintenance
- Initiate street repair and replacement utilizing Paser identification methods along with data produced by the Engineering Department
- Develop and implement a Street Cut Permit Policy
- Finalize City-wide Fleet Maintenance Policy

Major Budgetary Issues and Operational Trends:

- As with all City departments, the phenomenal growth of Madison has put a strain on Public Works resources and personnel. We have established an excellent supervisor staff but now need to increase our labor force.
- New regulations on herbicides

DEPARTMENT: PUBLIC WORKS

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 2,249,099	\$ 2,380,465	\$ 2,293,588	\$ 2,252,652	\$ 2,385,198	\$ 2,243,553
Operations	1,253,688	1,356,474	1,391,631	1,436,936	1,434,773	1,334,773
Capital	473,852	15,149	843,393	813,649	1,085,150	38,000
TOTAL	\$ 3,976,639	\$ 3,752,088	\$ 4,528,612	\$ 4,503,237	\$ 4,905,121	\$ 3,616,326
PERSONNEL:						
Full time	58.00	58.00	56.00	56.00	56.00	55.00
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	44,000	44,000	46,000	46,000
Output/Workload						
Trailers of Trash picked up	1,662	1,476	1,697	2,150	2,150	2,150
# of Pot Holes patched		489	1,341	1,500	1,500	1,500
Vehicles/Equipment serviced	1,617	1,093	1,273	1,530	1,530	1,530
# of Service Request completed			225	275	275	275
Efficiency Measures/Impact						
M & O Budget per Capita	\$97.23	\$87.67	\$102.92	\$102.35	\$106.63	\$78.62
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

PUBLIC WORKS DEPARTMENT - 030

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-030-1101.00	SALARIES EXPENSE	1,759,531	1,886,541	1,818,658	1,818,658	1,908,834	1,852,616
10-030-1201.00	OVERTIME EXPENSE	214,516	171,733	162,229	125,000	125,000	85,000
10-030-1304.00	PAYROLL TAXES EXPENSE	142,906	150,861	152,515	148,690	155,588	148,228
10-030-1917.00	CONSULTING SERVICES EXP	0	0	4,000	4,000	3,000	3,000
10-030-1930.00	SUB CONTRACT WORK EXPENSE	46,105	80,451	130,000	90,000	103,056	103,056
10-030-2011.00	ADVERTISING & PUBLISH EXP	1,168	1,459	1,500	500	700	700
10-030-2021.00	PRINTING EXPENSE	47	429	500	500	500	500
10-030-2121.00	TELEPHONE EXPENSE	13,261	17,573	21,900	20,000	20,000	20,000
10-030-2131.00	UTILITIES EXPENSE	18,905	19,438	21,000	21,000	20,000	20,000
10-030-2170.00	MISCELLANEOUS EXPENSE	1,653	1,642	2,205	1,850	2,000	2,000
10-030-2175.00	VECTOR CONTROL EXPENSE	13,717	23,019	20,000	20,000	23,000	23,000
10-030-2201.00	JANITORIAL EXPENSE	6,245	7,489	9,775	8,500	9,000	9,000
10-030-2202.00	SANITATION EXPENSE	518,792	528,566	470,000	500,000	500,000	450,000
10-030-2211.00	REPAIR CITY BUILDINGS EXP	8,515	4,276	7,160	6,800	9,000	9,000
10-030-2214.00	MAINTENANCE CONTRACT EXP	1,500	0	1,500	0	1,200	1,200
10-030-2215.00	REPAIRS GENERAL EXPENSE	35	0	1,000	100	1,000	1,000
10-030-2216.00	GROUNDS MAINTENANCE EXP	5,036	5,406	5,000	2,000	5,000	5,000
10-030-2314.00	RENTAL CONTRACTS EXPENSE	12,992	11,644	13,000	13,000	14,000	14,000
10-030-2401.00	OFFICE SUPPLIES EXPENSE	5,827	6,396	6,650	7,000	8,000	8,000
10-030-2402.00	OFFICE FURNITURE EXPENSE	180	480	3,500	3,500	7,000	7,000
10-030-2403.00	SMALL EQUIPMENT-FIELD CREWS	26,778	3,684	4,715	4,600	9,000	9,000
	SMALL EQUIPMENT-MECHANICS	0	0	0	0	7,500	7,500
10-030-2404.00	SMALL TOOLS - MECHANICS	5,891	9,100	7,000	7,700	4,000	4,000
	SMALL TOOLS - FIELD CREWS	0	0	0	0	4,000	4,000
10-030-2405.02	SPECIALTY SUPPLIES-CHEMIC	5,271	2,908	6,000	6,000	6,000	6,000
10-030-2405.03	SPECIALTY SUPPLIES-DRAIN	52,839	64,335	86,000	105,000	100,000	100,000
10-030-2405.04	SPECIALTY SUPPLIES-SANITA	0	0	25,000	50,000	50,000	50,000
10-030-2405.05	SPECIALTY SUPPLIES-S-WALK	0	0	4,000	4,000	5,000	5,000
10-030-2406.00	OFFICE EQUIPMENT	383	240	3,230	3,300	10,000	10,000
10-030-2436.00	UNIFORM ALLOWANCE EXPENSE	21,829	26,440	21,000	21,000	33,000	33,000
10-030-2436.03	UNIFORMS-PROTECTIVE EQUIP	1,673	5,091	5,500	5,500	6,000	6,000
10-030-2601.00	VEHICLE MAINTENANCE EXP	42,076	45,344	40,000	40,000	40,000	40,000
10-030-2601.02	VEHICLE MAINT-POLICE	41,751	45,149	40,000	46,000	60,000	60,000
10-030-2601.03	VEHICLE MAINT-PUBLIC WORK	26,047	20,206	18,000	20,000	21,000	21,000
10-030-2601.04	VEHICLE MAINT-CITY CLERK	0	106	500	0	500	500
10-030-2601.05	VEHICLE MAINT-RECREATION	2,694	3,500	3,500	3,500	8,000	8,000
10-030-2601.06	VEHICLE MAINT-FIRE	4,942	2,664	5,500	5,500	10,500	10,500
10-030-2601.07	VEHICLE MAINT-COMM DEV	2,986	2,166	2,500	2,500	0	0
10-030-2601.10	VEHICLE MAINT-FINANCE	0	254	0	0	0	0
10-030-2601.15	VEHICLE MAINT-ENGINEERING	112	4,021	5,000	700	5,000	5,000
10-030-2601.16	VEHICLE MAINT-SENIOR CTR	5,033	1,718	3,000	250	5,000	5,000
10-030-2601-20	VEHICLE MAINT-BUILDING	0	0	0	0	5,000	5,000
	VEHICLE MAINT-IT	0	0	0	0	1,000	1,000

PUBLIC WORKS DEPARTMENT - 030

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-030-2604-00	VEHICLE BODY REPAIR	0	0	0	0	0	0
10-030-2604.16	VEHICLE BODY REPAIR-SEN	0	633	0	0	0	0
10-030-2608.00	HEAVY EQUIPMENT REPAIRS	4,198	989	2,500	2,500	2,500	2,500
10-030-2608.03	HEAVY EQUIPT REPAIR-PW	86,032	81,650	65,000	55,000	65,000	65,000
10-030-2608.05	HEAVY EQUIPT REPAIR-REC	6,086	10,372	7,000	15,000	10,000	10,000
10-030-2608.06	HEAVY EQUIPT REPAIR-FIRE	48,583	33,457	25,000	52,000	50,000	50,000
10-030-2608.16	HEAVY EQUIPT REPAIR-SEN C	396	1,332	1,500	68	0	0
10-030-2609.00	SMALL EQUIPMENT REPAIRS	0	775	1,500	500	1,000	1,000
10-030-2610.00	WRECKER EXPENSE	1,075	1,500	1,500	700	1,000	1,000
10-030-2701.00	TRAINING EXPENSE	20,327	19,853	8,791	8,507	10,000	10,000
10-030-2703.00	AUTO MILEAGE EXPENSE	6,769	3,111	3,234	1,100	1,500	1,500
10-030-2704.00	SEMINARS EXPENSE	2,328	2,531	0	402	0	0
10-030-2711.00	PUBLICATIONS EXPENSE	537	760	600	1,109	500	500
10-030-2712.00	ASSOCIATION DUES EXPENSE	427	624	795	792	1,000	1,000
10-030-2801.00	WORKMENS COMPENSATION EXP	84,973	116,978	124,629	124,629	146,026	107,959
10-030-2807.00	JOB HEALTH EXPENSE	1,016	437	266	266	750	750
10-030-2931.00	SPECIAL PROJECTS EXPENSE	0	3,003	0	0	50,000	0
TOTALS FOR EXPENDITURES		3,273,983	3,432,334	3,374,852	3,379,221	3,645,654	3,404,009
10-030-2951.00	CAPITAL OUTLAY EXPENSE	27,922	15,149	260,893	231,149	1,085,150	38,000
10-030-2952.00	CAPITAL OUTLAY-LEASE/PUR	445,930	0	582,500	582,500	0	0
TOTALS FOR CAPITAL OUTLAY		473,852	15,149	843,393	813,649	1,085,150	38,000
10-030-1905.00	INTEREST EXPENSE	24,142	29,269	34,234	34,234	8,589	8,589
10-030-8500.00	PAYMENT ON DEBT	204,662	275,336	276,133	276,133	165,728	165,728
TOTALS FOR DEBT SERVICE		228,804	304,605	310,367	310,367	174,317	174,317
TOTALS FOR DEPT 030		3,976,639	3,752,088	4,528,612	4,503,237	4,905,121	3,616,326

DEPARTMENT: CITY CLERK

Location and Hours of Operations:

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

Mission / Programs / Services:

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

FY 2010 Highlights and Accomplishments:

- Implemented new contract filing system
- Assisted with the set up of online payments for Court and Police Departments
- Successfully sold over \$28K worth of items no longer used by the city on GovDeals
- Set up Recreation and Police Department to accept Visa/MasterCard payments
- Relocated District 7 poll site to Madison Assembly God Church
- Updated Knowledgebase so all departments can view agendas, annexations, boards & committees, contracts and deeds
- Continuously updated information on City website for department, Council and all Committees and Boards

FY 2011 Goals and Objectives:

- Continue to update Knowledge Base and website to benefit citizens and staff
- Develop Cash Management Policy
- Locate new poll locations if necessary due to census results and coordinate them with both counties
- Effectively manage 2012 Municipal election and runoff if necessary and any Special elections
- Continue with fraud training to ensure security of City funds
- Set up online payments for departments as needed to better serve the public

Major Budgetary Issues and Operational Trends:

Departmental operating budget will continue to increase largely due to insurance premiums and fees associated with credit card payments.

DEPARTMENT: CITY CLERK

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 233,116	\$ 247,668	\$ 253,627	\$ 250,627	\$ 256,518	\$ 265,325
Operations	478,730	449,754	524,534	491,318	584,367	548,117
Capital		-	13,500	14,485	28,600	0
TOTAL	\$ 711,846	\$ 697,422	\$ 791,661	\$ 756,430	\$ 869,485	\$ 813,442
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	44,000	44,000	46,000	46,000
Output/Workload						
				FY to Date		
Council Meetings-Regular	24	24		24		
Council Meetings-Special	4	3		0		
Council Meetings-Organizational	1	1		1		
Cash Receipts	\$ 38,426,781	\$ 34,065,696		\$ 27,467,852		
Number of Receipts	14,497	9778		8694		
Number of Work Sessions	5	7		10		
Number of Committee Meetings	7	3		6		
Number of Resolutions/Ordinances	288	315		313		
Number of Cemetery Spaces Sold	56	124		54		
Number Notary Services Provided	360	725		686		
Agreements Processed				57		
Miscellaneous Documents Processed				27		
Efficiency Measures/Impact						
M & O Budget per Capita	\$17.40	\$16.29	\$17.99	\$17.19	\$18.90	\$17.68
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

CITY CLERK DEPARTMENT - 040

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-040-1101.00	SALARIES EXPENSE	205,942	222,326	224,569	224,569	231,254	233,897
10-040-1201.00	OVERTIME EXPENSE	4,489	4,524	5,000	5,000	6,000	6,000
10-040-1304.00	PAYROLL TAXES EXPENSE	15,617	16,649	17,852	17,852	18,149	18,352
10-040-1914.00	ELECTION EXPENSE	28,541	0	0	0	30,000	0
10-040-1930.00	SUB CONTRACT WORK EXPENSE	0	0	5,100	5,100	0	0
10-040-2011.00	ADVERTISING & PUBLISH EXP	35,861	27,044	35,000	25,000	35,000	35,000
10-040-2011.10	ADVERTISING-REZONING EXP	14,642	818	5,000	2,500	5,000	5,000
10-040-2021.00	PRINTING EXPENSE	323	0	5,000	0	500	500
10-040-2025.00	POSTAGE EXPENSE	32,667	26,385	35,000	30,000	35,000	35,000
10-040-2121.00	TELEPHONE EXPENSE	60	37	50	50	75	75
10-040-2170.00	MISCELLANEOUS EXPENSE	707	2,041	1,500	1,500	2,500	2,500
10-040-2170.80	MISCELLANEOUS-DISABILITY	0	871	0	0	0	0
10-040-2214.00	MAINTENANCE CONTRACT EXP	1,695	1,695	2,500	1,500	1,700	1,700
10-040-2215.00	REPAIRS EXPENSE	0	0	100	0	0	0
10-040-2314.00	RENTAL CONTRACTS EXPENSE	5,542	6,279	6,500	6,500	7,000	7,000
10-040-2401.00	SUPPLIES OFFICE EXPENSE	5,676	3,537	4,000	3,500	3,500	3,500
10-040-2402.00	OFFICE FURNITURE EXPENSE	264	0	0	0	0	0
10-040-2406.00	OFFICE EQUIPMENT	350	487	0	0	250	250
10-040-2701.00	TRAINING EXPENSE	6,141	3,015	5,000	2,000	6,000	6,000
10-040-2703.00	AUTO MILEAGE EXPENSE	25	0	50	0	0	0
10-040-2711.00	PUBLICATIONS EXPENSE	4,282	2,383	4,900	4,900	4,900	4,900
10-040-2712.00	ASSOCIATION DUES EXPENSE	746	70	350	350	350	350
10-040-2714.00	CREDIT CARD BANK FEES	8,957	10,214	8,000	10,000	12,000	12,000
10-040-2801.00	WORKMENS COMPENSATION EXP	644	904	956	956	1,115	826
10-040-2803.00	BONDS AND INSURANCE EXP	1,049	2,200	2,200	2,250	2,500	2,500
10-040-2804.00	INSURANCE DEDUCTIBLE EXP	13,329	16,349	25,000	29,000	40,000	40,000
10-040-2805.00	MULTI-PERIL POLICY BLDGS	140,269	154,564	170,241	160,580	171,958	171,958
10-040-2806.00	EMPLOYEE HONESTY BOND EXP	250	250	250	250	250	250
10-040-2807.00	JOB HEALTH EXPENSE	33	0	0	0	0	0
10-040-2810.00	AUTOMOBILE INSURANCE EXP	136,849	143,691	157,646	157,643	173,411	173,411
10-040-2811.00	EQUIPMENT INSURANCE EXP	46,896	51,089	56,397	50,945	52,473	52,473
TOTALS FOR EXPENDITURES		711,846	697,422	778,161	741,945	840,885	813,442
10-040-2951.00	CAPITAL OUTLAY EXPENSE	0	0	13,500	14,485	28,600	0
TOTALS FOR CAPITAL OUTLAY		0	0	13,500	14,485	28,600	0
TOTALS FOR DEPT 040		711,846	697,422	791,661	756,430	869,485	813,442

DEPARTMENT: PARKS & 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 - 9 am; 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 every day 6 am – sundown

Palmer Park: 574 Palmer Road-Madison, AL 35758 Hours vary based on events.

Mission / Programs / Services:

Mission: The mission of Madison Parks and Recreation is to provide recreation and leisure programs, facilities, and services that meet the leisure needs of the citizens of Madison regardless of family structure, income, gender, age, or ethnic origin.

Programs & Services: Madison Parks and Recreation provides the following programs, facilities, and services.

- 29 Athletic Fields
- 35 Neighborhood Parks and Greenways
- Indoor & Outdoor Swimming Pool
- Aquatic Programs/Events/Classes
- Various Recreation Programs/Camps/Classes
- 7 Lighted Tennis Courts
- Facilitate Youth Sports Leagues in conjunction with Madison Youth Athletic Associations
- Special Events
- Meeting Room Rentals
- Kids' Kingdom Playground
- MARS Transportation Program

FY 2010 Highlights and Accomplishments:

- Over 800 children participated in swim lesson program.
- Hosted Dolphin Gold Medal Swim Meet
- Re-certified as Tree City USA (8th consecutive year).
- Dublin Park won Beautification Award.
- Hardiman Place Park was developed.
- Facilitated practice/game locations for Madison Youth Sports Associations (4800 participants).
- Palmer and Dublin Park hosted 36 tournaments and camps.
- Assisted with RCU Semi-Pro Soccer Team Home Games
- Conducted 9 local and hosted regional NFL Punt, Pass, and Kick competitions
- Conducted 9 local and hosted regional MLB Pitch, Hit, and Run competitions
- Organized various community-wide special events
- Completed Senior Center building addition

FY 2011 Goals and Objectives:

- Add additional athletic field space to accommodate the needs of Madison sports associations.
- Increase aesthetic appearance and perception of all parks and recreation areas, facilities and programs.
- Develop strategic plan for the Parks and Recreation Department.
- Offer first aid/CPR classes for coaches and staff.
- Begin sports and recreation programming for adults.
- Develop maintenance and customer service standards for areas, facilities, and services.

Major Budgetary Issues and Operational Trends:

- Addition of greenways, trails, athletic fields and parks increases long-term maintenance costs.
- Staff will examine fees to recover costs associated with operation of programs, facilities, and services.
- Demand is high for current recreation space and facilities, Additional areas will need to be identified to accommodate future growth of Madison.

DEPARTMENT: RECREATION

EXPENDITURES	2010		2010		2011	
	2008 ACTUAL	2009 ACTUAL	AMENDED BUDGET	2010 ESTIMATED	DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$ 1,320,953	\$ 1,436,280	\$ 1,568,406	\$ 1,464,729	\$ 1,636,424	\$ 1,491,226
Operations	866,076	857,818	1,128,765	1,061,830	1,122,462	1,102,762
Capital	400,407	91,718	268,669	268,669	604,687	-
TOTAL	\$ 2,587,436	\$ 2,385,816	\$ 2,965,840	\$ 2,795,228	\$ 3,363,573	\$ 2,593,988
PERSONNEL:						
Full time	25.00	25.00	25.00	25.00	27.00	24.00
Part time	19.00	18.00	16.00	16.00	19.00	16.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand						
Number of Citizens	40,900	42,800	44,000	44,000	46,000	46,000
Memberships Sold	514	600	625	625	650	650
Meeting Room Rentals	250	300	300	300	300	300
Party Packages	250	300	320	320	350	350
Family Reunions	10	20	20	20	20	20
Special Event/Programs/Kidz Kamp	26	30	41	35	40	45
Swim Lessons	700	770	800	800	800	800
MARS Trips	1429	3810	3810	3810	3810	3810
Outdoor Pool Parties		25	26	26	26	26
Tournaments						
# of Park, Fields, Trails	66	67	71	71	71	71
Output/Workload						
Processing Memberships	342	400	405	405	410	410
Special Events/Programs/Kidz Kamp	2938	3500	3750	3750	3750	3900
Purchasing	3120	3700	3900	3900	3900	4000
Assisting Public	4940	5040	5100	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	275	275	300	300
Payroll Support	208	230	247	247	250	250
Account Processing	1750	2000	2100	2100	2100	2200
Daily Cash Reconciliation /Reports	925	1000	1050	1050	1050	1100
Administrative Support	825	950	1000	1000	1000	1000
Facility Scheduling	390	500	550	550	600	600
Office Administration	1040	2080	2500	2500	2500	2500
Park Board Meetings	24	24	24	24	24	24
Budget Accounting Processing	3120	3300	3500	3500	3500	3500
Teaching Swim Lessons		390	402	402	402	402
Processing MARS Applications	300	720	750	750	775	775
MARS Program Driving	738	3433	3433	3433	3433	3433
Outdoor Pool Parties		250	260	260	260	260
Tournament Work					720	720
Athletic Field Maintenance	10360	10360		12480	14560	16640
Manual Watering Hours	984	984		1040	1300	1560
Irrigation Hours	2064	2064		2340	2600	2860
Beautification Hours	2130	2130		2184	2600	2444
Special Projects Hours	5433	5433		5500	6000	5700
Safety Inspection Hours	1404	1404		1500	1600	1700
Equipment Maintenance Hours	2502	2502		2550	2600	2650
Efficiency Measures/Impact						
M & O Budget per Capita	\$63.26	\$55.74	\$67.41	\$63.53	\$73.12	\$56.39
M & O Budget % of City Budget						

Effectiveness Measures/Outcomes

RECREATION DEPARTMENT - 050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-050-1101.00	SALARIES EXPENSE	973,620	1,067,077	1,195,793	1,120,793	1,210,537	1,109,326
10-050-1105.00	SEASONAL EMPLOYEES EXP	164,369	174,541	166,073	166,073	181,346	181,346
10-050-1201.00	OVERTIME EXPENSE	15,804	20,432	11,000	11,000	11,000	11,000
10-050-1304.00	PAYROLL TAXES EXPENSE	83,788	92,659	105,024	99,287	107,321	99,578
10-050-1917.00	CONSULTING SERVICES	0	0	0	0	5,000	5,000
10-050-1930.00	SUB CONTRACT WORK EXPENSE	167,786	167,974	184,760	184,760	164,144	164,144
10-050-1931.00	TRANSPORTATION SERVICES	19,583	25,087	45,000	33,850	35,000	35,000
10-050-1940.00	TREE REMOVAL EXPENSE	5,358	8,400	5,000	8,100	7,500	7,500
10-050-2011.00	ADVERTISING & PUBLISH EXP	4,256	2,162	2,500	1,000	2,500	2,500
10-050-2021.00	PRINTING EXPENSE	0	0	500	500	1,500	1,500
10-050-2025.00	POSTAGE EXPENSE	12	0	150	150	500	500
10-050-2121.00	TELEPHONE EXPENSE	12,137	11,208	11,400	11,400	12,300	12,300
10-050-2131.00	UTILITIES EXPENSE	182,634	205,775	203,450	203,450	198,740	198,740
10-050-2170.00	MISCELLANEOUS EXPENSE	1,016	212	600	600	600	600
10-050-2201.00	JANITORIAL EXPENSE	25,155	24,438	25,000	25,000	30,000	30,000
10-050-2211.00	REPAIRS-CITY BUILDING EXP	54,484	52,867	45,000	45,324	50,000	50,000
10-050-2212.00	REPAIRS-POOL EXPENSE	6,490	13,279	7,140	7,140	7,212	7,212
10-050-2214.00	MAINTENANCE CONTRACT EXP	6,038	6,631	10,715	10,715	11,215	11,215
10-050-2215.00	REPAIRS EXPENSE	29,384	32,294	33,000	34,711	38,000	38,000
10-050-2216.00	GROUNDS MAINTENANCE EXP	0	2,020	3,500	3,500	3,500	3,500
10-050-2314.00	RENTAL CONTRACTS EXPENSE	35,951	35,906	36,435	36,435	49,310	49,310
10-050-2401.00	OFFICE SUPPLIES EXPENSE	7,899	9,511	12,000	12,000	12,000	12,000
10-050-2402.00	OFFICE FURNITURE	2,261	0	1,500	1,500	11,000	3,500
10-050-2403.00	SMALL EQUIPMENT (NOT OFFICE)	2,438	1,396	3,000	3,000	4,000	4,000
10-050-2404.00	SMALL TOOLS EXPENSE	4,452	1,909	4,000	4,000	4,000	4,000
10-050-2405.00	SPECIALTY SUPPLIES EXP	59,541	80,013	100,000	100,000	100,000	100,000
10-050-2406.00	OFFICE EQUIPMENT	345	256	1,000	1,000	1,000	1,000
10-050-2436.00	UNIFORM ALLOWANCE EXP	12,572	14,337	15,916	15,916	22,659	22,659
10-050-2436.05	UNIFORM-PROTECTIVE EQUIPT	3,236	2,937	5,550	5,550	5,550	5,550
10-050-2601.00	VEHICLE MAINTENANCE EXP	53	0	100	100	100	100
10-050-2608.00	VEHICLE HEAVY EQUIP REPAIRS	0	0	0	3	0	0
10-050-2609.00	SMALL EQUIP REPAIRS EXP	4,973	4,843	7,500	7,500	7,500	7,500
10-050-2701.00	TRAINING EXPENSE	14,260	14,425	4,790	5,183	24,065	10,000
10-050-2703.00	AUTO MILEAGE EXPENSE	63	233	250	250	250	250
10-050-2711.00	PUBLICATIONS EXPENSE	0	0	300	300	1,000	1,000
10-050-2712.00	ASSOCIATION FEES EXPENSE	1,525	1,251	4,215	4,215	2,930	2,930
10-050-2801.00	WORKMENS COMPENSATION EXP	48,921	46,723	61,112	37,363	69,281	47,102
10-050-2807.00	JOB HEALTH EXPENSE	4,383	3,149	3,148	3,564	4,665	4,665
10-050-2931.00	SPECIAL PROJECTS EXPENSE	3,832	7,571	95,000	25,000	0	95,000
10-050-2935.00	GRANT DISBURSEMENTS EXP	960	0	0	0	0	0
10-050-3500.00	SWIM POOL OPERATIONS EXP	26,574	32,643	21,154	26,000	25,947	25,947
10-050-3700.00	SPORT PROGRAM EQUIPT EXP	2,508	639	1,500	1,500	6,100	2,500
10-050-3700.06	SPORT EQUIP-SOCCER EXP	8,119	6,603	8,880	8,880	12,700	12,700

RECREATION DEPARTMENT - 050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-050-3700.08	SPORT EQUIP-BASEBALL EXP	4,675	5,732	15,355	15,355	18,055	18,055
10-050-3700.10	SPORT EQUIP-SOFTBALL GIRL	910	1,686	2,000	2,162	2,300	2,300
10-050-3700.11	SPORT EQUIP-BASKETBALL	1,459	1,510	1,855	1,903	1,628	1,628
10-050-3700.12	SPORT EQUIP-SWIM TEAM EXP	443	0	0	0	500	500
10-050-3700.15	SPORT EQUIP-SPECIAL EVENT	1,766	1,828	6,500	6,500	9,000	9,000
10-050-3700.16	SPORT EQUIP-ADLT BASKETBALL	18	0	0	0	0	0
10-050-3700.20	SPORT EQUIP-YOUTH VOLLEYB	404	0	700	700	700	700
10-050-3700.23	SPORT EQUIP-DUBLIN OPERATION	2,462	3,248	2,775	2,775	6,600	3,000
10-050-3700.31	SPORT EQUIP-PRESCHOOL EXP	3,662	2,975	3,500	3,500	3,500	3,500
10-050-3700.40	SPORT EQUIP-FOOTBALL EXP	3,943	95	2,400	3,088	3,500	3,500
10-050-3700.50	SPORT EQUIP-TENNIS EXP	921	1,818	1,840	1,840	1,840	1,840
10-050-3800.00	SEASONAL PROGRAM EXPENSE	25,506	27,162	38,000	38,000	42,500	42,500
10-050-7550.00	REC DONATION ACCT EXPENSE	(2,720)	0	2,500	2,588	0	0
10-050-7560.00	NEIGHBORHOOD PK ACCT EXP	137,365	49,852	150,000	154,745	200,000	100,000
TOTALS FOR EXPENDITURES		2,177,594	2,267,307	2,670,380	2,499,768	2,732,095	2,567,197
10-050-2951.00	CAPITAL OUTLAY EXPENSE	327,644	91,718	268,669	268,669	604,687	0
10-050-2952.00	CAPITAL OUTLAY-LEASE/PUR	72,763	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		400,407	91,718	268,669	268,669	604,687	0
10-050-1905.00	INTEREST EXPENSE	1,610	3,577	2,004	2,004	2,004	2,004
10-050-8500.00	PAYMENT ON DEBT	7,825	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
TOTALS FOR DEPT 050		2,587,436	2,385,816	2,965,840	2,795,228	3,363,573	2,593,988

DEPARTMENT: FIRE

Location and Hours of Operations:

Locations: 101 Mill Road

1266 County Line Road

1227 Hughes Road

Serving the Public 24-hours daily - 7 days a week

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-2010 Accomplishments

- Completed fieldwork for a citywide multi-hazard risk analysis; included visits to over 1000 businesses located in over 600 commercial buildings; compiled and analyzed data for over 12,000 structures within the city
- Initiated a comprehensive officer development program
- Accomplished cross training in the areas of data collection/management, code enforcement, and cause determination. As a result of this cross training, all commercial occupancy in the city received a code compliance visit this year.
- Developed and initiated a disaster-oriented business resiliency program for business.
- In collaboration with the police department identified a plan to put into action industry standard dispatch protocols for Fire and EMS dispatch.
- Secured funds to insure continued firefighter safety through replacement of aged breathing apparatus Bid released
- Secured funds to automate inspection documentation functions; Software and hardware delivered; began implementation

FY 2011 Goals and Objectives:

- Building upon our Risk Analysis, develop a Standards of Response Coverage strategy for our community.
- Put into place a process to identify, coordinate, and facilitate department training needs.
- Evaluate and transform our Fire Pre-Plan program to insure that it serves as effective tool in mitigating risk to firefighters and citizens.
- Evaluate and transform our public education/public information program to insure that it is timely, effective, and need/risk based.
- Incorporate The *Everyone Goes Home* Sixteen Life Safety Initiatives Into Department Operations And Culture

Major Budgetary Issues and Operational Trends:

- Growth To The West,
- Increased Traffic
- Increased Traffic Control Will Challenge Our Ability to Meet Accepted Standards of Response.

DEPARTMENT: FIRE

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 4,186,462	\$ 4,344,912	\$ 4,516,259	\$ 4,465,507	\$ 4,919,937	\$ 4,850,667
Operations	404,748	486,075	856,049	719,400	771,627	897,515
Capital	839,759	237,810	53,614	50,708	922,300	129,100
TOTAL	\$ 5,430,969	\$ 5,068,797	\$ 5,425,922	\$ 5,235,615	\$ 6,613,864	\$ 5,877,282
PERSONNEL:						
Full time	70.00	70.00	70.00	70.00	72.00	70.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand	4,325	2,808	3,232	3,232	3,600	4,000
Number of Citizens	40,900	42,800	44,000	44,000	46,000	46,000
Output/Workload	1,255.72	1,805.13	1,678.81	1,619.93	1,837.18	1,469.32
Efficiency Measures/Impact						
M & O Budget per Capita	\$132.79	\$118.43	\$123.32	\$118.99	\$143.78	\$127.77
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

FIRE DEPARTMENT - 060

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-060-1101.00	SALARIES EXPENSE	3,388,771	3,601,255	3,726,447	3,721,147	3,944,793	3,820,272
10-060-1103.06	PARAMEDIC INCENTIVE EXP	89,063	106,375	119,500	123,875	135,500	135,500
10-060-1104.00	PROMOTIONS EXPENSE	0	0	10,473	0	17,185	0
10-060-1201.00	OVERTIME EXPENSE	108,646	92,672	80,000	85,000	85,000	85,000
10-060-1304.00	PAYROLL TAXES EXPENSE	260,077	278,352	301,136	300,647	319,960	309,120
10-060-1930.00	SUB-CONTRACT WORK EXPENSE	7,440	17,835	26,435	26,435	26,435	26,435
10-060-1940.00	DEPLOYMENT EXPENSE	0	0	85,000	0	85,000	85,000
10-060-2011.00	ADVERTISING & PUBLISH EXP	339	1,066	1,300	500	1,000	1,000
10-060-2021.00	PRINTING EXPENSE	42	0	700	1,572	1,000	1,000
10-060-2121.00	TELEPHONE EXPENSE	18,735	20,726	21,000	21,000	25,000	25,000
10-060-2131.00	UTILITIES EXPENSE	47,350	51,250	54,165	56,000	57,680	57,680
10-060-2170.00	MISCELLANEOUS EXPENSE	482	858	900	900	900	900
10-060-2201.00	JANITORIAL EXPENSE	4,674	4,575	5,000	6,000	6,000	6,000
10-060-2211.00	REPAIRS CITY BUILDINGS	13,752	25,433	55,359	39,234	125,000	50,000
10-060-2214.00	MAINTENANCE CONTRACT EXP	14,049	23,676	26,660	26,660	32,245	32,245
10-060-2215.00	REPAIRS EXPENSE	4,408	5,610	5,500	5,500	5,500	5,500
10-060-2216.00	GROUNDS MAINTENANCE	392	282	1,000	300	1,000	1,000
10-060-2314.00	RENTAL CONTRACTS EXPENSE	9,910	5,164	2,500	2,500	2,500	2,500
10-060-2401.00	OFFICE SUPPLIES EXPENSE	5,298	6,239	8,500	8,500	6,500	6,500
10-060-2402.00	OFFICE FURNITURE EXPENSE	1,290	948	8,300	8,958	10,000	10,000
10-060-2403.00	SMALL EQUIPMENT (NOT OFFICE)	350	30	0	0	0	0
10-060-2404.00	SMALL TOOL EXPENSE	1,670	0	1,500	1,500	1,500	1,500
10-060-2404.10	SMALL TOOLS-SUPPRESSION	28,205	10,403	15,000	15,000	15,000	15,000
10-060-2404.20	SMALL TOOLS-EMS	4,124	4,075	6,500	6,500	6,825	6,825
10-060-2405.00	SUPPLIES INDUSTRIAL EXP	5,450	4,614	5,000	5,500	5,500	5,500
10-060-2405.10	SUPPLIES-INDUSTRIAL-SUPRE	11,026	7,330	5,000	5,000	5,200	5,200
10-060-2405.20	SUPPLIES-INDUSTRIAL-EMS	10,579	8,146	8,000	8,000	8,000	8,000
10-060-2412.00	SUPPLIES - FITNESS	0	0	0	0	1,500	1,500
10-060-2413.00	FIREMEN EXPENSE	466	322	1,070	300	500	500
10-060-2414.00	SUPPLIES-PUBLIC ED MATERI	8,999	8,751	5,009	9,000	14,000	14,000
10-060-2436.00	SUPPLIES-INVEST MATERIALS	619	895	1,000	1,000	1,000	1,000
10-060-2436.06	UNIFORM ALLOWANCE EXPENSE	40,427	27,164	31,000	29,000	53,000	53,000
10-060-2601.00	UNIFORMS-PROTECTIVE EQUIP	33,308	25,319	10,000	10,000	20,000	20,000
10-060-2602.00	VEHICLE MAINTENANCE EXP	11,825	15,108	15,000	15,000	18,000	18,000
10-060-2604.00	VEHICLE MECHANICAL REPAIR	3,297	1,388	15,000	15,000	500	500
10-060-2609.00	VEHICLE BODY REPAIR EXP	0	0	0	0	0	0
10-060-2701.00	SMALL EQUIPM REPAIRS EXP	2,363	3,278	3,500	3,500	3,500	3,500
10-060-2703.00	TRAINING EXPENSE	114,401	82,547	52,310	50,350	94,500	69,500
10-060-2704.00	AUTO MILEAGE EXPENSE	1,171	108	0	50	300	300
10-060-2711.00	SEMINARS EXPENSE	260	300	0	0	0	0
10-060-2712.00	PUBLICATIONS EXPENSE	39	101	1,000	1,000	1,000	1,000
10-060-2801.00	ASSOCIATION DUES EXPENSE	2,642	3,562	3,950	4,300	4,500	4,500
10-060-2801.00	WORKMENS COMPENSATION EXP	131,273	128,903	179,966	129,488	247,184	179,548

FIRE DEPARTMENT - 060

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-060-2807.00	JOB HEALTH EXPENSE	20,236	2,025	15,900	16,000	20,000	20,000
10-060-2930.00	SPECIAL ACCOUNT FIRE EXP	2,000	2,000	0	0	2,000	2,000
10-060-2931.00	SPECIAL PROJECTS EXPENSE	30,001	0	0	0	50,000	0
10-060-2935.01	GRANT EXP-EMA # 06-353-R	17,752	0	0	0	0	0
10-060-2935.02	GRANT EXP-EMA # 05-219-R	270	0	0	0	0	0
10-060-2935.03	GRANT EXP-EMA # 07-171-R	573	0	0	0	0	0
10-060-2935.04	GRANT EXP-EMW-07-FP-00787	0	760	0	0	0	0
10-060-2935.05	GRANT EXP-EMA # 08-292-R	0	25,995	0	0	0	0
10-060-2935.06	GRANT EXP-EMW-08-FO-00775	0	0	0	0	0	0
10-060-2935.07	GRANT EXP-EMA # 08-SHL	0	26,477	0	2,998	0	0
10-060-2935.08	GRANT EXP-EMA # 08-MAL	0	4,269	0	290	0	0
10-060-2935-09	GRANT EXP-EMW-2009-FO-10042	0	0	217,020	217,020	0	0
10-060-2935-10	GRANT EXP-2009-FP-00753	0	0	9,850	9,850	0	0
10-060-2935-11	GRANT EXP-AMAS SUSTAINMENT	0	0	26,525	0	26,525	26,525
10-060-7550.00	FIRE DEPT DONATION USES	898	1,470	10,000	1,200	10,000	10,000
TOTALS FOR EXPENDITURES		4,458,942	4,637,656	5,178,975	4,991,574	5,498,232	5,128,050
10-060-2951.00	CAPITAL OUTLAY EXPENSE	163,913	237,810	53,614	50,708	122,300	0
10-060-2952.00	CAPITAL OUTLAY-LEASE/PUR	675,846	0	0	0	800,000	0
TOTALS FOR CAPITAL OUTLAY		839,759	237,810	53,614	50,708	922,300	0
10-060-1905.00	INTEREST EXPENSE	33,318	47,211	40,817	40,817	29,566	29,566
10-060-8500.00	PAYMENT ON DEBT	98,950	146,120	152,516	152,516	163,766	163,766
TOTALS FOR DEBT SERVICE		132,268	193,331	193,333	193,333	193,332	193,332
TOTALS FOR DEPT 060		5,430,969	5,068,797	5,425,922	5,235,615	6,613,864	5,321,382

DEPARTMENT: PLANNING

Location and Hours of Operations:

100 Hughes Road, Madison, AL 35758

Lower Level

7 am to 4 pm, Monday through Friday

Mission / Programs / Services:

The Planning Department mission is to serve our applicants with consultative, responsive, and efficient review of their requests, while implementing the City's long-range planning goals, supporting existing businesses and property owners, and attracting new business to the City. The Planning Department manages comprehensive planning, current planning, variances and appeals, zoning administration, economic development and supports Planning Commission, Zoning Board, Historic Preservation Commission, and IDB.

FY 2010 Highlights and Accomplishments:

- Selection & Kick-off of Growth Plan Process
- Amended | Improved Commercial Zoning Regulations
- Approved sites plans for new Madison Boulevard Hotel (Holiday Inn Express) w/ meeting space
- Rocket City United moved to Madison & hosted NPSL Tournament + Soccer Wars event
- Caseload:
 - PC 2009 – 42 cases | 2010 year-to-date 48
 - ZBA 2009 – 30 cases | 2010 year-to-date 14
- Filled Director Position & Re-assigned staff responsibilities

FY 2011 Goals and Objectives:

- Adopt & Implement *City Growth Plan*
- Adopt Amended Zoning Regulations for Residential Districts, Review Process, Administration Procedures, Landscaping, Signage, etc.
- Complete Downtown Infrastructure Improvements & Action Plan
- Establish 501(c)5 Madison Station Partners
- Support Extension of Mill Creek Greenway Phase II (north)
- Support Effort to Design & Establish additional Madison Gateway Signage
- Support Establishment of License Facility in Madison
- Seek Grants for Downtown Redevelopment (Enhancement Grant)
- Hire Permanent Administrative Assistant, Hire additional Planner to complement strengths and needs of department
- Establish Business Retention Program including quarterly breakfasts & site visits
- Establish Interdepartmental Committee for Business Attraction | Development and improve customer service with a flow-chart, checklist & online guide
- Purchase & Train Key Staff on Economic Development tools for recruitment

Major Budgetary Issues and Operational Trends:

- Growth Plan Recommendations will guide efforts spring 2011 forward and may require funding, though much implementation will be in-house
- Caseload (site plans, plats, etc.) may increase as economy adjusts and economic development efforts continue to bring successes

DEPARTMENT: PLANNING

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT BUDGET	BUDGET
Personnel	\$ 942,546	\$ 938,027	\$ 299,965	\$ 213,606	\$ 304,694	\$ 303,342
Operations	72,827	70,796	83,400	82,400	120,860	120,860
Capital	34,420	-	1,600	1,600	-	-
TOTAL	1,049,793	1,008,823	384,965	297,606	425,554	\$ 424,202
PERSONNEL:						
Full time	19.00	19.00	4.00	4.00	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	44,000	44,000	46,000	46,000
New Residential Lots		717		300	300	300
Output/Workload						
Planning Commission Caseload				48	55	55
Zoning Board Caseload	30	30		17	15	15
Historic Preservation Commission		7		12	15	15
Efficiency Measures/Impact						
M & O Budget per Capita	\$25.67	\$23.57	\$8.75	\$6.76	\$9.25	\$9.22
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

PLANNING DEPARTMENT - 070

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-070-1101.00	SALARIES EXPENSE	841,105	830,654	261,364	186,000	267,650	267,650
10-070-1201.00	OVERTIME EXPENSE	8,266	8,585	140	140	0	0
10-070-1304.00	PAYROLL TAXES EXPENSE	63,042	63,339	20,847	14,240	21,144	21,144
10-070-1902.10	MICROFILM/LARGE MAPS EXP	50	(155)	500	500	1,000	1,000
10-070-1917.00	CONSULTANT FEE EXPENSE	2,490	20,228	20,000	20,000	75,000	75,000
10-070-1920.00	BOARD EXPENSE	6,456	3,773	6,000	6,000	6,000	6,000
10-070-1930.00	SUB CONTRACT WORK EXPENSE	2,590	(257)	11,000	11,000	2,400	2,400
10-070-2011.00	ADVERTISING/PUBLISH EXP	6,990	829	4,000	4,000	2,000	2,000
10-070-2021.00	PRINTING EXPENSE	4,872	3,714	2,500	2,500	2,500	2,500
10-070-2121.00	TELEPHONE EXPENSE	3,237	4,382	2,000	2,000	3,360	3,360
10-070-2170.00	MISCELLANEOUS EXPENSE	3,975	687	2,000	2,000	2,000	2,000
10-070-2214.00	MAINTENANCE CONTRACT	0	0	1,000	0	0	0
10-070-2215.00	REPAIRS-GENERAL EXPENSE	172	0	500	500	500	500
10-070-2314.00	RENTAL CONTRACTS EXPENSE	4,653	5,878	11,500	11,500	6,500	6,500
10-070-2401.00	OFFICE SUPPLIES EXPENSE	17,564	12,049	4,000	4,000	4,000	4,000
10-070-2402.00	OFFICE FURNITURE EXPENSE	7,193	719	1,000	1,000	0	0
10-070-2404.00	SMALL TOOLS EXPENSE	2,391	1,344	0	0	200	200
10-070-2405.00	SPECIALTY SUPPLIES	718	964	500	500	500	500
10-070-2406.00	OFFICE EQUIPMENT	1,536	180	1,000	1,000	1,000	1,000
10-070-2436.00	UNIFORM ALLOWANCE EXPENSE	0	0	0	0	0	0
10-070-2701.00	TRAINING EXPENSE	8,149	12,341	6,000	6,000	4,500	4,500
10-070-2703.00	AUTO MILEAGE EXPENSE	251	220	1,000	1,000	2,000	2,000
10-070-2704.00	SEMINARS EXPENSE	8,242	9,884	6,000	6,000	5,700	5,700
10-070-2711.00	PUBLICATIONS EXPENSE	2,568	2,817	1,400	1,400	2,000	2,000
10-070-2712.00	ASSOCIATION DUES EXPENSE	2,218	3,185	4,000	4,000	2,900	2,900
10-070-2801.00	WORKMENS COMPENSATION EXP	13,597	12,520	5,114	726	5,200	3,848
10-070-2807.00	JOB HEALTH EXPENSE	145	704	500	500	500	500
10-070-2920.00	PROGRESS & DEVELOPMENT EXP	1,596	1,365	2,000	2,000	2,000	2,000
10-070-2931.00	SPECIAL PROJECTS EXPENSE	1,307	8,874	7,500	7,500	5,000	5,000
TOTALS FOR EXPENDITURES		1,015,373	1,008,823	383,365	296,006	425,554	424,202
10-070-2951.00	CAPITAL OUTLAY EXPENSE	34,420	0	1,600	1,600	0	0
TOTALS FOR CAPITAL OUTLAY		34,420	0	1,600	1,600	0	0
TOTALS FOR DEPT 070		1,049,793	1,008,823	384,965	297,606	425,554	424,202

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 2010 Highlights and Accomplishments:

- Setup security system (metal detector) for protection of court staff and the public while attending court sessions; secured rear-entry during court sessions.
- Redesigned front portion of court office area offering more room and privacy for citizens, a more efficient work environment for staff and more professional look
- Implemented community service work program within city departments for defendants unable to pay fines and costs.
- Restructured primary responsibilities for each magistrate assuring efficient use of staff and better service to the public.

FY 2011 Goals and Objectives:

- Review current job descriptions and change as required reflecting more specific job responsibilities and adding new job descriptions as required.
- Evaluate space requirements/location for judge and implement as need is determined.
- Keep abreast of new technological advances in the judicial system as they become available and implement when feasible.
- Continue to have a primary focus on customer service and make improvements as needed in order to provide a positive experience with the Madison Municipal Court System.

Major Budgetary Issues and Operational Trends:

- No capital purchases planned for FY-2011
- Court costs collected for the state, returned/reduced bonds, indigent defense expenses, sub-contract work (defensive driving) and jail expenses are subject to an increase or decrease based on numerous factors including the number/types of tickets issued, number/type of arrests made, types of bond posted and adjudications. 2011budget requests in these variable categories based on the current 2010 year-to-date expenses.
- Possible court costs increase (\$16.00 Solicitor's Fund) after next legislative session ends in Spring of 2011. If enacted, this will be money collected for and forwarded to the state. However, the amount will still be reflected in the court budget with a possible \$19,200 +/- increase in the 2011 court budget.

DEPARTMENT: COURT

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 390,545	\$ 430,235	\$ 442,605	\$ 437,266	\$ 455,650	\$ 455,705
Operations	745,658	574,222	653,208	463,411	463,713	463,713
Capital	5,443	52,548	21,250	20,196	10,000	-
TOTAL	\$ 1,141,646	\$ 1,057,005	\$ 1,117,063	\$ 920,873	\$ 929,363	\$ 919,418
PERSONNEL:						
Full time	6.00	6.00	6.00	6.00	6.00	6.00
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	44,000	44,000	46,000	46,000
Output/Workload						
Cases Opened	13,468	8,655	6,529	6,529	6,529	6,529
Cases Closed	14,407	10,316	7,039	7,039	7,039	7,039
Warrants Issued	1,215	1,079	847	847	847	847
Efficiency Measures/Impact						
M & O Budget per Capita	\$27.91	\$24.70	\$25.39	\$20.93	\$20.20	\$19.99
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

COURT CLERK DEPARTMENT - 080

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-080-1101.00	SALARIES EXPENSE	356,427	394,795	340,586	340,586	348,398	348,350
10-080-1101.30	SALARIES - JUDGES EXPENSE	0	0	50,544	50,544	50,544	50,544
10-080-1104.00	SALARIES-BAILIFF EXPENSE	825	1,259	2,040	2,804	4,673	4,673
10-080-1201.00	OVERTIME EXPENSE	0	514	685	0	0	0
10-080-1201.08	OVERTIME-BAILIFF EXPENSE	5,659	4,975	14,667	9,701	16,168	16,168
10-080-1304.00	PAYROLL TAXES EXPENSE	23,543	25,907	31,252	30,273	31,484	32,110
10-080-1801.00	RETURNED/REDUCED BONDS	14,914	15,862	12,905	18,539	18,539	18,539
10-080-1805.00	INTERPRETING SERVICES EXP	0	124	0	0	0	0
10-080-1820.00	FAIR TRIAL FUND EXPENSE	31,406	46,391	36,750	46,374	46,374	46,374
10-080-1821.00	CRIME VICTIMS COMP EXP	20,646	19,449	19,508	12,593	12,593	12,593
10-080-1822.00	STATE GENERAL FUND EXP	93,779	0	0	0	0	0
10-080-1824.00	ALABAMA PEACE OFFICERS	27,233	22,088	21,664	14,780	14,780	14,780
10-080-1828.00	STATE DRIVERS FUND EXP	36,063	0	0	0	0	0
10-080-1829.00	CRIMINAL HISTORY PROCESSING	7,473	0	0	0	0	0
10-080-1830.00	IMPAIRED DRIVERS TRUST FD	1,140	0	0	0	0	0
10-080-1831.00	DNA EXPENSE	8,981	0	0	0	0	0
10-080-1832.00	ALABAMA CHEMICAL TESTING	1,124	0	0	0	0	0
10-080-1833.00	DUI FINES-STATE GENERAL F	2,050	0	0	0	0	0
10-080-1834.00	AL FORENSIC SER. TR. FUND	297	0	0	0	0	0
10-080-1835.00	POST COMMISSION FUND EXP	7,721	0	0	0	0	0
10-080-1836.00	TRAFFIC SAFETY TRUST FUND	7,721	0	0	0	0	0
10-080-1837.00	ADVANCED TECH & DATA FUND	13,374	0	0	0	0	0
10-080-1842.00	UJS DRUG DOCKET FEES EXP	240	0	0	0	0	0
10-080-1843.00	AL HEAD INJURY FOUNDATION	165	0	0	0	0	0
10-080-1845.00	STATE COURT COSTS - ALL	207,048	248,607	286,403	220,875	220,875	220,875
10-080-1846.00	CITIZENSHIP TRUST FUND	0	3,040	85,000	18,725	18,725	18,725
10-080-1850.00	INTERPRETING SERVICES EXP	100	0	400	400	400	400
10-080-1930.00	SUB CONTRACT WORK EXPENSE	21,780	13,582	13,040	6,678	6,678	6,678
10-080-2021.00	PRINTING EXPENSE	199	582	500	500	500	500
10-080-2121.00	TELEPHONE EXPENSE	695	812	960	775	775	775
10-080-2211.00	REPAIRS-CITY BUILDING	0	2,720	0	0	0	0
10-080-2214.00	MAINTENANCE CONTRACT EXP	1,250	6,010	6,500	4,200	4,200	4,200
10-080-2314.00	RENTAL CONTRACTS EXPENSE	1,093	1,306	1,020	1,266	1,068	1,068
10-080-2401.00	SUPPLIES OFFICE EXPENSE	5,307	3,840	3,700	3,500	3,500	3,500
10-080-2401.10	OFFICE EQUIPMENT	389	0	0	0	0	0
10-080-2402.00	OFFICE FURNITURE EXPENSE	652	4,500	500	500	1,000	1,000
10-080-2403.00	SMALL EQUIPMENT (NOT OFFICE)	0	200	0	0	0	0
10-080-2406.00	OFFICE EQUIPMENT	0	1,707	1,000	1,000	1,000	1,000
10-080-2701.00	TRAINING EXPENSE	2,983	1,406	1,200	1,461	2,400	2,400
10-080-2703.00	AUTO MILEAGE EXPENSE	118	28	150	150	150	150
10-080-2711.00	PUBLICATIONS EXPENSE	1,198	1,211	1,250	1,250	1,250	1,250
10-080-2712.00	ASSOCIATION FEES EXPENSE	0	0	0	0	0	0
10-080-2801.00	WORKMENS COMPENSATION EXP	1,108	1,379	1,631	1,897	1,973	1,460

COURT CLERK DEPARTMENT - 080

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-080-2932.00	JAIL EXPENSE	129,568	117,754	88,789	98,088	98,088	98,088
10-080-7500.00	FAIR TRIAL TAX (TO STATE)	101,934	64,409	73,169	13,218	13,218	13,218
TOTALS FOR EXPENDITURES		1,136,203	1,004,457	1,095,813	900,677	919,353	919,418
10-080-2951.00	CAPITAL OUTLAY EXPENSE	5,443	52,548	21,250	20,196	10,000	0
TOTALS FOR CAPITAL OUTLAY		5,443	52,548	21,250	20,196	10,000	0
TOTALS FOR DEPT 080		1,141,646	1,057,005	1,117,063	920,873	929,353	919,418

DEPARTMENT: CITY COUNCIL

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 97,661	\$ 95,913	\$ 99,519	\$ 99,519	\$ 102,353	\$ 102,353
Operations	29,901	33,516	60,937	51,541	60,937	54,620
Capital	5,291	-	-	-	-	-
TOTAL	\$ 132,853	\$ 129,429	\$ 160,456	\$ 151,060	\$ 163,290	\$ 156,973
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	46,000	46,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$3.25	\$3.02	\$3.75	\$3.43	\$3.55	\$3.41
Effectiveness Measures/Outcomes						

CITY COUNCIL - 090

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-090-1101.20	SALARIES-COUNCIL EXPENSE	84,756	86,755	89,196	89,196	91,828	91,828
10-090-1304.00	PAYROLL TAXES EXPENSE	6,432	6,605	6,823	6,823	7,025	7,025
10-090-1917-00	CONSULTING SERVICES	0	0	0	0	0	10,000
10-090-2011.00	ADVERTISING & PUBLISH EXP	300	300	700	0	700	0
10-090-2021.00	PRINTING EXPENSE	0	854	1,000	0	1,000	0
10-090-2121.00	TELEPHONE EXPENSE	8,013	8,157	10,600	8,000	10,600	8,000
10-090-2170.00	MISCELLANEOUS EXPENSE	276	1,151	1,200	1,200	1,200	1,200
10-090-2314.00	RENTAL CONTRACTS EXPENSE	252	0	300	0	300	0
10-090-2401.00	SUPPLIES OFFICE EXPENSE	429	0	1,000	1,000	1,000	1,000
10-090-2703.00	AUTO MILEAGE ALLOWANCE	0	0	600	600	600	600
10-090-2704.00	SEMINARS EXPENSE	6,473	2,535	3,500	3,500	3,500	3,500
10-090-2711.00	PUBLICATIONS EXPENSE	0	0	200	0	200	0
10-090-2712.00	ASSOCIATION DUES EXPENSE	990	1,013	3,150	2,000	3,150	2,000
10-090-2750.00	EXPENSE ALLOWANCE	8,315	1,925	5,000	3,000	5,000	5,000
10-090-2750.10	EXPENSE ALLOWANCE-OTHER	35	524	800	500	800	500
10-090-2801.00	WORKMENS COMPENSATION EXP	333	385	387	241	387	320
10-090-2807.00	JOB HEALTH EXPENSE	0	18	0	0	0	0
10-090-2920.00	PROGRESS & DEVELOPMENT EXP	0	0	1,000	0	1,000	1,000
10-090-2931.00	SPECIAL PROJECTS EXPENSE	10,958	19,207	35,000	35,000	35,000	25,000
TOTALS FOR EXPENDITURES		127,562	129,429	160,456	151,060	163,290	156,973
10-090-2951.00	CAPITAL OUTLAY EXPENSE	5,291	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		5,291	0	0	0	0	0
TOTALS FOR DEPT 090		132,853	129,429	160,456	151,060	163,290	156,973

DEPARTMENT: FINANCE

Location and Hours of Operations:

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

Mission / Programs / Services:

It is the mission of the Finance Department to conduct all financial activities of the City of Madison within the guidelines of applicable legal requirements, professional standards, and professional ethics. The Finance Department is responsible for the administration of financial activities providing accounting, budgeting, payroll, procurement and financial reporting services.

FY 2010 Highlights and Accomplishments:

- Implemented Governmental Accounting Standard Board (GASB) Statement 45
- Managed first and second stages of new Municipal Management System (acquired contract and began implementation)
- Updated Fiscal Policy to comply with new guidelines
- Prepared Popular Annual Financial Report for Fiscal Year Ended September 30, 2009
- Implemented IRS regulations for Consolidated Omnibus Budget Reconciliation Act (COBRA)
- Implemented new Bid Proposal Form to assist bidders in submitting all required documents with their bids
- Implemented Debarment and Suspension Form to ensure bidders who submit bids are not debarred or suspended from bidding
- Implemented electronic submission of Internal Reports (Vouchers History Report for Finance Committee and monthly Budget and Actual Expenditure report for departments)
- Updated Booklet – “Doing Business with Madison”
- Supported City and School Board in implementing ½ Cent Sales Tax for new High School

FY 2011 Goals and Objectives:

- Manage the Municipal Management System through full implementation
- Revise processing procedures for Accounting, Budgeting, Payroll, Purchasing and revise Reporting Formats to conform to the new Municipal Management System
- Evaluate Municipal Management Systems to measure performance, productivity and efficiency based on the objectives

Major Budgetary Issues and Operational Trends:

- New Health Care Plan could demand additional cost for insurance benefits
- Administration and Reporting Regulations for Federal Grants could demand additional cost for external auditing services
- The New Fund Balance could demand additional cost for external auditing services

DEPARTMENT: FINANCE

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	623,453	592,554	526,955	526,118	624,294	552,617
Operations	341,456	183,154	137,563	126,259	179,769	179,769
Capital	45,216	-	474,837	474,837	-	-
TOTAL	1,010,125	775,708	1,139,355	1,127,214	804,063	732,386
PERSONNEL:						
Full time	13.00	12.00	8.00	8.00	10.00	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	44,000	44,000	46,000	46,000
Number of Funds	47	39	39	39	39	39
Number of Formal Bids Prepared	60	70	80	80	100	100
Number of Purchase Orders Issued	4,300	4,900	5,100	5,100	5,304	5,304
Amount of Purchase Orders Issued	\$9,000,000	\$9,500,000	\$9,500,000	\$9,800,000	\$10,000,000	\$10,000,000
Number of Checks Cleared	10,000	15,000	15,000	15,000	16,000	16,000
Amount of Checks Cleared						
Output/Workload						
Annual Financial Report	1	2	2	2	2	2
Annual Budget Document	2	2	2	2	2	2
Interim Financial Reports	12	12	12	12	12	12
Budget Adjustments	365	625	625	625	675	675
Number of Journal Entries	5,488	6,511	6,511	6,511	6,800	6,800
Number of Employees Using Direct Deposit	220	225	225	235	240	240
Efficiency Measures/Impact						
Department Budget per Capita	\$24.70	\$18.12	\$25.89	\$25.62	\$17.48	\$15.92
Department Budget % of City Budget	3.51%	2.80%	3.58%	3.56%	0.00%	0.00%
Effectiveness Measures/Outcomes						
% Different Actual v. Budget Total						

FINANCE DEPARTMENT - 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-100-1101.00	SALARIES EXPENSE	571,358	544,853	483,816	483,816	574,111	508,006
10-100-1201.00	OVERTIME EXPENSE	767	681	892	892	0	0
10-100-1304.00	PAYROLL TAXES EXPENSE	42,337	40,055	37,012	37,080	43,920	38,862
10-100-1910.00	AUDIT FEES EXPENSE	48,497	48,300	46,000	45,253	50,000	50,000
10-100-1915.00	SOFTWARE SUPPORT CONTRACT	13,132	15,553	19,250	19,250	0	0
10-100-1917.00	CONSULTANT SERVICES EXP	110,084	0	0	0	0	0
10-100-1918.00	INTERNET SERVICES EXPENSE	12,568	0	0	0	0	0
10-100-1930.00	SUB-CONTRACT WORK EXPENSE	21,395	21,370	0	0	0	0
10-100-2011.00	ADVERTISING & PUBLISH EXP	2,140	2,043	2,579	2,579	2,200	2,200
10-100-2021.00	PRINTING EXPENSE	4,275	2,097	5,000	5,000	5,000	5,000
10-100-2121.00	TELEPHONE EXPENSE	1,959	1,826	350	150	250	250
10-100-2170.00	MISCELLANEOUS EXPENSE	300	77	163	200	200	200
10-100-2201.00	JANITORIAL SERVICES	12,662	14,493	0	0	0	0
10-100-2211.00	REPAIRS - CITY BUILDINGS	38,512	35,818	0	0	0	0
10-100-2214.00	MAINTENANCE CONTRACT EXP	31,890	1,514	1,440	1,440	1,220	1,220
10-100-2215.00	REPAIRS EXPENSE	296	532	0	0	0	0
10-100-2216.00	GROUNDS MAINTENANCE	17,272	19,099	0	0	0	0
10-100-2314.00	RENTAL CONTRACTS EXPENSE	5,143	5,449	7,500	7,500	7,640	7,640
10-100-2401.00	OFFICE SUPPLIES EXPENSE	8,709	7,191	8,335	6,835	6,835	6,835
10-100-2402.00	OFFICE FURNITURE EXPENSE	478	0	380	380	0	0
10-100-2404.00	SMALL TOOLS	699	217	0	0	0	0
10-100-2405.00	SPECIALTY SUPPLIES EXP	4,146	183	0	0	0	0
10-100-2406.00	OFFICE EQUIPMENT	881	435	288	288	0	0
10-100-2436.00	UNIFORMS	0	0	0	0	0	0
10-100-2701.00	TRAINING EXPENSE	4,494	1,596	2,631	3,000	3,385	3,385
10-100-2703.00	AUTO MILEAGE EXPENSE	28	43	100	100	100	100
10-100-2711.00	PUBLICATIONS EXPENSE	2,718	3,254	2,750	2,197	2,000	2,000
10-100-2712.00	ASSOCIATION DUES EXPENSE	3,672	3,660	3,261	2,541	3,820	3,820
10-100-2801.00	WORKMENS COMPENSATION EXP	4,497	5,289	1,850	1,330	2,698	2,364
10-100-2807.00	JOB HEALTH EXPENSE	0	80	0	0	180	0
10-100-2931.00	SPECIAL PROJECTS EXPENSE	0	0	7,419	7,419	0	0
TOTALS FOR EXPENDITURES		964,909	775,708	631,016	627,250	703,559	631,882
10-100-2951.00	CAPITAL OUTLAY EXPENSE	45,216	0	11,487	11,487	0	0
10-100-2952.00	CAPITAL OUTLAY-LEASE/PUR	0	0	463,350	463,350	0	0
TOTALS FOR CAPITAL OUTLAY		45,216	0	474,837	474,837	0	0
10-100-1905.00	INTEREST EXPENSE	0	0	4,889	3,696	13,027	13,027
10-100-8500.00	PAYMENT ON DEBT	0	0	28,613	21,431	87,477	87,477
TOTALS FOR DEBT SERVICE		0	0	33,502	25,127	100,504	100,504
TOTALS FOR DEPT 100		1,010,125	775,708	1,139,355	1,127,214	804,063	732,386

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 Opportunity
- Exiting Processes
- Compensation Systems (Class Plan, Classification, Policy Pay Rules, Etc.)
- Benefit Administration (Retirement, Medical, Dental, Life)
- Worker's Compensation & Safety Programs (Drug Testing, EAP)
- Employee Record Management
- Employee Lawsuits, Complaints & Hearings
- Legal Mandate Compliance (Unemployment, Reporting, Etc.)
- Policy Administration (Tuition, Leave Donations, Performance Management, Etc.)
- Employee Recognition & Events

FY 2010 Highlights and Accomplishments:

- Provided Payroll Records for 371 employees.
- Update of City-Wide Safety Manual.
- Maintained Worker's Compensation Experience Modifier of less than 1 (.87), reducing premiums.
- Maintained favorable Random Drug Testing Program (105 Safety Sensitive & CDL Tests)
- Hiring of Critical Positions (City Attorney, Planning Director, Recreation Director, Permit Supervisor, Promotions of Police Captain, Lieutenants, Fire Battalion Chief and Captains.
- Worked with Multiple Reorganizations/Reclassifications.
- 94 total Jobs Filled (50 Temps and 43 Regular) and Processed over 1,400 Applicants (Up from 800)
- Implemented New Legal Mandates (Child Work Permits/Annual Certificates, COBRA Subsidy)
- Supported Departmental Restructuring (Police Department and Public works)
- Provided EEOC Training and Performance Appraisal Training City-Wide
- Handled Administration of Complaints and Appeals (Discipline, Grievances, Internal Complaints and External Complaints)
- All Grievances were Resolved at the Mayor Level or Below.
- Implemented Major Benefit Changes in October of 2009 (Fiscal year 2010).
 - Cheaper Dental Plan with More Coverage
 - Cheaper Life Insurance Plan with More Coverage
 - Facilitated COBRA Subsidy Mandates
- Facilitated Successful Employee Events (Anniversary Luncheon, Take Child to Work, Veterans Open House, & Employee Newsletter)

FY 2011 Goals and Objectives:

- Maintain all Programs above (Building on Process Improvement & Standardization)
- New HRIS Implementation
- Prevention & Mandates: Translate numerous new Employment Laws into Policy / Processes
- Assist with Departmental Needs (Essential services, structuring, promotions and new hire processes, policy and procedural assistance and successful drug testing)
- Provide Performance Management Training & Employment Legal Training & Safety Training.
- HR Staff Certifications and New Employment Law and HR Mandates
- Improvements in File Retention and disposition.
- Improve Auditing Function of Pay, Leave and Benefits
- 2012: Similar to Above with Addition of Electronic Application Processes (Receiving, Tracking, Sorting & Disposition)

Major Budgetary Issues and Operational Trends:

- Growing Medical Costs & Unknown Impact of Health Care Reform
- Growing RSA Costs (2012)
- Prevention is Critical

DEPARTMENT: HUMAN RESOURCES

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 3,164,657	\$ 3,444,110	\$ 4,162,106	\$ 3,966,555	\$ 4,596,854	\$ 4,606,708
Operations	30,419	70,653	28,160	28,160	78,180	70,780
Capital	-	-	14,540	14,540	4,200	-
TOTAL	\$ 3,195,076	\$ 3,514,763	\$ 4,204,806	\$ 4,009,255	\$ 4,679,234	\$ 4,677,488
PERSONNEL:						
Full time	4.00	4.00	5.00	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	44,000	44,000	46,000	46,000
Output/Workload						
# Employees (End of Fiscal Year)	355	373	367			
# Regular Employees (End of Fiscal Year)	329	331	324			
# Regular FT Employees (End of Fiscal Year)	316	311	305			
# Temporary Employees (End of Fiscal Year)	26	42	43			
# Job Positions/Requisitions Filled	149	89	105			
# Applicants (*Estimate)	882	823	1436			
# Terminations Processed (*Estimate)	86	75	49			
# Terminations -- Regular Employees	26	28	25			
# Terminations - FT Regular Employees	22	16	22			
# Retirements	3	3	12			
# Active Employees on DROP Program	2	5	5			
# Blue Cross Employee Participants	291	312	306			
# Blue Cross TOTAL on Plan	541	560	607			
BCBS Medical Exp Pd	1,617,598	1,825,086	2,453,114			
BCBS Deficit (Beg. Fiscal Year)	<u>(\$123,258)</u>	<u>(\$85,746)</u>	<u>(\$402,817)</u>			
BCBS Rate Increase	0%	0%	11.09%			
# Dental Employee Participants	293	310	301			
# AFLAC Participants	112	125	117			
# Insurance Changes (Beyond open enrollment)	107	174	120			
# Pay Changes	757	640	491			
# Merits Processed	102	14	11			
# Performance Evaluations Tracked	273	302	299			
# Worker's Comp Incidents	45	47	31			
Worker's Comp. Experience Modification Rate	0.91	0.93	0.87			
# Employees Receiving Safety Award	240	275	292			
Safety Award Amount (Year Paid)	100	40	38			
# Service Awards (Pins)	32	33	31			
# Tuition Participants	10	14	14			
# Active EEOC Complaints	7	2	2			
Employee Events (A-Service Luncheon; B-Veterans; C-Halloween; D-Child to Work Day)	ABCD	ABCD	ABD			
Efficiency Measures/Impact						
M & O Budget per Capita	\$78.12	\$82.12	\$95.56	\$91.12	\$101.72	\$101.68
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						
Turnover/Reg. Employees (Beg #/Terms for FY)	8.38%	8.51%	7.55%			
Number High Due to Reg. P/T Employees	13	20	19			
Adjusted Turnover FT Regular	7.53%	5.06%	7.07%			
[fy06:28/254; fy07: 20/275; fy08: 22/292; fy09: 16/316; fy10: 22/311]						

HUMAN RESOURCES DEPARTMENT - 120

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-120-1101.00	SALARIES EXPENSE	221,343	230,806	278,607	278,607	285,145	291,768
10-120-1201.00	OVERTIME EXPENSE	30	410	500	500	1,000	1,000
10-120-1301.00	EMPLOYEE RETIREMENT EXP	1,126,186	1,363,808	1,635,909	1,635,909	1,722,845	1,722,845
10-120-1303.00	STATE UNEMPLOYMENT INS	3,565	3,950	15,000	15,000	15,000	15,000
10-120-1304.00	PAYROLL TAXES EXPENSE	15,817	16,920	21,390	21,390	21,814	22,397
10-120-1305.00	EMPLOYEE ASST PROGRAM EXP	814	540	5,000	5,000	6,000	6,000
10-120-1305.01	EMPLOYEE TUITION ASST PRG	8,382	14,879	25,000	20,000	23,000	23,000
10-120-1310.00	EMPLOYMENT RECRUITMENT	106	12,603	15,000	15,000	15,000	15,000
10-120-1334.00	LIFE INSURANCE EXPENSE	167,503	138,085	15,000	15,000	15,500	15,500
10-120-1335.00	DENTAL INSURANCE EXPENSE	0	0	135,000	135,000	150,000	150,000
10-120-1336.00	HEALTH INSURANCE EXPENSE	1,607,246	1,691,015	2,002,500	1,812,500	2,322,900	2,322,900
10-120-1930.00	SUB-CONTRACT WORK EXPENSE	0	0	0	0	35,000	25,000
10-120-2011.00	ADVERTISING & PUBLISH EXP	437	0	1,200	1,200	1,200	1,200
10-120-2021.00	PRINTING EXPENSE	637	142	0	0	1,000	1,000
10-120-2025.00	POSTAGE	128	148	300	300	300	300
10-120-2121.00	TELEPHONE EXPENSE	612	705	750	750	1,170	1,170
10-120-2170.00	MISCELLANEOUS EXPENSE	255	515	500	500	600	600
10-120-2314.00	RENTAL CONTRACTS EXPENSE	5,015	5,038	6,000	6,000	6,000	6,000
10-120-2401.00	SUPPLIES OFFICE EXPENSE	5,652	5,517	5,660	5,660	6,000	6,000
10-120-2402.00	OFFICE FURNITURE EXPENSE	326	0	1,500	1,500	2,800	4,400
10-120-2406.00	OFFICE EQUIPMENT	0	384	800	800	0	0
10-120-2701.00	TRAINING EXPENSE	7,839	6,087	7,500	7,500	11,800	11,800
10-120-2703.00	AUTO MILEAGE EXPENSE	173	331	350	350	350	350
10-120-2711.00	PUBLICATIONS EXPENSE	1,324	1,494	1,500	1,500	1,500	1,500
10-120-2712.00	ASSOCIATION DUES EXPENSE	1,262	1,687	2,100	2,100	2,260	2,260
10-120-2801.00	WORKMENS COMPENSATION EXP	641	912	1,200	649	1,350	998
10-120-2807.00	JOB HEALTH EXPENSE	5,185	4,147	4,500	4,500	5,500	5,500
10-120-2921.00	SAFETY EQUIPMENT EXPENSE	8,629	3,172	1,000	1,000	11,000	11,000
10-120-2931.00	SPECIAL PROJECTS EXPENSE	5,969	7,999	6,500	6,500	10,000	10,000
TOTALS FOR EXPENDITURES		3,195,076	3,511,294	4,190,266	3,994,715	4,676,034	4,674,488
10-120-2951.00	CAPITAL OUTLAY EXPENSE	0	0	14,540	14,540	4,200	0
TOTALS FOR CAPITAL OUTLAY		0	0	14,540	14,540	4,200	0
TOTALS FOR DEPT 120		3,195,076	3,511,294	4,204,806	4,009,255	4,680,234	4,674,488

DEPARTMENT: MAYOR'S OFFICE

EXPENDITURES	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$ 177,339	\$ 276,538	\$ 241,564	\$ 241,353	\$ 235,447	\$ 240,137
Operations	63,544	257,171	174,057	189,339	107,550	98,900
Capital	21,149	16,253	-	-	-	-
TOTAL	\$ 262,032	\$ 549,962	\$ 415,621	\$ 430,692	\$ 342,997	\$ 339,037
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	46,000	46,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$6.41	\$12.85	\$9.71	\$9.79	\$7.46	\$7.37
Effectiveness Measures/Outcomes						

MAYOR'S OFFICE - 130

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-130-1101.00	SALARIES EXPENSE	163,363	251,271	197,213	197,213	197,000	202,448
10-130-1102.00	MERIT INCREASE EXPENSE	0	0	20,000	20,000	15,000	15,000
10-130-1201.00	OVERTIME EXPENSE	0	0	0	0	0	0
10-130-1304.00	PAYROLL TAXES EXPENSE	11,974	18,229	16,617	16,617	17,197	16,635
10-130-1917.00	CONSULTANT SERVICES EXP	8,528	34,190	80,000	80,000	20,000	10,000
10-130-1917.18	CONSULTANT SERVICES - IT	0	125,645	0	0	0	0
10-130-1918.00	INTERNET AND WEB PAGE SER	0	11,984	0	0	0	0
10-130-1930.00	SUB CONTRACT WORK	0	0	0	531	0	0
10-130-2011.00	ADVERTISING & PUBLISH EXP	300	2,050	3,000	3,000	2,500	2,500
10-130-2021.00	PRINTING EXPENSE	28	869	1,050	1,050	1,000	1,000
10-130-2121.00	TELEPHONE EXPENSE	731	1,825	2,000	2,000	2,200	2,200
10-130-2170.00	MISCELLANEOUS EXPENSE	455	684	1,050	1,050	1,000	1,000
10-130-2214.00	MAINTENANCE CONTRACT EXP	0	26,485	0	0	0	0
10-130-2314.00	RENTAL CONTRACTS EXPENSE	6,428	2,780	3,000	3,128	3,300	3,300
10-130-2401.00	SUPPLIES OFFICE EXPENSE	393	1,225	1,500	1,657	1,700	1,700
10-130-2402.00	OFFICE FURNITURE EXPENSE	167	480	500	500	500	500
10-130-2406.00	OFFICE EQUIPMENT	230	771	750	750	750	750
10-130-2701.00	TRAINING (OTHER) EXPENSE	125	1,570	5,000	5,000	3,500	3,500
10-130-2701.18	TRAINING-IT	0	4,870	0	0	0	0
10-130-2703.00	AUTO MILEAGE ALLOWANCE	135	425	400	400	400	400
10-130-2704.00	SEMINARS (MAYOR) EXPENSE	1,395	0	2,000	2,000	2,000	2,000
10-130-2711.00	PUBLICATIONS EXPENSE	315	281	200	200	200	200
10-130-2712.00	ASSOCIATION DUES EXPENSE	19,282	19,934	21,000	21,000	22,000	22,000
10-130-2750.00	EXPENSE ALLOWANCE EXPENSE	6,558	9,455	10,000	10,000	12,000	12,000
10-130-2801.00	WORKMENS COMPENSATION EXP	482	598	734	523	750	554
10-130-2920.00	PROGRESS & DEVELOPMENT EXP	18	3,168	5,000	5,000	5,000	5,000
10-130-2931.00	SPECIAL PROJECTS EXPENSE	13,971	8,314	37,400	37,400	35,000	36,350
10-130-2935-00	ENERGY GRANT - CONSULTANT	0	0	0	1,119	0	0
10-130-2935-01	ENERGY GRANT - LED LIGHTS	0	0	0	6,698	0	0
10-130-2935-02	ENERGY GRANT - SWITCHES	0	0	0	6,649	0	0
10-130-2935-03	ENERGY GRANT - THERMOSTATS	0	0	0	1,500	0	0
TOTALS FOR EXPENDITURES		234,878	527,103	408,414	423,485	342,997	339,037
10-130-2951.00	CAPITAL OUTLAY EXPENSE	2,077	16,253	0	0	0	0
10-130-2952.00	CAPITAL OUTLAY-LEASE/PUR	19,072	0	0	0	0	0
TOTALS FOR CAPITAL OUTLAY		21,149	16,253	0	0	0	0
10-130-1905.00	INTEREST EXPENSE	844	718	365	365	0	0
10-130-8500.00	PAYMENT ON DEBT	5,161	5,888	6,842	6,842	0	0
TOTALS FOR DEBT SERVICE		6,005	6,606	7,207	7,207	0	0
TOTALS FOR DEPT 130		262,032	549,962	415,621	430,692	342,997	339,037

DEPARTMENT: REVENUE

Location and Hours of Operations:

100 Hughes Road
7:30 am to 4:30 pm – Monday through Friday

Mailing Address:

City of Madison
PO Box 99
Madison, AL 35758

Mission / Programs / Services:

The Mission of the Revenue Department is to collect and administer city taxes and business licenses in accordance with all state and local laws. Taxes include but not limited to sales and use, rental, lodging, gasoline, cigarette, and liquor.

FY 2010 Highlights and Accomplishments:

- Accurately estimated revenues in light of the uncertainty of the economy
- Revenue audits increased revenue collections over \$47,278 for the City
- Supported City and School Board in implementing ½ Cent Sales Tax for new High School and accurately estimated revenues generated by ½ cent sales tax
- Began using tax lien for seriously delinquent taxpayers

FY 2011 Goals and Objectives:

- Collect the maximum amount of tax and license revenue legally due to the City
- Continue to conservatively estimate revenues based on known development in progress, economic condition and trends
- Implement voluntary option for on-line payment of taxes (sales and use, rental and lodging)

Major Budgetary Issues and Operational Trends:

DEPARTMENT: REVENUE

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	\$ 228,312	\$ 242,131	\$ 250,217	\$ 249,802	\$ 257,958	\$ 258,145
Operations	37,329	24,660	52,120	52,209	48,250	48,250
Capital	7,098	-	8,000	8,000	-	-
TOTAL	\$ 272,739	\$ 266,791	\$ 310,337	\$ 310,011	\$ 306,208	\$ 306,395
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						
Number of Citizens	40,900	42,800	42,800	44,000	46,000	46,000
Output/Workload						
Sales Tax - General	\$ 9,937,110	\$ 9,700,314	\$ 10,015,000	\$ 10,015,000	\$ 10,200,000	\$ 10,200,000
Sales Tax - 1/2 Cent	\$ 2,568,182	\$ 2,504,000	\$ 2,500,000	\$ 2,500,000	\$ 2,550,000	\$ 2,550,000
Sales Tax - High School	\$ -	\$ -	\$ 1,547,000	\$ 1,547,000	\$ 2,400,000	\$ 2,400,000
Liquor Tax	\$ 251,119	\$ 268,137	\$ 276,000	\$ 276,000	\$ 280,000	\$ 280,000
Rental Tax	\$ 452,728	\$ 422,845	\$ 449,080	\$ 449,080	\$ 430,000	\$ 430,000
Lodging Tax - Five Cent	\$ 637,520	\$ 622,440	\$ 680,830	\$ 680,830	\$ 685,000	\$ 685,000
Lodging Tax - \$1 + 1%	\$ 331,025	\$ 322,509	\$ 355,350	\$ 355,350	\$ 370,000	\$ 370,000
Cigarette Tax	\$ 183,690	\$ 160,240	\$ 165,047	\$ 165,047	\$ 165,000	\$ 165,000
2 Cent Gasoline Tax	\$ 362,338	\$ 373,706	\$ 373,706	\$ 373,706	\$ 385,000	\$ 385,000
Privilege Licenses	\$ 2,748,771	\$ 2,793,045	\$ 2,842,000	\$ 2,842,000	\$ 2,850,000	\$ 2,850,000
Efficiency Measures/Impact						
Budget per Capita	\$6.67	\$6.23	\$7.25	\$7.05	\$6.66	\$6.66
Effectiveness Measures/Outcomes						

REVENUE DEPARTMENT - 140

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-140-1101.00	SALARIES EXPENSE	210,936	223,604	230,080	230,080	237,197	237,640
10-140-1304.00	PAYROLL TAXES EXPENSE	15,441	16,322	17,601	17,601	18,146	18,179
10-140-1917.00	CONSULTANT FEE	19,350	7,425	35,000	35,000	30,000	30,000
10-140-2021.00	PRINTING EXPENSE	10,011	8,265	9,000	9,000	9,500	9,500
10-140-2121.00	TELEPHONE EXPENSE	99	107	150	150	150	150
10-140-2170-00	MISCELLANEOUS EXPENSE	0	0	0	89	400	400
10-140-2214.00	MAINTENANCE CONTRACT EXP	443	1,770	1,770	1,770	1,800	1,800
10-140-2314.00	RENTAL CONTRACTS EXPENSE	2,916	3,469	3,450	3,450	3,450	3,450
10-140-2401.00	OFFICE SUPPLIES EXPENSE	3,651	2,714	1,800	1,800	2,000	2,000
10-140-2701.00	TRAINING EXPENSE	1,285	1,528	1,500	1,500	1,500	1,500
10-140-2703.00	AUTO MILEAGE EXPENSE	690	860	750	750	750	750
10-140-2712.00	ASSOCIATION DUES EXPENSE	170	50	200	200	200	200
10-140-2801.00	WORKMENS COMPENSATION EXP	649	677	1,036	621	1,115	826
TOTALS FOR EXPENDITURES		265,641	266,791	302,337	302,011	306,208	306,395
10-140-2951.00	CAPITAL OUTLAY EXPENSE	7,098	0	8,000	8,000	0	0
TOTALS FOR CAPITAL OUTLAY		7,098	0	8,000	8,000	0	0
TOTALS FOR DEPT 140		272,739	266,791	310,337	310,011	306,208	306,395

DEPARTMENT: ENGINEERING

Location and Hours of Operations:

100 Hughes Road, Madison, AL 35758

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

Mission / Programs / Services:

- Coordinating and maintaining the City mapping system
- Engineering plan review and construction inspection of subdivision and site development to integrate into the City Street and Drainage systems
- Manage the Capital Improvement Program, with the exception of Buildings
- Provide Civil Engineering support to all City Departments
- Develop a computer model of the City drainage basins and recommend drainage projects to improve the drainage basin performance and storm runoff
- Develop a Major Street Plan to meet the City's current and future needs and recommend projects to implement the plan
- Continuously monitor the City Major Streets to ensure traffic volume and flow is as projected and recommend changes when necessary

FY 2010 Highlights and Accomplishments:

- Completed the Co. Line/Palmer Rd. Traffic Signal
- Completed the Hughes/Hwy. 72 Intersection Improvements
- Completed the Eastview Dr. Sidewalk
- Completed the Emerson Dr. Extension
- Completed the Brownsferry Rd. Drainage Improvements
- Started construction of the Wall Triana Hwy./Hwy. 72 Intersection Improvements
- Received bids for the Gillespie Rd. East Bridge Replacement
- Will receive bids for the Resurfacing Wall Triana Hwy. over I-565
- Completed a City-Wide traffic signal timing adjustment to improve traffic flow
- Continue to expand the GIS and implementing an external site for Public Use
- Beginning to improve night time driving visibility by installing street lights on Gillespie Ext. and Mill Rd

FY 2011 Goals and Objectives:

- Complete the remaining City funded CIP projects
- Perform a roadway alignment study for proposed roads in the western part of the City
- Continue improving nighttime driving visibility by upgrading street lights on County Line, Hughes and the balance of Gillespie Roads
- Begin the computer modeling of the City storm drainage basins
- Prepare a new CIP list of projects based on the new Major Street Plan
- Prepare a plan to implement an Intelligent Transportation System

Major Budgetary Issues and Operational Trends:

- Performing a roadway alignment study will require approval of \$70,000 to acquire the necessary survey and environmental information
- Improving nighttime driving visibility for County Line, Hughes and Gillespie will require approval of \$100,000 for the street lights
- An infrastructure budget must be established for the construction, improvement and maintenance of the City Major Streets and Drainage systems to allow planning and long term scheduling of construction projects. \$100 million can be easily identified for anticipated projects over the next 20 years. A \$3-5 million annual infrastructure budget is needed to begin the planning and construction of these projects.

DEPARTMENT: ENGINEERING

EXPENDITURES	2008		2009		2010		2011	
	ACTUAL		ACTUAL		AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$ 315,598	\$	\$ 359,094	\$	\$ 405,618	\$ 422,910	\$ 507,501	\$ 431,554
Operations	150,814		146,177		60,771	57,716	481,050	110,050
Capital	23,236		4,210		35,536	35,332	4,500	-
TOTAL	\$ 489,648	\$	\$ 509,481	\$	\$ 501,925	\$ 515,958	\$ 993,051	\$ 541,604
PERSONNEL:								
Full time	5.00		7.00		7.00	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	46,000	46,000
Output/Workload								
Efficiency Measures/Impact								
Budget per Capita	\$11.97		\$11.90		\$11.73	\$11.73	\$21.59	\$11.77
Effectiveness Measures/Outcomes								

ENGINEERING DEPARTMENT - 150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-150-1101.00	SALARIES EXPENSE	288,751	327,848	368,489	388,048	445,251	379,399
10-150-1201.00	OVERTIME EXPENSE	1,032	686	0	0	1,000	1,000
10-150-1304.00	PAYROLL TAXES EXPENSE	20,690	23,876	28,189	28,678	35,620	29,100
10-150-1902.10	MAPPING SERVICE-LARGE MAP	571	1,313	4,500	3,000	0	0
10-150-1917.00	CONSULTING SERVICES EXP	12,446	19,600	12,646	15,000	25,000	15,000
10-150-1930.00	SUB CONTRACT WORK EXPENSE	24,367	0	7,500	7,500	35,000	20,000
10-150-2011.00	ADVERTISING & PUBLISH EXP	1,063	0	0	0	0	0
10-150-2021.00	PRINTING EXPENSE	1,879	1,154	2,000	1,987	8,400	8,400
10-150-2121.00	TELEPHONE EXPENSE	109	258	1,600	1,000	3,500	3,500
10-150-2170.00	MISCELLANEOUS EXPENSE	563	164	600	600	2,600	2,600
10-150-2211-00	REPAIRS - CITY BUILDINGS	0	0	8,200	8,273	0	0
10-150-2214.00	MAINTENANCE CONTRACT EXP	2,733	51,575	10,050	9,627	19,900	19,900
10-150-2314-00	RENTAL CONTRACTS	0	0	0	0	0	0
10-150-2401.00	OFFICE SUPPLIES EXPENSE	28,507	2,421	2,500	2,500	6,000	6,000
10-150-2402.00	OFFICE FURNITURE EXPENSE	2,116	1,111	600	0	3,500	3,500
10-150-2404.00	SMALL TOOLS EXPENSE	875	160	500	479	9,000	9,000
10-150-2405.00	SPECIALTY SUPPLIES EXP	2,366	560	2,000	1,670	0	0
10-150-2406.00	OFFICE EQUIPMENT	3,352	564	1,325	560	1,250	1,250
10-150-2436.00	UNIFORMS EXPENSE	0	20	0	0	1,000	1,000
10-150-2701.00	TRAINING EXPENSE	1,124	894	1,000	1,000	6,000	6,000
10-150-2703.00	AUTO MILEAGE EXPENSE	56	0	0	0	0	0
10-150-2704.00	SEMINARS EXPENSE	716	2,662	4,004	2,000	5,000	5,000
10-150-2711.00	PUBLICATIONS EXPENSE	222	53	200	320	500	500
10-150-2712.00	ASSOCIATION DUES EXPENSE	150	200	550	200	400	400
10-150-2801.00	WORKERS COMPENSATION EXP	3,031	3,108	3,936	3,184	12,880	9,305
10-150-2807.00	JOB HEALTH EXPENSE	254	0	0	0	750	750
10-150-2920.00	PROGRESS AND DEVELOPMENT	0	0	0	0	0	0
10-150-2931.00	SPECIAL PROJECTS EXPENSE	69,439	67,044	6,000	5,000	366,000	20,000
TOTALS FOR EXPENDITURES		466,412	505,271	466,389	480,626	988,551	541,604
10-150-2951.00	CAPITAL OUTLAY EXPENSE	23,236	4,210	35,536	35,332	4,500	0
TOTALS FOR CAPITAL OUTLAY		23,236	4,210	35,536	35,332	4,500	0
TOTALS FOR DEPT 150		489,648	509,481	501,925	515,958	993,051	541,604

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
- AARP Tax Preparation
- Nutritional & Educational Information

- 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 2010 Highlights and Accomplishments:

- 2010 Ceramic Show
- Two Chartered Bus Trips: one to Guntersville & one to McMinnville, TN
- Served over 1200 lunches to seniors at Center & to Home Bound seniors
- Health Fair
- AARP Tax Aides prepared 195 tax returns for seniors
- Took 96 seniors to the Older American Festival
- Took seniors out to lunch when Nutrition Center was closed.
- Took over 400 seniors to banks, library, to vote, grocery shopping, doctors appointments, pharmacy, Botanical Garden, Farmers Market & other area businesses

FY 2011 Goals and Objectives:

- Obtain new car to replace the 1992 Caprice used to take seniors to doctor appointments & to the pharmacy.
- Paint the inside of the old building, which has n't been done in 15 years.
- Replace old, worn furniture in the lounge.
- Keep on acquiring new seniors.
- Add new programs for the seniors.

Major Budgetary Issues and Operational Trends:

Now that we have our new extension, we need some part time help to keep it clean. Our two maintenance men have so many other duties to perform.

DEPARTMENT: SENIOR CENTER

EXPENDITURES	2008		FY 10		2011	
	ACTUAL	ACTUAL	AMENDED BUDGET	FY-10 ESTIMATED	DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$ 192,089	\$ 211,105	\$ 223,781	\$ 221,768	\$ 237,235	\$ 232,573
Operations	62,952	65,461	69,457	75,055	75,920	75,920
Capital	32,150	-	13,081	13,081	4,000	-
TOTAL	\$ 287,191	\$ 276,566	\$ 306,319	\$ 309,904	\$ 317,155	\$ 308,493
PERSONNEL:						
Full time	5.00	5.00	6.00	6.00	6.00	6.00
Part time	3.00	3.00	2.00	2.00	2.00	3.00

PERFORMANCE MEASURES/SERVICE LEVELS						
Input/Demand						
Number of Citizens	40,900	42,800	44,000	44,000	46,000	46,000
Output/Workload						
# Home Delivered Meals	1,000	1,000	1,000	1,100	1,100	1,200
# Congregate Meals	1,200	1,200	1,200	1,350	1,500	1,500
#i of Clients for Tax Assistance	144	144	191	191	191	195
# of Rides to Doctor's Offices & Pharmacies	250	250	250	250	275	300
# of Rides for Grocery Shopping	350	350	350	350	375	400
# of Clients Served	400	409	500	600	600	625
# of Hrs. Of Recreational Activiti	1,500	1,500	1,575	1,575	1,575	1,625
Efficiency Measures/Impact						
M & O Budget per Capita	\$7.02	\$6.46	\$6.96	\$7.04	\$0.00	\$0.00
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

SENIOR CENTER - 160

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-160-1101.00	SALARIES EXPENSE	172,986	190,958	201,076	201,076	212,266	209,400
10-160-1201.00	OVERTIME EXPENSE	530	663	500	500	500	500
10-160-1304.00	PAYROLL TAXES EXPENSE	13,441	14,215	15,421	15,421	16,277	16,057
10-160-1930.00	SUB-CONTRACT WORK EXPENSE	0	0	0	0	500	500
10-160-2011.00	ADVERTISING & PUBLISH EXP	639	0	300	300	300	300
10-160-2021.00	PRINTING EXPENSE	50	0	150	150	150	150
10-160-2025.00	POSTAGE EXPENSE	166	169	200	200	150	150
10-160-2121.00	TELEPHONE EXPENSE	6,798	6,064	6,400	6,400	7,900	7,900
10-160-2131.00	UTILITIES EXPENSE	16,871	20,104	19,000	21,641	22,000	22,000
10-160-2170.00	MISCELLANEOUS EXPENSE	85	151	200	200	200	200
10-160-2201.00	JANITORIAL EXPENSE	2,202	2,048	2,829	2,838	3,500	3,500
10-160-2211.00	REPAIRS-CITY BUILDING EXP	9,137	4,222	4,108	4,000	5,000	5,000
10-160-2214.00	MAINTENANCE CONTRACT EXP	432	1,517	2,150	2,150	2,150	2,150
10-160-2215.00	REPAIRS EXPENSE	2,859	1,157	3,330	3,433	1,500	1,500
10-160-2216.00	GROUPS MAINTENANCE	0	0	500	500	250	250
10-160-2314.00	RENTAL CONTRACTS EXPENSE	7,623	8,807	7,000	8,997	10,000	10,000
10-160-2401.00	OFFICE SUPPLIES EXPENSE	2,774	2,904	2,500	2,500	2,000	2,000
10-160-2402.00	OFFICE FURNITURE EXPENSE	0	0	100	1,000	1,000	1,000
10-160-2403.00	SMALL EQUIPMENT (NOT OFFICE)	0	0	1,800	900	900	900
10-160-2404.00	SMALL TOOLS EXPENSE	53	289	250	250	100	100
10-160-2436.00	UNIFORMS EXPENSE	1,486	1,429	1,130	1,130	1,400	1,400
10-160-2436.16	UNIFORMS-PROTECTIVE EQUIP	0	0	250	250	200	200
10-160-2601.00	VEHICLE MAINTENANCE EXP	0	4	100	100	100	100
10-160-2609.00	SMALL EQUIPMENT REPAIRS	0	5	270	270	500	500
10-160-2701.00	TRAINING EXPENSE	498	0	450	425	450	450
10-160-2703.00	AUTO MILEAGE EXPENSE	0	0	25	25	25	25
10-160-2711.00	PUBLICATIONS EXPENSE	339	437	450	450	400	400
10-160-2712.00	ASSOCIATION DUES EXPENSE	0	195	195	195	195	195
10-160-2801.00	WORKERS COMPENSATION EXP	3,006	3,840	4,954	2,966	6,059	4,483
10-160-2807.00	JOB HEALTH EXPENSE	142	0	0	0	83	83
10-160-2930.00	SPECIAL ACCOUNT EXPENSE	6,360	5,797	8,200	9,456	8,500	8,500
10-160-2931.00	SPECIAL PROJECTS EXPENSE	0	3,334	500	500	0	0
10-160-3800.00	SEASONAL PROGRAMS EXPENSE	5	0	100	100	100	100
10-160-7550.00	REC DONATION ACCT USES	5,843	7,728	8,000	8,000	8,000	8,000
10-160-7570.00	NUTRITION SITE PROGRAM	716	529	800	500	500	500
TOTALS FOR EXPENDITURES		255,041	276,566	293,238	296,823	313,155	308,493
10-160-2951.00	CAPITAL OUTLAY EXPENSE	32,150	0	13,081	13,081	4,000	0
TOTALS FOR CAPITAL OUTLAY		32,150	0	13,081	13,081	4,000	0
TOTALS FOR DEPT 160		287,191	276,566	306,319	309,904	317,155	308,493

DEPARTMENT: INFORMATION TECHNOLOGY

EXPENDITURES	2008 ACTUAL	2009 ACTUAL BUDGET	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$ -	\$ -	\$ 76,246	\$ 77,868	\$ 181,705	\$ 81,439
Operations			221,048	219,530	362,830	330,713
Capital			125,475	125,522	77,507	30,061
TOTAL	\$ -	\$ -	\$ 422,769	\$ 422,920	\$ 622,042	\$ 442,213
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	40,900	42,800	42,800	44,000	46,000	46,000
Output/Workload						
Efficiency Measures/Impact						
Budget per Capita	\$0.00	\$0.00	\$9.88	\$9.61	\$13.52	\$9.61
Effectiveness Measures/Outcomes						

INFORMATION TECHNOLOGY - 180

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-180-1101.00	SALARIES EXPENSE	0	0	66,415	66,415	158,394	68,441
10-180-1304.00	PAYROLL TAXES EXPENSE	0	0	5,081	5,081	12,117	5,236
10-180-1917.18	CONSULTANT SERVICES - IT	0	0	143,000	143,000	146,000	146,000
10-180-1918.00	INTERNET AND WEB PAGE SER	0	0	12,000	12,000	12,866	12,866
10-180-1930.00	SUB CONTRACT WORK	0	0	0	0	2,500	2,500
10-180-2011.00	ADVERTISING & PUBLISH EXP	0	0	250	250	600	600
10-180-2021.00	PRINTING EXPENSE	0	0	700	700	450	450
10-180-2121.00	TELEPHONE EXPENSE	0	0	950	950	1,800	900
10-180-2170.00	MISCELLANEOUS EXPENSE	0	0	500	500	0	0
10-180-2211-00	REPAIRS CITY BUILDINGS	0	0	0	0	6,000	6,000
10-180-2214.00	MAINTENANCE CONTRACT EXP	0	0	50,000	50,000	72,139	72,139
10-180-2401.00	OFFICE SUPPLIES EXPENSE	0	0	700	700	350	350
10-180-2402.00	OFFICE FURNITURE EXPENSE	0	0	300	300	300	300
10-180-2406.00	OFFICE EQUIPMENT	0	0	8,000	8,249	97,790	66,323
10-180-2701.00	TRAINING EXPENSE	0	0	2,000	3,691	10,450	7,450
10-180-2701.18	TRAINING - IT	0	0	2,500	2,500	0	0
10-180-2703.00	AUTO MILEAGE EXPENSE	0	0	150	150	150	150
10-180-2712.00	ASSOCIATION DUES EXPENSE	0	0	100	100	75	75
10-180-2801.00	WORKERS COMPENSATION EXP	0	0	250	181	744	312
10-180-2920-00	PROGRESS AND DEVELOPMENT	0	0	0	0	2,250	2,500
10-180-2931.00	SPECIAL PROJECTS EXPENSE	0	0	1,000	1,000	0	0
TOTALS FOR EXPENDITURES		0	0	293,896	295,767	524,975	392,592
10-180-2951.00	CAPITAL OUTLAY EXPENSE	0	0	35,475	35,809	77,507	30,061
10-180-2952.00	CAPITAL OUTLAY-LEASE/PUR	0	0	90,000	89,713	0	0
TOTALS FOR CAPITAL OUTLAY		0	0	125,475	125,522	77,507	30,061
10-180-1905-00	INTEREST EXPENSE	0	0	745	258	2,784	2,784
10-180-8500-00	PAYMENT ON DEBT	0	0	2,653	1,373	16,776	16,776
TOTALS FOR DEBT SERVICE		0	0	3,398	1,631	19,560	19,560
TOTALS FOR DEPT 180		0	0	422,769	422,920	622,042	442,213

DEPARTMENT: LEGAL

Location and Hours of Operations:

100 Hughes Road
Madison, Alabama 35758
M-F 8 am – 5 pm

Mission / Programs / Services:

Corporate Counsel: render formal and informal advisory opinions to Mayor, Council, department heads, and employees in conducting daily business and in meeting long-range goals of the City; assess City activities in light of applicable federal and state statutes and interpret points of law related to specific City functions.

Administrative Support: attend meetings of Council, Planning Commission, Zoning Board of Adjustment, Historic Preservation Commission, Industrial Development Board, and other boards and committees serving the City; prepare ordinances, resolutions, policies, and regulations for consideration and implementation; support enforcement after passage.

Transaction Support: prepare contracts, deeds, leases, annexations, releases, affidavits, etc.; represent City in real estate and commercial transactions; review, amend, and negotiate terms of documents presented by other parties for execution by the City.

Litigation Services: provide prosecutor and prosecution support staff for Municipal Court, Circuit Court, and appellate courts; provide/oversee representation for City and authorized agents in civil suits; provide input and representation in administrative and personnel matters.

FY 2010 Highlights and Accomplishments:

- ▶ Worked with Revenue to create sales tax ordinance supporting QSCB
- ▶ Provided support to Mayor's Office in the transfer of Paradise Apartments
- ▶ Supported Council in repeal of Improvement District requirement
- ▶ Assisted Building Department in resolving Boulton Court dilemma
- ▶ Worked with AMIC counsel to positively conclude *Abidi* lawsuit at minimal cost
- ▶ Worked with outside counsel to obtain favorable lease agreements for Crown cell tower sites
- ▶ Began providing in-house legal support for Planning Commission, ZBA, HPC
- ▶ Implemented standardized Contractor Services Agreement
- ▶ Streamlined uniform annual appropriation agreements for outside agencies
- ▶ Acquired comprehensive music licensing for City facilities and website
- ▶ Supported annexation of 85 acres
- ▶ Reduced outside general representation expenses by 40% from FY2009 and by 60% from FY2008

FY 2011 Goals and Objectives:

- **Mayor & Council:** create uniform Franchise Agreements; manage ongoing and future litigation; support economic development; encourage growth through annexation; respond to changing needs through Code amendments.
- **Legal:** continue to reduce outsourcing without compromising integrity of representation; reduce department footprint to smaller, more efficient, more user-friendly area; analyze cost vs. benefit of consultants and make recommendations as justified.
- **Planning & Economic Development:** collaborate on rewrite of Zoning Ordinance, Subdivision Regulations, and other administrative documents; finalize Telecommunications Ordinance; assist in training for ZBA; continue to provide consistent support for P&Z and ZBA; support implementation of Growth Plan.
- **Building:** address roadblocks for Code Enforcement Officials; evaluate efficacy of Environmental Court; institute procedure for recovering costs of nuisance abatement.
- **Engineering:** finalize Traffic Calming Policy; finalize Street Light Policy; implement Street Cut Policy; support I-565/County Line Road project; support infrastructure development through ROW acquisitions, agreements.
- **Finance & Revenue:** work with Finance to implement revised investment policy; work with Revenue to establish procedure for collecting delinquent taxes and license fees.
- **Clerk:** evaluate organizational ordinance and update where needed; collaborate on database of uniform resolutions.
- **Human Resources:** support department heads in termination hearings and employment-based litigation; assist HR in research and implementation of changes in employment law and personnel matters.
- **Recreation:** negotiate Use Agreements with outside entities for Palmer & Dublin facilities; solicit proposals and negotiate beneficial contract for provision of concessions at Palmer; secure space for growth at Palmer; develop and implement plan for enhanced ADA accessibility at Palmer & Dublin facilities.
- **Public Works:** continue to provide legal guidance and support for completion of drainage projects; support reorganization of Cemetery Committee.
- **Police & Fire:** develop courtroom training program for police officers and arson investigators; provide documentation to reduce liability in volunteer programs, training exercises, etc.; offer day-to-day guidance on legal issues that arise in the field.
- **Court:** provide professional, comprehensive, responsive prosecution services; pursue full grant funding for renewal of Domestic Violence Prevention Program.

Major Budgetary Issues and Operational Trends:

- ▶ Reduced general consultation budget by 60% in FY10 with plans to maintain a manageable, reasonable outsourcing budget while protecting the integrity and quality of representation.
- ▶ Resulting increase in workload is beginning to outpace the capabilities of current staff to provide consistent attention to detail without compromising services in some areas.
- ▶ Current and upcoming projects will tax in-house resources, to-wit: development and negotiation of franchise agreements with all utility providers; increased annexation efforts in Limestone County; numerous policies/ordinances slated for review and amendment, including the Zoning Ordinance and related documents

DEPARTMENT: LEGAL

EXPENDITURES	2008	2009	2010	2010	2011	2011
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	BUDGET
Personnel	162,648	146,347	150,405	149,744	176,610	149,302
Operations	191,048	211,700	207,973	201,622	211,977	202,157
Capital	-	-	-	-	6,000	-
TOTAL	353,696	358,047	358,378	351,366	394,587	351,459
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	44,000	44,000	46,000	4,600
Output/Workload						
Annexations	59	9	1	7	10	12
Council Meetings	24	24	24	24	24	24
Council Meetings - Special		3	1	2	2	2
Council Organizational Meetings		1	1	1	1	1
Planning Commission Meetings			12	12	12	12
Zoning Board of Adjustments Mtgs			12	12	12	12
Historical Commission Meetings			6	6	12	12
IDB Meetings			2	2	12	12
Ordinances/Resolutions			313 to-date	350	375	400
Agreements			57	65	100	150
Misc. Documents (Deeds, etc.)			27	35	75	100
Efficiency Measures/Impact						
M & O Budget per Capita	\$8.65	\$8.37	\$8.14	\$7.99	\$8.45	\$8.28
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						
Number of projects kept in-house and handled efficiently						
Expense of outside representation balanced against level of expertise acquired by expenditures						
Impact of prosecution services on victims, court system, police department, quality of life						

LEGAL DEPARTMENT - 190

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-190-1101.00	SALARIES EXPENSE	148,887	134,297	138,080	138,080	161,959	136,860
10-190-1304.00	PAYROLL TAXES EXPENSE	11,156	9,825	10,563	10,563	12,390	10,470
10-190-1917.00	CONSULTANT SERVICES EXP	171,445	195,502	177,350	177,350	182,670	175,000
10-190-1930.00	SUB-CONTRACT WORK EXPENSE	549	0	4,857	2,373	3,000	3,000
10-190-2021.00	PRINTING EXPENSE	0	588	268	331	300	300
10-190-2121.00	TELEPHONE EXPENSE	3,273	1,268	3,360	826	1,000	1,000
10-190-2170.00	MISCELLANEOUS EXPENSE	210	364	525	200	250	250
10-190-2214.00	MAINTENANCE CONTRACT	0	24	0	1,414	2,000	2,000
10-190-2314.00	RENTAL CONTRACTS EXPENSE	2,631	2,953	3,250	3,250	2,800	2,800
10-190-2401.00	OFFICE SUPPLIES EXPENSE	944	529	1,653	1,653	1,702	1,702
10-190-2406.00	OFFICE EQUIPMENT	0	80	3,150	3,150	3,500	3,500
10-190-2701.00	TRAINING EXPENSE	2,141	1,511	1,125	775	1,500	1,500
10-190-2703.00	AUTO MILEAGE EXPENSE	1,182	392	700	600	1,081	1,081
10-190-2711.00	PUBLICATIONS EXPENSE	8,123	9,200	9,975	9,975	10,274	10,274
10-190-2712.00	ASSOCIATIONS DUES EXPENSE	375	525	735	500	1,250	1,250
10-190-2801.00	WORKERS COMPENSATION EXP	464	714	637	326	761	472
10-190-2920.00	PROGRESS AND DEVELOPMENT	0	0	2,150	0	2,150	0
10-190-2931.00	SPECIAL PROJECTS EXPENSE	2,316	275	0	0	0	0
TOTALS FOR EXPENDITURES		353,696	358,047	358,378	351,366	388,587	351,459
10-190-2951.00	CAPITAL OUTLAY EXPENSE	0	0	0	0	6,000	0
TOTALS FOR CAPITAL OUTLAY		0	0	0	0	6,000	0
TOTALS FOR DEPT 190		353,696	358,047	358,378	351,366	394,587	351,459

DEPARTMENT: BUILDING

Location and Hours of Operations:

100 Hughes Road, Madison, Alabama

Lower Floor

Open 7:00 AM – 4:00 PM

Permit Issuance ends at 3:30 to reconcile cash receipts and back up computers.

Inspectors may work flex hours to accommodate a contractor's schedule and are on-call for emergencies only.

Mission / Programs / Services:

- Components of Department include Code Interpretations, Plan Reviews, Permitting, Inspections, Code Enforcement, City Property Maintenance, Special Projects, Code Appeals, and staff support for various City boards and committees.
- Provide timely and effective customer service.
- Review and approve residential and commercial construction plans, issue permits and conduct inspections.
- Receive, document, investigate and respond in a timely and effective manner to citizen complaints. Issue violation notices for non-compliance of City Code of Ordinances.
- Service, maintain and repair City owned property.
- Educate contractors and the general public concerning building codes, permitting, inspections and code enforcement.

FY 2010 Highlights and Accomplishments:

- Approximately 265 new single family residential homes will be permitted and inspected by the end of 2010 FY. In comparison, 137 new single family homes were permitted in 2009 FY. The estimated increase in single family home permits is about 48%.
- Construction activity in the City of Madison is leading other areas of the United States.
- Permit revenue at end of 2010 FY is estimated to be \$1,598,043, approximately 21% higher than 2009 FY revenues.
- Key projects permitted and underway in 2010 FY include the new Madison Hospital and the YMCA which is nearing completion.
- Three houses that were declared unsafe and nuisances were demolished helping improve the surrounding neighborhoods.
- 206 Boulton Court issues were resolved resulting in a permit being issued for rehabilitation of the house. Construction continues.
- Building Department renovations were completed, including centrally relocating inspectors, consolidating code enforcement, creating office space for an Admin. Assistant, installation of a new customer service window and new customer waiting area.
- New media equipment was installed in the PEB conference room to enhance City presentations and employee training.
- Facilitated the expansion of the Engineering Department offices to accommodate staff and Court customer area.
- Implemented energy conservation projects for city buildings to lower overall utility costs.
- Filled one new Complex Maintenance Worker position and hired a new Permit Division Supervisor to fill a vacated position.
- Installed new lights at the entrance to City Hall and assisted the Madison City Beautification Board.

FY 2011 and 2012 Goals and Objectives:

- Work with Planning and Engineering Departments to host a quarterly developer's informational workshop.
- In collaboration with the Madison Homeowners Association and Madison County Homebuilder's Association, host classes to educate the public concerning construction, permitting and code requirements.
- Conduct in-house customer service training to increase efficiency, professionalism and productivity for the benefit of all customers.
- Adopt and implement the 2006 series of building codes. Hold classes for contractors concerning significant code changes.
- Form committee to evaluate and recommend improvements to code enforcement procedures, compliance and enforcement.
- Continue evaluating ways to reduce energy costs and fund City projects through energy conservation grants.
- Broaden the technical knowledge and professionalism of Building Inspectors and Code Enforcement Officers by promoting continuing formal education with the goal of improved customer service and increased quality of inspections.
- Reduce administrative downtime for Code Enforcement Officers by redistributing administrative duties among other staff.
- Create a quarterly newsletter to educate the public about permitting, inspections and the codes.
- Conduct quarterly assessments of all City owned buildings to determine future maintenance needs.
- Upgrade condition and appearance of City Hall basement floor. Recondition floors and paint all areas.
- Identify unsafe structures which have become nuisances, seek abatement orders from Council or seek voluntary demolition.
- Create position of Deputy Building Official. Restructure the department to enhance operations and provide efficient management.
- Seek Council approval to review and permit fences and charge fees for fences, pools and temporary structures.

Major Budgetary Issues and Operational Trends:

- BRAC related activity in 2011 FY and 2012 FY is expected to positively affect construction and impact the department.
- The main heating and air equipment for City Hall has exceeded its life expectancy and requires replacement. Estimated cost:\$120,000
- The expansion of the Police Department will dictate the need for an additional Complex Maintenance Worker in 2011 FY.
- The currently vacant and budgeted Building Inspector position may need to be filled to help manage the City's older stock of houses, commercial buildings and older multi-family housing developments where building and living conditions are substandard.
- Office and other space is at a premium within City Hall. Renovations to maximize space and accommodate staffing will be needed.

DEPARTMENT: BUILDING

EXPENDITURES	2008		2010		2011	
	ACTUAL	ACTUAL	AMENDED BUDGET	ESTIMATED	DEPARTMENT REQUEST	2011 BUDGET
Personnel	\$ -	\$ -	\$ 714,049	\$ 688,092	\$ 771,842	\$ 740,265
Operations	-	-	152,850	154,161	214,645	191,145
Capital	-	-	10,075	9,919	125,606	-
TOTAL	\$ -	\$ -	\$ 876,974	\$ 852,172	\$ 1,112,093	\$ 931,410
PERSONNEL:						
Full time	0.00	0.00	17.00	17.00	18.00	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	40,600	40,900	42,800	44,000	46,000	46,000
Output/Workload						
Single Family/Dwelling Unit Permits	-	137	265	265	305	335
Residential additions/alterations	-	2,984	1,647	1,647	1,894	2,178
Commercial (new)	-	22	10	10	12	14
Commercial Additions/Alterations	-	45	77	77	85	94
Trade and Misc. Permits	-	2,543	2,045	2,045	2,352	2,705
Swimming Pools	-	32	24	24	27	31
Residential Certificates of Occupancy	-	261	265	265	305	350
Commercial Certificates of Occupancy	-	64	30	30	35	41
Code Enforcement Cases	-	887	1,210	1,210	1,331	1,464
Inspections	-	2,022	5,618	5,618	6,460	7,429
Efficiency Measures/Impact						
M & O Budget per Capita	\$0.00	\$0.00	\$20.49	\$19.37	\$24.18	\$20.25
M & O Budget % of City Budget						
Effectiveness Measures/Outcomes						

BUILDING DEPARTMENT - 200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 AMENDED BUDGET	2010 ESTIMATED	2011 DEPARTMENT BUDGET REQUEST	2011 BUDGET
10-200-1101.00	SALARIES EXPENSE	0	0	636,057	614,714	679,692	658,329
10-200-1304.00	PAYROLL TAXES EXPENSE	0	0	48,658	47,026	51,996	50,362
10-200-1917.00	CONSULTANT FEE EXPENSE	0	0	1,750	1,750	5,000	5,000
10-200-1920.00	BOARD SERVICES	0	0	1,000	1,000	1,000	1,000
10-200-1930.00	SUB CONTRACT WORK EXPENSE	0	0	13,500	13,500	14,000	14,000
10-200-2011.00	ADVERTISING/PUBLISH EXP	0	0	4,000	3,500	5,500	5,000
10-200-2021.00	PRINTING EXPENSE	0	0	2,000	2,000	2,500	2,000
10-200-2121.00	TELEPHONE EXPENSE	0	0	10,000	10,000	12,000	12,000
10-200-2170.00	MISCELLANEOUS EXPENSE	0	0	1,500	1,500	2,000	2,000
10-200-2201.00	JANITORIAL EXPENSE	0	0	15,000	15,733	20,000	20,000
10-200-2211.00	REPAIRS CITY BUILDING EXP	0	0	48,000	48,000	65,000	50,000
10-200-2214.00	MAINTENANCE CONTRACT EXP	0	0	2,000	2,000	5,000	4,000
10-200-2215.00	REPAIRS-GENERAL EXPENSE	0	0	1,000	528	1,000	1,500
10-200-2216.00	GROUNDS MAINTENANCE	0	0	14,950	14,950	16,000	15,000
10-200-2314.00	RENTAL CONTRACTS EXPENSE	0	0	2,000	2,000	15,845	15,845
10-200-2401.00	OFFICE SUPPLIES EXPENSE	0	0	5,000	5,000	6,500	6,500
10-200-2402.00	OFFICE FURNITURE EXPENSE	0	0	7,000	7,000	6,000	5,000
10-200-2404.00	SMALL TOOLS EXPENSE	0	0	1,000	1,000	6,500	6,000
10-200-2405.00	SPECIALTY SUPPLIES	0	0	900	0	500	500
10-200-2406.00	OFFICE EQUIPMENT	0	0	3,500	3,500	2,800	2,500
10-200-2436.00	UNIFORM ALLOWANCE EXPENSE	0	0	2,600	2,600	4,000	3,500
10-200-2701.00	TRAINING EXPENSE	0	0	6,500	6,500	9,000	8,000
10-200-2703.00	AUTO MILEAGE EXPENSE	0	0	1,000	1,000	1,000	1,000
10-200-2704.00	SEMINARS EXPENSE	0	0	2,000	1,500	1,000	1,000
10-200-2711.00	PUBLICATIONS EXPENSE	0	0	7,750	5,500	5,000	5,000
10-200-2712.00	ASSOCIATION DUES EXPENSE	0	0	2,500	1,200	2,000	1,800
10-200-2801.00	WORKMENS COMPENSATION EXP	0	0	16,734	14,252	23,654	16,574
10-200-2807.00	JOB HEALTH EXPENSE	0	0	1,500	1,500	2,500	2,500
10-200-2920.00	PROGRESS & DEVELOPMENT EXP	0	0	1,500	1,500	1,500	1,500
10-200-2931.00	SPECIAL PROJECTS EXPENSE	0	0	6,000	12,000	18,000	14,000
TOTALS FOR EXPENDITURES		0	0	866,899	842,253	986,487	931,410
10-200-2951.00	CAPITAL OUTLAY EXPENSE	0	0	10,075	9,919	125,606	0
TOTALS FOR CAPITAL OUTLAY		0	0	10,075	9,919	125,606	0
TOTALS FOR DEPT 200		0	0	876,974	852,172	1,112,093	931,410

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION IV

SPECIAL REVENUE FUNDS

Description

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

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

- State and Local Gasoline Taxes 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
- Recreation Tournament

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 2011 are included in this document.

**SPECIAL REVENUE FUNDS
FISCAL YEAR 2011 BUDGET**

	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	Recreation Tournament Fund	Total Budget
REVENUES											
Gasoline Taxes	\$ 983,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983,393
Other	-	65,641	-	-	-	-	200,256	-	-	-	265,897
Property Tax	-	-	-	278,486	3,063,349	-	-	-	-	-	3,341,835
Sales Tax	-	-	-	-	2,575,000	-	-	-	-	-	2,575,000
Fines	-	-	-	-	-	188,331	-	-	-	-	188,331
Grants	-	-	-	-	-	-	-	11,500	-	-	11,500
Charges for Services	-	-	-	-	-	-	-	-	32,350	12,500	44,850
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,000	232	20	320	6,900	-	1,611	-	-	-	10,083
TOTAL REVENUES	984,393	66,873	20	278,806	6,646,249	188,331	201,867	11,500	32,350	12,500	7,420,889
OTHER SOURCES											
Transfers In	-	-	-	269,047	-	-	-	8,000	-	-	277,047
TOTAL OTHER SOURCES				269,047				8,000			277,047
TOTAL REVENUES AND OTHER SOURCES	984,393	66,873	20	547,853	6,646,249	188,331	201,867	19,500	32,350	12,500	7,697,936
EXPENDITURES											
General Administration	-	42,667	-	555,546	5,500	-	-	-	-	-	603,713
Police Department	-	-	-	-	-	-	-	19,500	-	-	19,500
Public Works Department	834,660	-	-	-	-	-	-	-	50,300	-	884,960
Capital Outlay	50,000	-	-	-	-	-	-	-	-	-	50,000
TOTAL EXPENDITURES	884,660	42,667	-	555,546	6,600	-	-	19,500	50,300	-	1,568,173
OTHER USES											
Transfers Out - General Fund	-	34,974	-	-	2,500,000	155,682	-	-	-	-	2,690,656
Transfers Out - Debt Service Funds	-	-	-	-	3,417,107	-	-	-	-	-	3,417,107
TOTAL OTHER USES		34,974			6,917,107	155,682					6,107,763
TOTAL EXPENDITURES AND OTHER USES	884,660	77,641	-	555,546	6,922,607	155,682	-	19,500	60,300	-	7,666,936
REVENUES AND OTHER SOURCES OVER (UNDER)											
EXPENDITURES AND OTHER USES	99,733	(11,768)	20	(7,693)	(277,368)	32,649	201,867	-	(17,950)	12,500	32,000
BEGINNING FUND BALANCE - OCTOBER 1	136,660	13,904	6,250	16,767	1,011,282	44,619	166,273	2,385	44,625	27,410	1,460,075
ENDING FUND BALANCE - SEPTEMBER 30	\$ 236,393	\$ 2,136	\$ 6,270	\$ 9,074	\$ 733,924	\$ 77,168	\$ 368,140	\$ 2,385	\$ 26,675	\$ 39,910	\$ 1,492,076

SPECIAL REVENUE FUNDS
CAPITAL OUTLAY
FISCAL YEAR 2011

DEPARTMENT	FUND	DIVISION	ITEM/DESCRIPTION	ITEM TYPE	COST	TOTAL
Public Works	Gas Tax	DOT	Sign Installation Truck	Equipment	50,000 \$	50,000

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
2-Cent Gasoline Tax	000-7005-00	\$ 362,338	\$ 379,019	\$ 390,390	\$ 390,390	\$ 402,102
Intergovernmental:						
4-Cent Gasoline Tax	000-7002-00	170,120	172,512	172,512	172,512	172,512
5-Cent Gasoline Tax	000-7002-00	51,415	52,976	52,976	52,976	52,976
7-Cent Gasoline Tax	000-7004-00	338,193	343,657	343,657	343,657	343,657
Petroleum Inspection Fee	000-7003-00	9,900	9,816	9,816	9,816	9,816
Excise Tax	000-7009-00	2,753	2,330	2,330	2,330	2,330
Total Intergovernmental		572,381	581,291	581,291	581,291	581,291
Interest Income	000-6030-00	16,475	1,387	1,000	1,299	1,000
TOTAL REVENUES		951,194	961,697	972,681	972,980	984,393
EXPENDITURES						
Public Works Department						
Right of Ways and Medians Maintenance	030-1930-00	179,600	206,255	206,255	249,660	249,660
Advertising and Publishing	030-2011-00	712	-	-	-	-
Traffic and Street Lighting	030-2131-00	362,815	399,852	400,000	400,000	400,000
Miscellaneous	030-2170-00	99	(73)	-	-	-
Specialty Supplies - Signs	030-2405-00	47,533	34,259	30,000	52,199	70,000
Specialty Supplies - Roads	030-2405-01	81,746	90,460	126,965	100,000	100,000
Specialty Supplies - Signals	030-2405-10	-	-	30,000	25,000	15,000
Capital Outlay	030-2951-00	2,043	18,719	69,500	69,500	50,000
Total Public Works Department		674,548	749,472	862,720	896,359	884,660
Engineering Department						
Special Projects Roads - Paving and Maintenance	150-2931-01	729,078	91,132	300,000	200,000	-
Special Projects - Water and Wastewater Board	150-2931-10	6,827	-	5,000	-	-
Special Projects - Speed Bumps	150-2931-20	67	26,784	15,000	-	-
Total Engineering Department		735,972	117,916	320,000	200,000	-
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	1,182,720	1,096,359	884,660
REVENUES OVER (UNDER) EXPENDITURES		(484,827)	40,906	(210,039)	(123,379)	99,733
BEGINNING FUND BALANCE - OCTOBER 1		703,960	219,133	260,039	260,039	136,660
ENDING FUND BALANCE - SEPTEMBER 30		\$ 219,133	\$ 260,039	\$ 50,000	\$ 136,660	\$ 236,393

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
TVA Tax Proceeds	000-7001-00	\$ 79,360	\$ 72,468	\$ 65,641	\$ 65,641	\$ 65,641
Investment Earnings	000-6030-20	2,894	378	232	232	232
TOTAL REVENUES		82,254	72,846	65,873	65,873	65,873
EXPENDITURES						
Contribution to Madison City Schools	010-5030-02	51,584	47,104	42,667	42,667	42,667
TOTAL EXPENDITURES		51,584	47,104	42,667	42,667	42,667
OTHER USES						
Transfers Out - General Fund	010-5030-01	27,776	25,364	22,974	22,974	34,974
TOTAL OTHER USES		27,776	25,364	22,974	22,974	34,974
TOTAL EXPENDITURES AND OTHER USES		79,360	72,468	65,641	65,641	77,641
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES						
OTHER USES		2,894	378	232	232	(11,768)
BEGINNING FUND BALANCE - OCTOBER 1		10,400	13,294	13,672	13,672	13,904
ENDING FUND BALANCE - SEPTEMBER 30		\$ 13,294	\$ 13,672	\$ 13,904	\$ 13,904	\$ 2,136

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Contributions and Donations	000-7002-28	\$ -	\$ -	\$ 1,533	\$ 1,533	\$ -
Investment Earnings	000-6030-28	121	27	22	22	20
TOTAL REVENUES		121	27	1,555	1,555	20
EXPENDITURES						
General Administration	050-0000-00	-	-	-	-	-
Capital Outlay	050-2951-00	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES		121	27	1,555	1,555	20
BEGINNING FUND BALANCE - OCTOBER 1		4,547	4,668	4,695	4,695	6,250
ENDING FUND BALANCE - SEPTEMBER 30		\$ 4,668	\$ 4,695	\$ 6,250	\$ 6,250	\$ 6,270

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Property Tax (1/2 Mill)	000-7045-00	\$ 268,074	\$ 269,278	\$ 270,375	\$ 270,375	\$ 278,486
Donations	000-7002-00	-	2,500	-	-	-
Investment Earnings	000-6030-20	3,058	791	635	320	320
Total Revenues		271,132	272,569	271,010	270,695	278,806
OTHER SOURCES						
Transfers In - General Fund		249,043	269,047	269,047	269,047	269,047
Total Other Sources		249,043	269,047	269,047	269,047	269,047
TOTAL REVENUES AND OTHER SOURCES		520,175	541,616	540,057	539,742	547,853
EXPENDITURES						
Telephone	010-2121-00	3,013	2,671	3,000	3,000	3,000
Utilities	010-2131-00	30,044	35,363	35,701	35,701	35,701
Miscellaneous	010-2170-00	(60)	-	-	25	-
Repairs - City Buildings	010-2211-00	19,578	8,408	12,000	12,000	12,000
Repairs - Outside Buildings	010-2215-00	54	17	1,000	500	500
Grounds Maintenance	010-2216-00	1,361	6,618	6,000	6,000	6,000
Rental Contracts	010-2314-00	13,339	12,369	13,000	13,000	13,000
Library Services	010-2925-00	461,500	461,500	485,345	485,345	485,345
Capital Outlay	010-2951-00	-	-	-	-	-
TOTAL EXPENDITURES		528,829	526,946	556,046	555,571	555,546
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES		(8,654)	14,670	(15,989)	(15,829)	(7,693)
BEGINNING FUND BALANCE - OCTOBER 1		26,580	17,926	32,596	32,596	16,767
ENDING FUND BALANCE - SEPTEMBER 30		\$ 17,926	\$ 32,596	\$ 16,607	\$ 16,767	\$ 9,074

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Sales Tax	000-7046-00	\$ 2,568,182	\$ 2,524,403	\$ 2,500,000	\$ 2,500,000	\$ 2,575,000
Property Taxes	000-7042-00	2,946,396	2,962,154	2,974,125	2,974,125	3,063,349
Investment Earnings	000-6030-20	74,688	15,737	1,500	6,900	6,900
Other Revenue	000-5600-00	-	-	-	-	-
TOTAL REVENUES		5,589,266	5,502,294	5,475,625	5,481,025	5,645,249
EXPENDITURES						
General Administration	010-2170-00	6,981	4,692	5,500	5,500	5,500
TOTAL EXPENDITURES		6,981	4,692	5,500	5,500	5,500
OTHER USES						
Transfers Out - Debt Service Fund	010-5030-01	3,054,912	3,026,314	3,415,682	3,415,682	3,417,107
Transfers Out - General Fund	010-5030-02	2,033,631	2,500,000	2,500,000	2,500,000	2,500,000
TOTAL OTHER USES		5,088,543	5,526,314	5,915,682	5,915,682	5,917,107
TOTAL EXPENDITURES AND OTHER USES		5,095,524	5,531,006	5,921,182	5,921,182	5,922,607
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES						
		493,742	(28,712)	(445,557)	(440,157)	(277,358)
BEGINNING FUND BALANCE - OCTOBER 1						
		986,409	1,480,151	1,451,439	1,451,439	1,011,282
ENDING FUND BALANCE - SEPTEMBER 30		\$ 1,480,151	\$ 1,451,439	\$ 1,005,882	\$ 1,011,282	\$ 733,924

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Fines - Corrections	000-5020-10	\$ 364,134	\$ 262,075	\$ 262,075	\$ 168,362	\$ 180,062
Fines - Court-ETC	000-5020-20	17,447	12,788	12,788	7,729	8,269
TOTAL REVENUES		381,581	274,863	274,863	176,091	188,331
OTHER USES						
Transfers Out - General Fund	080-5090-10	238,691	339,861	571,039	500,000	155,682
TOTAL OTHER USES		238,691	339,861	571,039	500,000	155,682
REVENUES OVER (UNDER) OTHER USES		142,890	(64,998)	(296,176)	(323,909)	32,649
BEGINNING FUND BALANCE - OCTOBER 1		290,536	433,426	368,428	368,428	44,519
ENDING FUND BALANCE - SEPTEMBER 30		\$ 433,426	\$ 368,428	\$ 72,252	\$ 44,519	\$ 77,168

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Other Taxes	000-7676-00	\$ 209,817	\$ 356,771	\$ 194,423	\$ 194,423	\$ 200,256
Investment Earnings	000-6030-23	21,319	6,692	1,611	4,400	1,611
TOTAL REVENUES		231,136	363,463	196,034	198,823	201,867
EXPENDITURES						
Capital Outlay - Downtown Development	010-2951-00	-	-	-	-	-
Capital Outlay - Senior Center	160-2951-00	2,450	21,550	22,550	22,550	-
TOTAL EXPENDITURES		2,450	21,550	22,550	22,550	-
OTHER USES						
Transfers Out - Capital Projects Fund	010-5090-00	-	-	1,300,000	1,300,000	-
TOTAL OTHER USES		-	-	1,300,000	1,300,000	-
TOTAL EXPENDITURES AND OTHER USES		2,450	21,550	1,322,550	1,322,550	-
REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES						
OTHER USES		228,686	341,913	(1,126,516)	(1,123,727)	201,867
BEGINNING FUND BALANCE - OCTOBER 1		709,401	938,087	1,280,000	1,280,000	156,273
ENDING FUND BALANCE - SEPTEMBER 30		\$ 938,087	\$ 1,280,000	\$ 153,484	\$ 156,273	\$ 358,140

SPECIAL REVENUE FUNDS

BUDGET BY FUND

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	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Grant	000-6400-00	\$ 19,465	\$ 20,472	\$ 21,000	\$ 21,000	\$ 11,500
Contributions and Donations	000-7002-78	-	-	-	-	-
TOTAL REVENUES		19,465	20,472	21,000	21,000	11,500
OTHER SOURCES						
Transfers In - General Fund	000-3910-00	14,385	6,824	8,000	8,000	8,000
TOTAL OTHER SOURCES		14,385	6,824	8,000	8,000	8,000
TOTAL REVENUES OTHER SOURCES		33,850	27,296	29,000	29,000	19,500
EXPENDITURES						
Police Department						
Salaries	020-1101-00	24,981	20,277	20,562	20,562	11,500
Retirement	020-1301-00	1,991	1,849	2,000	2,000	1,099
Payroll Taxes	020-1304-00	1,911	1,551	1,573	1,573	880
Health Insurance	020-1336-00	3,188	2,467	3,565	3,565	3,420
Telephone	020-2121-00	118	-	-	-	1,017
Training	020-2701-00	291	-	-	-	1,017
Workers Compensation	020-2801-00	1,370	1,152	1,300	1,300	567
TOTAL EXPENDITURES		33,850	27,296	29,000	29,000	19,500
REVENUES AND OTHERS SOURCES OVER (UNDER) EXPENDITURES		-	-	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1		2,385	2,385	-	2,385	2,385
ENDING FUND BALANCE - SEPTEMBER 30		\$ 2,385	\$ 2,385	\$ -	\$ 2,385	\$ 2,385

Cemetery Fund

Fund Purpose

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

**SPECIAL REVENUE FUND
CEMETERY**

	Account Number	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Cemetery Lots	000-5120-00	\$ 23,100	\$ 18,900	\$ 12,650	\$ 34,415	\$ 12,650
Labor Receipts	000-5110-00	21,175	24,400	19,700	21,950	19,700
TOTAL REVENUES		44,275	43,300	32,350	56,365	32,350
EXPENDITURES						
Cemetery Lots Expense	030-1650-00	10,176	5,229	26,000	26,000	26,000
Sub Contract Works	030-1930-00	20,966	24,120	24,000	24,000	24,000
Utilities	030-2131-00	2,020	199	300	300	300
Capital Outlay	030-2951-00	3,094	31,042	-	-	-
TOTAL EXPENDITURES		36,256	60,590	50,300	50,300	50,300
REVENUES OVER (UNDER) EXPENDITURES		8,019	(17,290)	(17,950)	6,065	(17,950)
BEGINNING FUND BALANCE - OCTOBER 1		47,831	55,850	38,560	38,560	44,625
ENDING FUND BALANCE - SEPTEMBER 30		\$ 55,850	\$ 38,560	\$ 20,610	\$ 44,625	\$ 26,675

Recreation Tournament Fund

Fund Purpose

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

**SPECIAL REVENUE FUND
RECREATION TOURNAMENT FUND**

	Account Number	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES						
Tournament Revenue	000-5020-10	\$ -	\$ -	\$ -	22,910	\$ 12,500
Miscellaneous	000-5600-00	-	-	-	-	-
TOTAL REVENUES					22,910	12,500
OTHER USES						
Transfers Out - General Fund	050-5090-10	-	-	-	-	-
TOTAL OTHER USES						
REVENUES OVER (UNDER) OTHER USES					22,910	12,500
BEGINNING FUND BALANCE - OCTOBER 1					4,500	27,410
ENDING FUND BALANCE - SEPTEMBER 30		\$ -	\$ -	\$ -	\$ 27,410	\$ 39,910

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION V

DEBT SERVICE FUNDS

Description

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

The City maintains the following debt service funds:

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

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

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

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

Debt Rating

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

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

DEBT SERVICE REQUIREMENTS FOR FISCAL YEAR 2011

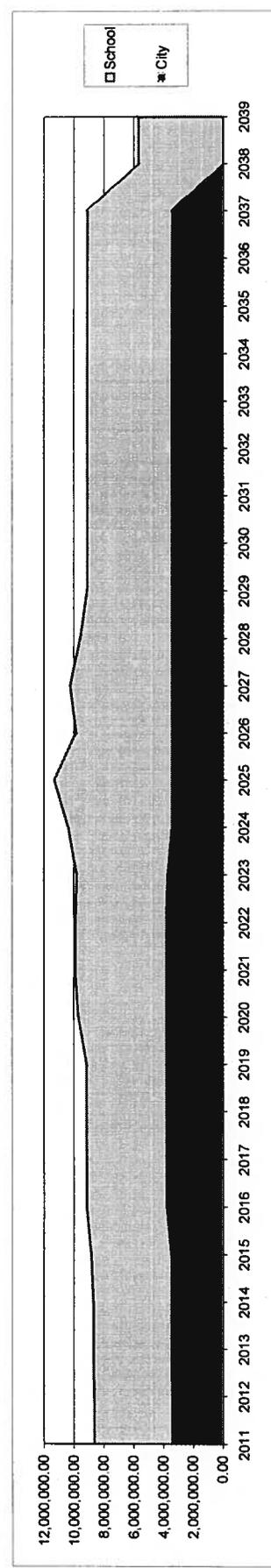
ISSUE	PRINCIPAL	INTEREST
General Obligation School Warrants, Series 2001-A	255,000	305,048
General Obligation School Warrants, Series 2002	510,000	822,117
General Obligation Warrants, Series 2005	175,000	873,626
General Obligation Warrants, Series 2006	695,000	1,673,481
General Obligation School Warrants, Series 2008	95,000	536,147
General Obligation School Warrants, Series 2009	100,000	2,622,537
TOTAL	1,830,000	6,832,956

**DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION WARRANTS**

CITY			
YEAR	Principal	Interest	Total
2011	870,000.00	2,547,106.26	3,417,106.26
2012	905,000.00	2,512,281.26	3,417,281.26
2013	990,000.00	2,488,200.01	3,478,200.01
2014	1,045,000.00	2,432,081.26	3,477,081.26
2015	1,100,000.00	2,372,993.76	3,472,993.76
2016	1,485,000.00	2,310,743.76	3,795,743.76
2017	1,560,000.00	2,237,025.01	3,797,025.01
2018	1,635,000.00	2,159,643.76	3,794,643.76
2019	1,720,000.00	2,078,343.76	3,798,343.76
2020	1,810,000.00	1,992,943.76	3,802,943.76
2021	1,905,000.00	1,902,943.76	3,807,943.76
2022	2,000,000.00	1,808,343.76	3,808,343.76
2023	1,985,000.00	1,708,893.76	3,693,893.76
2024	1,850,000.00	1,570,118.76	3,420,118.76
2025	1,935,000.00	1,484,956.26	3,419,956.26
2026	2,020,000.00	1,395,968.76	3,415,968.76
2027	2,115,000.00	1,302,931.26	3,417,931.26
2028	2,215,000.00	1,205,506.26	3,420,506.26
2029	2,315,000.00	1,103,581.26	3,418,581.26
2030	2,420,000.00	997,043.76	3,417,043.76
2031	2,535,000.00	885,556.26	3,420,556.26
2032	2,650,000.00	770,550.01	3,420,550.01
2033	2,765,000.00	652,096.88	3,417,096.88
2034	2,895,000.00	522,856.25	3,417,856.25
2035	3,035,000.00	382,018.75	3,417,018.75
2036	3,185,000.00	234,293.75	3,419,293.75
2037	3,340,000.00	79,325.00	3,419,325.00
2038	0.00	0.00	0.00
2039	0.00	0.00	0.00
TOTAL	54,285,000.00	41,138,347.10	95,423,347.10

SCHOOL			
YEAR	Principal	Interest	Total
2011	960,000.00	4,285,846.28	5,245,846.28
2012	995,000.00	4,251,658.78	5,246,658.78
2013	1,025,000.00	4,213,583.78	5,238,583.78
2014	1,065,000.00	4,172,688.78	5,237,688.78
2015	1,245,000.00	4,127,242.53	5,372,242.53
2016	1,290,000.00	4,076,713.78	5,366,713.78
2017	1,340,000.00	4,023,352.53	5,363,352.53
2018	1,400,000.00	3,966,141.28	5,366,141.28
2019	1,455,000.00	3,904,403.78	5,359,403.78
2020	2,095,000.00	3,827,152.53	5,922,152.53
2021	2,385,000.00	3,729,280.03	6,114,280.03
2022	2,480,000.00	3,619,673.78	6,099,673.78
2023	2,610,000.00	3,501,089.40	6,111,089.40
2024	3,625,000.00	3,352,686.27	6,977,686.27
2025	4,770,000.00	3,152,098.77	7,922,098.77
2026	3,480,000.00	2,949,892.52	6,429,892.52
2027	4,095,000.00	2,757,305.02	6,852,305.02
2028	3,600,000.00	2,559,180.02	6,159,180.02
2029	3,305,000.00	2,382,020.64	5,687,020.64
2030	3,480,000.00	2,209,523.76	5,689,523.76
2031	3,665,000.00	2,024,914.38	5,689,914.38
2032	3,860,000.00	1,828,967.50	5,688,967.50
2033	4,070,000.00	1,621,617.50	5,691,617.50
2034	4,285,000.00	1,402,298.75	5,687,298.75
2035	4,515,000.00	1,174,120.63	5,689,120.63
2036	4,755,000.00	936,576.88	5,691,576.88
2037	5,005,000.00	685,851.25	5,690,851.25
2038	5,270,000.00	421,270.00	5,691,270.00
2039	5,545,000.00	142,783.75	5,687,783.75
TOTAL	87,670,000.00	81,299,934.90	168,969,934.90

TOTAL			P & I
Principal	Interest		TOTAL
1,830,000.00	6,832,952.54		8,662,952.54
1,900,000.00	6,763,940.04		8,663,940.04
2,015,000.00	6,701,783.79		8,716,783.79
2,110,000.00	6,604,770.04		8,714,770.04
2,345,000.00	6,500,236.29		8,845,236.29
2,775,000.00	6,387,457.54		9,162,457.54
2,900,000.00	6,280,377.54		9,160,377.54
3,035,000.00	6,125,785.04		9,160,785.04
3,175,000.00	5,982,747.54		9,157,747.54
3,905,000.00	5,820,096.29		9,725,096.29
4,290,000.00	5,632,223.79		9,922,223.79
4,480,000.00	5,428,017.54		9,908,017.54
4,595,000.00	5,209,983.16		9,804,983.16
5,475,000.00	4,922,805.03		10,397,805.03
6,705,000.00	4,637,055.03		11,342,055.03
5,500,000.00	4,345,861.28		9,845,861.28
6,210,000.00	4,060,236.28		10,270,236.28
5,815,000.00	3,764,686.28		9,579,686.28
5,620,000.00	3,485,601.90		9,105,601.90
5,900,000.00	3,206,567.52		9,106,567.52
6,200,000.00	2,910,470.64		9,110,470.64
6,510,000.00	2,599,517.51		9,109,517.51
6,835,000.00	2,273,714.38		9,108,714.38
7,180,000.00	1,925,155.00		9,105,155.00
7,550,000.00	1,556,139.38		9,106,139.38
7,940,000.00	1,170,870.63		9,110,870.63
8,345,000.00	765,176.25		9,110,176.25
5,270,000.00	421,270.00		5,691,270.00
5,545,000.00	142,783.75		5,687,783.75
141,955,000.00	122,438,282.00		264,393,282.00



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 FUNDS
FISCAL YEAR 2011**

	2001 A Bond Fund	2002 Bond Fund	2006 Bond Fund	2006 Bond Fund	2006 Bond Fund	2008 Bond Fund	2009 Bond Fund	Total All Funds
REVENUES								
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 15
Total Revenues	-	-	-	-	-	15	-	15
OTHER SOURCES								
Transfers In	-	-	1,048,626	2,368,481	-	-	-	3,417,107
Transfers In - Madison City Schools	560,048	1,332,117	-	-	631,147	2,722,537	-	5,245,849
Total Other Sources	560,048	1,332,117	1,048,626	2,368,481	631,147	2,722,537	-	8,662,956
TOTAL REVENUES AND OTHER SOURCES	560,048	1,332,117	1,048,626	2,368,481	631,162	2,722,537	-	8,662,971
EXPENDITURES								
General Administration	-	-	-	-	15	-	-	15
Debt Service:								
Payment on Debt	255,000	510,000	175,000	695,000	95,000	100,000	1,830,000	
Interest	305,048	822,117	873,626	1,673,481	536,147	2,622,537	6,832,956	
TOTAL EXPENDITURES	560,048	1,332,117	1,048,626	2,368,481	631,162	2,722,537	-	8,662,971
REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	-	-	472,356	213	58	190,207	-	662,834
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ -	\$ 472,356	\$ 213	\$ 58	\$ 190,207	\$ 190,207	\$ 662,834

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

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES					
Interest Income	\$ 135	\$ 127	\$ -	\$ -	\$ -
Total Revenues	135	127	-	-	-
OTHER SOURCES					
Transfers In - Madison City Schools	562,395	558,756	560,318	560,318	560,048
Total Other Sources	562,395	558,756	560,318	560,318	560,048
TOTAL REVENUES AND OTHER SOURCES	562,530	558,883	560,318	560,318	560,048
EXPENDITURES					
General Administration	6	-	-	-	-
Debt Service					
Payment on Debt	230,000	235,000	245,000	245,000	255,000
Interest	332,395	324,139	315,318	315,318	305,048
TOTAL EXPENDITURES	562,401	559,139	560,318	560,318	560,048
REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES	129	(256)	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	130	259	3	-	-
ENDING FUND BALANCE - SEPTEMBER 30	\$ 259	\$ 3	\$ 3	\$ -	\$ -

**DEBT SERVICE FUND
2002 SCHOOL BOND**

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES					
Interest Income	\$ 111	\$ 2	\$ 2	\$ 5	\$ -
Total Revenues	111	2	2	5	-
Transfers In - Madison City Schools	1,331,445	1,332,694	1,332,829	1,332,824	1,332,117
Total Other Sources	1,331,445	1,332,694	1,332,829	1,332,824	1,332,117
TOTAL REVENUES AND OTHER SOURCES	1,331,556	1,332,696	1,332,831	1,332,829	1,332,117
EXPENDITURES					
General Administration	8	2	2	-	-
Debt Service					
Payment on Debt	465,000	480,000	495,000	495,000	510,000
Interest	866,877	852,694	837,829	837,829	822,117
TOTAL EXPENDITURES	1,331,885	1,332,696	1,332,831	1,332,829	1,332,117
REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES	(329)	-	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	329	-	-	-	-
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -	\$ -

**DEBT SERVICE FUND
2005 BOND**

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES					
Interest Income	\$ 2,727	\$ 377	\$ 3	\$ 2	\$ -
Total Revenues	2,727	377	3	2	-
OTHER SOURCES					
Transfers In	1,345,994	1,341,194	1,053,400	1,053,400	1,048,626
Total Other Sources	1,345,994	1,341,194	1,053,400	1,053,400	1,048,626
TOTAL REVENUES AND OTHER SOURCES	1,348,721	1,341,571	1,053,403	1,053,402	1,048,626
EXPENDITURES					
General Administration	140	-	-	-	-
Debt Service					
Payment on Debt	425,000	445,000	170,000	170,000	175,000
Interest	933,000	908,988	883,400	883,400	873,626
TOTAL EXPENDITURES	1,358,140	1,353,988	1,053,400	1,053,400	1,048,626
REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES	(9,419)	(12,417)	3	2	-
BEGINNING FUND BALANCE - OCTOBER 1	494,191	484,772	472,355	472,354	472,356
ENDING FUND BALANCE - SEPTEMBER 30	\$ 484,772	\$ 472,355	\$ 472,358	\$ 472,356	\$ 472,356

**DEBT SERVICE FUND
2006 Bond**

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES					
Interest Income	\$ 3,177	\$ 238	\$ 2	\$ 25	\$ -
Total Revenues	3,177	238	2	25	-
OTHER SOURCES					
Transfers In	1,708,919	1,685,120	2,362,282	2,362,282	2,368,481
Bonds Issued	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Total Other Sources	1,708,919	1,685,120	2,362,282	2,362,282	2,368,481
TOTAL REVENUES AND OTHER SOURCES	1,712,096	1,685,358	2,362,284	2,362,307	2,368,481
EXPENDITURES					
General Administration	182	-	-	25	-
Bond Issuance Costs	-	-	-	-	-
Debt Service					
Payment on Debt	-	-	665,000	665,000	695,000
Interest	1,708,919	1,708,919	1,697,282	1,697,282	1,673,481
Total Expenditures	1,709,101	1,708,919	2,362,282	2,362,307	2,368,481
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	2,362,282	2,362,307	2,368,481
REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES AND OTHER USES	2,995	(23,561)	2	-	-
BEGINNING FUND BALANCE - OCTOBER 1	20,779	23,774	213	213	213
ENDING FUND BALANCE - SEPTEMBER 30	\$ 23,774	\$ 213	\$ 215	\$ 213	\$ 213

**DEBT SERVICE FUND
2008 SCHOOL BOND**

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES					
Interest Income	\$ 40,891	\$ 135	\$ 15	\$ 15	\$ 15
Total Revenues	40,891	135	15	15	15
OTHER SOURCES					
Transfers In - Madison City Schools	180,635	585,000	623,719	623,719	631,147
Bond Proceeds 2008 Bond	12,235,000	-	-	-	-
Premium on Debt Issued	31,783	-	-	-	-
Total Other Sources	12,447,418	585,000	623,719	623,719	631,147
TOTAL REVENUES AND OTHER SOURCES	12,488,309	585,135	623,734	623,734	631,162
EXPENDITURES					
General Administration	-	81	15	15	15
Bond Issuance Costs	264,695	-	-	-	-
Debt Service					
Payment on Debt	-	85,000	85,000	85,000	95,000
Interest	180,635	540,886	538,719	538,719	536,147
TOTAL EXPENDITURES	445,330	625,967	623,734	623,734	631,162
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	623,734	623,734	631,162
REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES	40,890	(40,832)	-	-	-
BEGINNING FUND BALANCE - OCTOBER 1	-	40,890	58	58	58
ENDING FUND BALANCE - SEPTEMBER 30	\$ 40,890	\$ 58	\$ 58	\$ 58	\$ 58

**DEBT SERVICE FUND
2009 SCHOOL BOND**

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimated	2011 Budget
REVENUES					
Interest Income	\$ -	\$ 189,650	\$ 239	\$ 319	\$ -
Total Revenues	-	189,650	239	319	-
OTHER SOURCES					
Transfers In - Madison City Schools	-	-	2,724,037	2,724,037	2,722,537
Bond Proceeds 2009 Bond	-	51,110,000	-	-	-
Total Other Sources	-	51,110,000	2,724,037	2,724,037	2,722,537
TOTAL REVENUES AND OTHER SOURCES	-	51,299,650	2,724,276	2,724,356	2,722,537
EXPENDITURES					
General Administration	-	-	-	-	-
Bond Issuance Costs	-	124,665	-	-	-
Debt Service					
Payment on Debt	-	-	100,000	100,000	100,000
Interest	-	-	2,624,037	2,624,037	2,622,537
TOTAL EXPENDITURES	-	124,665	2,724,037	2,724,037	2,722,537
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	2,722,537
REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES					
	-	189,649	239	319	-
BEGINNING FUND BALANCE - OCTOBER 1					
	-	-	189,649	189,888	190,207
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ 189,649	\$ 189,888	\$ 190,207	\$ 190,207

**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION VI

CAPITAL PROJECTS FUND



CAPITAL BUDGET AND PROGRAM

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

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

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

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

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

CAPITAL IMPROVEMENTS PROJECT FORM

DEPARTMENT _____
Date _____ Department priority no. _____

I. PROJECT DESCRIPTION

- A. Project name _____
- B. Description _____
- C. Location _____
- D. Purpose _____
- E. A project request _____ was _____ was not submitted covering this project last year.

II. NEED

- A. Who will derive the greatest benefit from this facility?
 - _____ General citizenry
 - _____ Commercial
 - _____ Industrial
- B. What will be the scope of services provided by this facility:
 - _____ Countywide
 - _____ Community
 - _____ Neighborhood
- C. Comment on the needs to be met by this project. Note: A separate sheet may be used.
- D. How are needs currently being met? Note: A separate sheet may be used.

III. COST

- A. Approximate total cost _____
- B. Cost already incurred _____
- C. Balance _____
- D. Detetailed Cost Estimates
 - 1. Planning
 - a. Engineering _____
 - b. Architectural _____
 - Total _____
 - 2. Land
 - a. Site already acquired _____
 - b. Site to be acquired _____
 - c. Area required (acres) _____
 - d. Estimated cost _____
 - Total _____

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

IV. Proposed expenditures by years

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

V. Construction data

- A. Estimated construction period _____ months
- B. Proposed Manner of construction:
 - Contract _____
 - Force account _____
 - Other account (describe) _____
- C. Status of plans and specifications
 - _____ Plans not needed
 - _____ Nothing done except this report
 - _____ Preliminary engineering estimate received
 - _____ Plans and specs. in preparation
 - _____ Plans and specs. complete
 - _____ Sketches in process
 - _____ sketches complete
 - _____ Surveys complete

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

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

VII. Estimated effect of this project on operating budgets of other departments

Department affected General effect on their budget

Comments:

VIII. Relation to other projects

A. Of this department Yes _____ No _____

Name of projects How related

B. Of other departments Yes _____ No _____

Department Name of projects How related

IX. Priority

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

B. What are your reasons for attaching this priority to this project?

X. Recommended financing

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

Comments:

GUIDELINES FOR CLASSIFYING PROJECTS

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

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

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

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

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

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

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

DEFINITIONS

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

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

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

Capital Outlays – Expenditures for the acquisition of capital assets.

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

DEPARTMENT:
PROJECT NAME:

Project Scoring Worksheet

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

GUIDE TO DISTINGUISH CAPITAL BUDGET ITEMS FROM OPERATING BUDGET ITEMS

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

CURRENT CAPITAL PROJECT FUND

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

FUND BALANCE SUMMARY - CAPITAL
Budgeted FY-2011
Capital Improvements Program

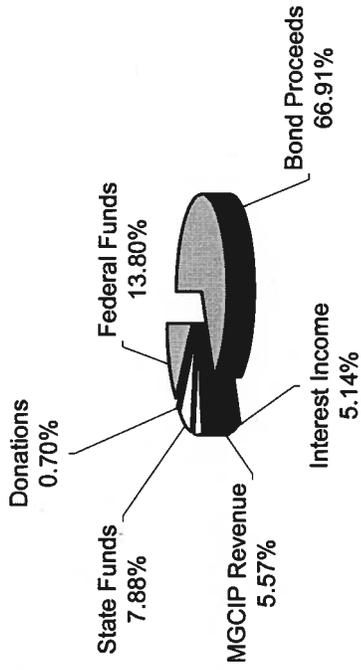
FUND BALANCE - OCTOBER 1, 2010 (Estimated)	\$ 4,402,660
REVENUES	
Investment earnings	11,543
Intergovernmental	4,403,678
Total Revenues	4,415,221
TOTAL AVAILABLE RESOURCES	
	\$ 8,817,881
FY 2010 - PROJECTS	
Police Department Addition	\$ 845,024
Fire Station #2	1,047,817
Improvements to Madison Public Library	39,052
Senior Center Addition	273,813
City Hall Chiller Replacement	110,000
Greenway Trail - Phase I	1,186,241
Greenway Trail - Phase II	80,000
Mill Creek Greenway Land Acquisition	50,000
Mill Creek Greenway Phase II (Balch Road to Park Meadow)	377,940
Dublin Park ADA Improvements	100,000
Soccer Field at Palmer Park	110,000
Intersection - County Line Road and I-565	51,350
Intersection - Hughes Road and Highway 72	8,202
Intersection - Rainbow Drive and Highway 72	54,200
Intersection - Gillespie and Hughes Road	-
Sidewalk - Joe Phillips (County Line to Corrine)	74,777
Sidewalk - County Line (Heritage School to Dock Murphy)	100,000
Sidewalk - Gillespie Road from Wall Triana to Wellington	29,000
Bridge - Wall Triana at Mill Creek	245,157
Bridges - 2 on Gillespie Road	234,997
Balch Road Widening	550,056
Wall Triana Widening (Construction - Mill Road to Brownsferry Road)	489,185
Wall Triana Widening (Engineering from Brownsferry to Gooch)	86,933
Wall Triana Improvements - Gooch to N City Limits	510,550
Wall Triana Improvements - Madison Blvd. to Cleghorn	750,172
Fire/Police Training Facility Entrance Road	27,000
Eastview Drive Extension - Hughes Road to Wall Triana	4,600
Balch Road Extension to Mill Road	13,281
Mill Road Improvements	-
Extend Emerson Lane to Gillespie Road	3,140
Main Street Improvements	247,774
Western Expansion	200,000
Traffic Signal - Hughes/Plaza	170,000
Gooch Lane Reconstruction (Balch Road to Wall Triana)	300,000
Mill/Telluride/Whisperwood Drainage	71,486
Putnam Industrial Park	40,000
Downtown Drainage Improvements - Pensions Row and Sullivan Street	140,842
Detention Pond Modification for Two (2) Year Storm	98,154
Brownsferry North Side Drainage - Park Meadow Drive to Holly Springs	1,783
Homestead Drainage Improvements to Hwy 72	27,368
Total FY 2011 Projects	8,749,894
FUND BALANCE - SEPTEMBER 30, 2011 (Estimated)	\$ 67,987

**CITY OF MADISON, ALABAMA
CAPITAL IMPROVEMENT PROGRAM - AMENDED SEPTEMBER 13, 2010
FUNDING SOURCE AND PROJECT COST SUMMARY**

FUNDING SOURCES

Bond Proceeds	\$ 15,611,763
Investment Earnings	1,200,000
Municipal Government Capital Improvement Revenue	1,300,000
Balch Road Widening - State Project	838,000
Gillespie Road Extension - State Project	1,000,000
Donation - Commissioner Dyer - Greenway Trail	37,800
Donation - Commissioner Dyer - Soccer Field	100,000
Donation - Mill Road/County Line Road Road-Traffic Signal	20,000
Donation - Commissioner Dale Strong - Traffic Signal	5,000
Federal Funds - Greenway Trail Phase I	936,000
Federal Funds - Fire Station	1,415,043
Federal Funds - Road Project	870,000
Total	<u>\$ 23,333,606</u>

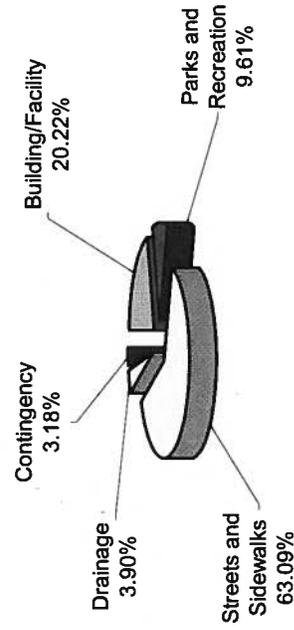
Funding Sources



COST BY PROJECT CATEGORY

Building/Facility	\$ 4,719,000
Parks and Recreation	2,242,490
Streets and Sidewalks	14,720,379
Drainage	909,826
Contingency	741,911
Total	<u>\$ 23,333,606</u>

Cost By Project Category



**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS - AMENDED SEPTEMBER 13, 2010**

As of August 11, 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	\$ 1,410,000	\$ 504,975	\$ 825,846	79,179	94.38%
07-086	Fire Station #2	2,274,000	226,183	-	2,047,817	9.95%
09-002	Improvements to Madison Public Library	100,000	60,948	-	39,052	60.95%
09-004	Senior Center Addition	425,000	151,187	200,537	73,276	82.76%
10-030	City Hall Chiller Replacement	110,000	-	-	110,000	0.00%
	Total - Building/Facility	4,319,000	943,293	1,026,383	2,349,324	45.60%
PARKS AND RECREATION						
05-018	Greenway Trail - Phase I (Bradford Creek)	1,331,490	299,487	1,186,241	(154,238)	111.58%
07-071	Greenway Trail - Phase II (Bradford Creek)	173,060	93,060	-	80,000	53.77%
09-005	Mill Creek Greenway Land Acquisition	50,000	-	-	50,000	0.00%
10-027	Mill Creek Greenway Phase II (Balch Road to Meadow Pk)	377,940	-	-	377,940	0.00%
10-023	Dublin Park ADA Improvements	100,000	-	-	100,000	0.00%
10-026	Soccer Field Lighting at Palmer Park	110,000	-	-	110,000	0.00%
	Total - Parks and Recreation	2,142,490	392,547	1,186,241	563,702	73.69%
STREETS AND SIDEWALKS						
05-035	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	465,237	8,202	(7,761)	101.67%
07-088	Intersection - Rainbow Drive and Highway 72	55,000	800	-	54,200	1.45%
09-006	Intersection - Gillespie and Hughes Road	50,000	63,646	-	(13,646)	127.29%
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	136,142	-	(14,326)	111.76%
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	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	15,003	6,900	228,097	8.76%
06-076	Balch Road Widening	1,038,000	487,944	-	550,056	47.01%
07-050	Wall Triana Widening (Construction -Mill to Brownsferry)	500,000	10,815	8,200	480,985	3.80%
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	439,450	115,155	395,395	58.38%
07-092	Wall Triana Improvements - Madison Blvd. to Cleghorn	761,200	11,028	9,000	741,172	2.63%
07-044	Zierdt Road - Five Lanes	100,000	13,912	-	86,088	13.91%
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	1,607,587	4,600	(162,187)	111.19%
07-010	Balch Road Extension to Mill Road	1,250,000	1,244,204	13,281	(7,485)	100.60%
07-007	Mill Road Improvements	632,000	765,957	-	(133,957)	121.20%
08-030	Extend Emerson Lane to Gillespie Road	70,000	122,539	3,140	(55,679)	179.54%
09-031	Main Street Improvements	250,000	2,226	-	247,774	0.89%
10-028	Western Expansion	200,000	-	-	200,000	0.00%
10-029	Traffic Signal - Hughes/Plaza	170,000	-	-	170,000	0.00%
10-024	Gooch Lane Reconstruction (Balch Rd to Wall Triana)	300,000	-	-	300,000	0.00%
	Total - Streets and Sidewalks	9,422,694	5,581,274	206,778	3,634,642	61.43%
DRAINAGE						
05-028	Mill/Telluride/Whisperwood Drainage	175,800	104,314	33,760	37,726	78.54%
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	Detention Pond Modification for Two (2) Year Storm	100,000	1,846	-	98,154	1.85%
07-095	Brownsferry N Side Drainage - Park Meadow Dr to Holly Spring	208,326	287,611	1,783	(81,068)	138.91%
09-007	Homestead Drainage Improvements to Hwy 72	50,000	22,632	-	27,368	45.26%
	Total - Drainage	724,126	425,561	35,543	263,023	63.68%
	TOTAL - ALL PROJECTS	\$ 16,608,310	\$ 7,342,675	\$ 2,454,945	\$ 6,810,691	58.99%

**CAPITAL IMPROVEMENT PROGRAM
FUNDED PROJECTS - AMENDED SEPTEMBER 13, 2010**

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	1,410,000					1,410,000
07-086	Fire Station #2	2,274,000					2,274,000
09-002	Library Improvements	100,000					100,000
09-004	Senior Center Addition	425,000					425,000
10-030	City Hall Chiller Replacement	110,000					110,000
	Total - Building/Facility	4,719,000					4,719,000
	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)		173,060				173,060
05-041	Soccer Fields - Dublin Park		100,000				100,000
09-005	Mill Creek Greenway Land Acquisition		50,000				50,000
10-027	Mill Creek Greenway Phase II (Balch Road to Park Meadows Park)		377,940				377,940
10-023	Dublin Park ADA Improvements		100,000				100,000
10-026	Soccer Field Lighting at Palmer Park		110,000				110,000
	Total - Parks and Recreation		2,242,490				2,242,490
	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
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 Mountain brook			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
07-029	Bridge - Wall Triana at Mill Creek			385,000			385,000

**CAPITAL IMPROVEMENT PROGRAM
FUNDED PROJECTS - AMENDED SEPTEMBER 13, 2010**

PROJECT NUMBER	PROJECT CATEGORY/DESCRIPTION	BUILDING/FACILITY	PARKS AND RECREATION	STREETS AND SIDEWALKS	DRAINAGE	CONTINGENCY	PROJECT COST TOTAL
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)			500,000			500,000
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			100,000			100,000
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
09-031	Main Street Improvements			250,000			250,000
10-028	Western Expansion			200,000			200,000
10-029	Traffic Signal - Hughes/Plaza			170,000			170,000
10-024	Gooch Lane Reconstruction (Balch Road to Wall Triana)			300,000			300,000
	Total - Streets and Sidewalks			14,720,379			14,720,379
	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						
						741,911	741,911
	TOTAL	\$ 4,719,000	\$ 2,242,490	\$ 14,720,379	\$ 909,826	\$ 741,911	\$ 23,333,606

**CAPITAL IMPROVEMENT PROGRAM
COMPLETED PROJECTS
2004 - 2010**

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	(83,635)
	TOTAL - BUILDING BUILDING/FACILITY	400,000	483,635	(83,635)
	PARKS AND RECREATION			
05-041	Soccer Fields - Dublin Park	100,000	111,065	(11,065)
	TOTAL - PARKS AND RECREATION	100,000	111,065	(11,065)
	STREETS AND SIDEWALKS			
07-009	Intersection - Hughes Road/Old Madison Pike	250,000	272,986	(22,986)
05-436	Intersection - Jay Drive and Wall Triana	5,000	-	5,000
05-025	Intersection - Sullivan/Palmer	1,498,265	1,385,969	112,296
05-051	Intersection - Wall Triana/Gillespie	336,892	315,049	21,843
05-093	Traffic Signal - Hughes/Will Halsey Way	40,000	24,202	15,798
06-063	Traffic Signal - Mill Rd/County Line	130,000	140,830	(10,830)
07-017	Traffic Signal - Eastview/Slaughter	120,000	79,254	40,746
07-019	Traffic Signal - County Line/Crownridge	130,000	141,426	(11,426)
05-126	Traffic Signal - Zierdt at Mountain Brook	50,000	63,803	(13,803)
07-020	Traffic Signal - County Line/Palmer Road	100,000	76,069	23,931
05-365	Sidewalk - Hughes Rd (Mill to Old Madison Pike)	49,300	56,264	(6,964)
07-029	Bridge - Mill Road at Mill Creek	385,000	287,617	97,383
07-090	Balch Road Improvements	314,772	436,538	(121,766)
05-039	Gillespie Road Extension	1,659,656	1,785,943	(126,287)
05-140	Yancy Road	30,800	28,365	2,435
05-419	RR-Quiet Zone Improvement (Shelton Road)	128,000	156,159	(28,159)
07-046	Fire Station #1 Parking Apron	20,000	37,683	(17,683)
07-085	Repair Boulton Court at Bellwood	50,000	45,550	4,450
	TOTAL - STREETS AND SIDEWALKS	5,297,685	5,333,707	(36,022)
	DRAINAGE			
05-027	Homestead Drainage	91,900	85,258	6,642
05-150	Silver Creek Drainage	23,800	18,036	5,764
05-520	Madison Towne Center	70,000	4,407	65,593
05-026	Gooch Lane Culvert (Old Project)	-	18,356	(18,356)
	TOTAL - DRAINAGE	185,700	126,056	59,644
	TOTAL - ALL PROJECTS	\$ 5,983,385	\$ 6,054,463	\$ (71,078)



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION VII

PERSONNEL SERVICES



PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
POLICE				
Administration Division				
Chief	1.00	1.00	1.00	1.00
Major	1.00	1.00	1.00	1.00
Captain	0.00	0.00	1.00	1.00
Director of Communication Services	1.00	1.00	1.00	1.00
Administration Assistant	1.00	1.00	2.00	2.00
Law Enforcement IT	0.00	1.00	1.00	1.00
Total - Administration Division	4.00	5.00	7.00	7.00
Investigations Division				
Lieutenant	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00
Investigators	7.00	7.00	10.00	10.00
Receptionist/Secretary	1.00	1.00	1.00	1.00
Total - Investigations Division	10.00	10.00	13.00	13.00
Patrol Division				
Lieutenant	3.00	3.00	4.00	4.00
Sergeant	8.00	9.00	9.00	9.00
Patrol Officer	45.00	50.00	49.00	49.00
Receptionist/Secretary	1.00	0.00	0.00	0.00
Total - Patrol Division	57.00	62.00	62.00	62.00
Records Support Division				
Accounting Assistant	1.00	2.00	2.00	2.00
Records Clerk	7.00	7.00	8.00	8.00
Receptionist/Secretary	0.00	1.00	1.00	1.00
Total - Records Support Division	8.00	10.00	11.00	11.00
Dispatch Division				
Communication Manager	1.00	1.00	1.00	1.00
Communication Supervisor	1.00	2.00	3.00	3.00
Dispatcher	10.00	10.00	9.00	10.00
Total - Dispatch Division	12.00	13.00	13.00	14.00
Animal Control Division				
Animal Control/Records	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00
Total - Animal Division	2.00	2.00	2.00	2.00
REGULAR FULL TIME	93.00	102.00	108.00	109.00
Crossing Guard Division				
Head Crossing Guard	1.00	1.00	1.00	1.00
Crossing Guard	12.00	10.00	11.00	11.00
Total - Crossing Guard Division	13.00	11.00	12.00	12.00
Dispatcher	2.00	0.00	0.00	0.00
REGULAR PART TIME	15.00	11.00	12.00	12.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
PUBLIC WORKS				
Administration Division:				
Director	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00
Accounting Accounts Payable	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00
Total - Administration Division	5.00	5.00	5.00	5.00
DOT Division				
DOT Manager	1.00	1.00	0.00	0.00
DOT Field Crew Chief	0.00	0.00	1.00	1.00
DOT Tech III	1.00	1.00	0.00	0.00
DOT Tech II	1.00	0.00	2.00	2.00
DOT Tech I	2.00	3.00	1.00	1.00
Total - DOT Division	5.00	5.00	4.00	4.00
CIP Division				
Crew Chief	1.00	1.00	2.00	1.00
Heavy Equipment Operator IV	1.00	1.00	2.00	3.00
Heavy Equipment Operator III	0.00	0.00	1.00	2.00
Field Operator II	1.00	1.00	5.00	4.00
Field Operator I	3.00	9.00	3.00	3.00
Total - CIP Division	6.00	12.00	13.00	13.00
Fleet Maintenance Division				
Fleet Manager	1.00	1.00	1.00	1.00
Assistant Fleet Manager	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00	1.00
Mechanic II	3.00	3.00	1.00	1.00
Mechanic III	1.00	1.00	2.00	2.00
Parts Clerk	1.00	1.00	0.00	0.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00
Total - Fleet Maintenance Division	9.00	9.00	7.00	7.00
ICP Division				
Field Crew Chief	2.00	2.00	1.00	1.00
Crew Chief	0.00	0.00	2.00	2.00
Heavy Equipment Operator IV	0.00	1.00	2.00	2.00
Heavy Equipment Operator III	4.00	1.00	4.00	4.00
Field Operator II	2.00	3.00	3.00	3.00
Field Operator I	11.00	12.00	6.00	6.00
Total - ICP Division	19.00	19.00	18.00	18.00
Trash Division				
Field Crew Chief	0.00	1.00	1.00	1.00
Trash Lead IV	2.00	2.00	2.00	2.00
Trash Lead III	0.00	4.00	1.00	1.00
Field Operator II	7.00	1.00	4.00	4.00
Field Operator I	1.00	0.00	0.00	0.00
Total - Trash Division	10.00	8.00	8.00	8.00
REGULAR FULL TIME	54.00	58.00	55.00	55.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
CITY CLERK				
City Clerk-Treasurer	1.00	1.00	1.00	1.00
Assistant City Clerk-Treasurer	1.00	1.00	1.00	1.00
Assistant City Treasurer	0.00	0.00	0.00	0.00
Municipal Records Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00
REGULAR FULL TIME	4.00	4.00	4.00	4.00
Receptionist	2.00	2.00	2.00	2.00
REGULAR PART TIME	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
RECREATION				
Administration Division				
Director	1.00	1.00	1.00	1.00
Office Manager	1.00	0.00	0.00	0.00
Recreation Administrative Supervisor	0.00	1.00	1.00	1.00
Accounting/Payroll Assistant	1.00	1.00	1.00	1.00
Recreation Receptionist	1.00	1.00	1.00	1.00
Recreation Receptionist Night	1.00	1.00	1.00	1.00
Total - Administration Division	5.00	5.00	5.00	5.00
Aquatics Division				
Aquatics Director	1.00	1.00	1.00	1.00
Assistant Aquatics Director	1.00	1.00	1.00	1.00
Lifeguard	2.00	2.00	2.00	2.00
Total - Aquatics Division	4.00	4.00	4.00	4.00
Maintenance Division				
Assistant Recreation Director	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	0.00
Building and Grounds Supervisor	1.00	1.00	1.00	1.00
Rec. Maintenance Supervisor	3.00	3.00	2.00	2.00
Rec. Maintenance III	2.00	1.00	2.00	2.00
Rec. Maintenance II	3.00	3.00	3.00	3.00
Rec. Maintenance I	0.00	2.00	1.00	1.00
Complex Maintenance Worker	3.00	2.00	2.00	2.00
Total - Maintenance Division	14.00	14.00	13.00	13.00
Programs Division				
Program Director	1.00	1.00	1.00	1.00
Total - Programs Division	1.00	1.00	1.00	1.00
Transportation Services Division				
Van Driver	0.00	1.00	1.00	1.00
Total - Transportation Services Division	0.00	1.00	1.00	1.00
REGULAR FULL TIME	24.00	25.00	24.00	24.00
Night Manager	1.00	1.00	1.00	1.00
Assistant Program Director	1.00	1.00	1.00	1.00
Recreation Aide	2.00	1.00	1.00	1.00
Complex Maintenance Worker	0.00	0.00	0.00	0.00
Van Driver	3.00	1.00	1.00	1.00
Lifeguard	12.00	12.00	12.00	12.00
REGULAR PART TIME	19.00	16.00	16.00	16.00
Lifeguard (Seasonal)	30.00	30.00	30.00	30.00
Recreational Aide (Winter)	15.00	15.00	15.00	15.00
Recreational Aide (Spring)	15.00	15.00	15.00	15.00
TEMPORARY PART TIME	60.00	60.00	60.00	60.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
FIRE				
Operations and Fire Prevention				
Chief	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00
Receptionist	2.00	2.00	1.00	1.00
Administrative Assistant to the Department Head	0.00	0.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00
Captain	9.00	12.00	12.00	12.00
Driver	15.00	15.00	19.00	19.00
Firefighter	27.00	33.00	29.00	29.00
Total - Operations and Fire Prevention Division	58.00	67.00	67.00	67.00
Public Education Division				
Safety Manager	1.00	1.00	1.00	1.00
Total - Public Education Division	1.00	1.00	1.00	1.00
Investigations Division				
Fire Marshall	1.00	1.00	1.00	1.00
Deputy Fire Marshall	0.00	0.00	0.00	0.00
Inspector	1.00	1.00	1.00	1.00
Total - Investigation Division	2.00	2.00	2.00	2.00
REGULAR FULL TIME	61.00	70.00	70.00	70.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
PLANNING				
Director	1.00	1.00	1.00	1.00
Building Inspector	4.00	4.00	0.00	0.00
Senior Engineer	0.00	0.00	0.00	0.00
Senior Permit Specialist	1.00	0.00	0.00	0.00
Chief Planner	1.00	1.00	1.00	1.00
Permit Specialist Supervisor	1.00	1.00	0.00	0.00
Building Plan Reviewer	1.00	1.00	0.00	0.00
Chief Building Official	1.00	1.00	0.00	0.00
Planner I	1.00	1.00	1.00	1.00
Planner II	1.00	0.00	0.00	0.00
Permit Specialist II	2.00	3.00	0.00	0.00
Administrative Assistant to the Department Head	1.00	1.00	0.00	1.00
Engineering Inspector	1.00	0.00	0.00	0.00
Engineering Technician	0.00	0.00	0.00	0.00
Office Manager	1.00	1.00	0.00	0.00
Chief Enforcement Officer	0.00	0.00	0.00	0.00
Code Enforcement Officer	2.00	2.00	0.00	0.00
Zoning Administrator	0.00	1.00	1.00	1.00
REGULAR FULL TIME	19.00	18.00	4.00	5.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
COURT CLERK				
Court Clerk	1.00	1.00	1.00	1.00
Magistrate	5.00	5.00	5.00	5.00
REGULAR FULL TIME	6.00	6.00	6.00	6.00
Judge	2.00	2.00	2.00	2.00
REGULAR PART TIME (not an employee)	2.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
CITY COUNCIL				
Council Aide	1.00	0.00	0.00	0.00
REGULAR FULL TIME	1.00	0.00	0.00	0.00
Council President	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00
REGULAR PART TIME (Elected Official)	7.00	7.00	7.00	7.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
FINANCE				
Administration				
Director	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total - Administration Division	3.00	3.00	3.00	3.00
Accounting				
Accounts Payable Specialist	0.00	1.00	1.00	1.00
Accountant II	3.00	3.00	2.00	2.00
Office Manager	1.00	0.00	0.00	0.00
Total - Accounting Division	4.00	4.00	3.00	3.00
Purchasing Division				
Purchasing Manager	0.00	1.00	0.00	0.00
Purchasing Specialist	0.00	0.00	1.00	1.00
Procurement Specialist II	1.00	0.00	1.00	1.00
Total - Purchasing Division	1.00	1.00	2.00	2.00
Information Technology Division				
System Analyst III	1.00	0.00	0.00	0.00
Total - Information Technology Division	1.00	0.00	0.00	0.00
Building Services Division				
Building Maintenance Coordinator	1.00	1.00	0.00	0.00
Complex Maintenance II	1.00	1.00	0.00	0.00
Complex Maintenance I	2.00	2.00	0.00	0.00
Total - Building Services Division	4.00	4.00	0.00	0.00
REGULAR FULL TIME	13.00	12.00	8.00	8.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
HUMAN RESOURCES				
Director	1.00	1.00	1.00	1.00
Coordinator	2.00	2.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00
Building Maintenance Coordinator	0.00	0.00	0.00	0.00
Complex Maintenance II	0.00	0.00	0.00	0.00
Complex Maintenance I	0.00	0.00	0.00	0.00
REGULAR FULL TIME	4.00	4.00	5.00	5.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
MAYOR'S OFFICE				
Mayor	1.00	1.00	1.00	1.00
Mayor's Aide	1.00	1.00	1.00	1.00
System Analyst III	0.00	1.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00
REGULAR FULL TIME	3.00	4.00	3.00	3.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
REVENUE				
Director	1.00	1.00	1.00	1.00
License and Tax Examiner II	1.00	1.00	1.00	1.00
License and Tax Examiner I	1.00	1.00	1.00	1.00
Revenue Clerk	1.00	1.00	1.00	1.00
REGULAR FULL TIME	4.00	4.00	4.00	4.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
ENGINEERING				
Director	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00
Civil Engineer I	0.00	0.00	0.00	1.00
Administrative Assistant to the Department Head	1.00	1.00	1.00	1.00
CAD Operator	0.00	1.00	1.00	0.00
Engineering Technician	1.00	0.00	0.00	0.00
Engineering Inspector	1.00	2.00	2.00	2.00
GIS Coordinator	0.00	1.00	1.00	1.00
REGULAR FULL TIME	5.00	7.00	7.00	7.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
SENIOR CENTER				
Director	1.00	1.00	1.00	1.00
Senior Activities Coordinator	2.00	2.00	2.00	2.00
Senior Center Aide	0.00	1.00	1.00	1.00
Complex Maintenance Worker	1.00	1.00	1.00	1.00
Recreation Maintenance Worker II	1.00	1.00	1.00	1.00
REGULAR FULL TIME	5.00	6.00	6.00	6.00
Senior Center Aide	1.00	0.00	0.00	0.00
Arts & Crafts Worker	1.00	1.00	1.00	1.00
Nutritionist	1.00	1.00	1.00	1.00
REGULAR PART TIME	3.00	2.00	2.00	2.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
INFORMATION TECHNOLOGY				
System Analyst III	0.00	1.00	1.00	1.00
REGULAR FULL TIME	0.00	1.00	1.00	1.00

PERSONNEL COUNT

Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
LEGAL				
City Attorney	1.00	1.00	1.00	1.00
Para Legal	1.00	1.00	1.00	1.00
REGULAR FULL TIME	2.00	2.00	2.00	2.00

PERSONNEL COUNT

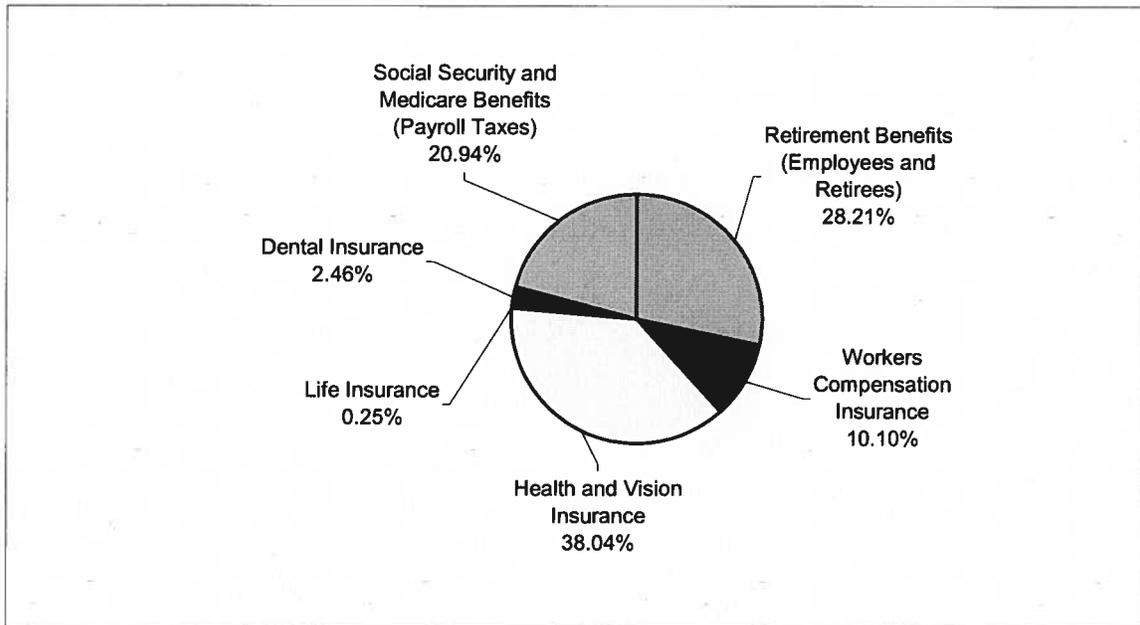
Department/Division/ Job Title	2008 Budget	2009 Budget	2010 Amended Budget	2011 Budget
BUILDING				
Department Head	0.00	0.00	1.00	1.00
Administrative Assistant to the Department Head	0.00	0.00	1.00	1.00
Permit Specialist II	0.00	0.00	3.00	3.00
Permit Specialist Supervisor	0.00	0.00	1.00	1.00
Building Inspector	0.00	0.00	4.00	4.00
Building Plans Examiner	0.00	0.00	1.00	1.00
Code Enforcement Officer	0.00	0.00	2.00	2.00
Building Maintenance Coordinator	0.00	0.00	1.00	1.00
Complex Maintenance II	0.00	0.00	1.00	1.00
Complex Maintenance I	0.00	0.00	2.00	2.00
REGULAR FULL TIME	0.00	0.00	17.00	17.00

**PERSONNEL COUNT
SUMMARY**

Department	TOTAL		
	Regular Full Time	Regular Part Time	Temporary Part Time
Police	109	12	0
Public Works	55	0	0
City Clerk	4	2	0
Recreation	24	16	60
Fire	70	0	0
Planning	5	0	0
Court Clerk	6	2	0
City Council (Elected Officials)	0	7	0
Finance	8	0	0
Human Resources	5	0	0
Mayor's Office	3	0	0
Revenue	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)	\$ 1,722,845
Workers Compensation Insurance	616,721
Health and Vision Insurance	2,322,900
Life Insurance	15,500
Dental Insurance	150,000
Social Security and Medicare Benefits (Payroll Taxes)	1,278,607
TOTAL	<u>\$ 6,106,573</u>





**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

SECTION VIII

APPENDICES



**THE CITY OF
MADISON**

WHERE PROGRESS JOINS PRESERVATION

**APPENDIX A
FINANCIAL TERMINOLOGY**



BASIS OF ACCOUNTING

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

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

BASIS OF BUDGETING

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

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

FUND RELATIONSHIPS

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

Current Taxes - Taxes levied and due within one year.

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

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

GLOSSARY OF TERMS

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

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

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

Department - The 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. 2010-271

AN ORDINANCE TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010, AND ENDING SEPTEMBER 30, 2011, 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, 2010, and ending September 30, 2011; and

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

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 27th day of September 2010 as follows:

1. The Fiscal Year 2010-2011 Budget Documents provide for total Beginning Resources, Estimated Revenues and Other Sources as follows:

A. General Fund	\$30,631,694
B. Special Revenue Funds	\$ 7,665,936
C. Debt Service Funds	\$ 8,662,971
D. Capital Improvements Fund	\$ 8,749,894

2. The Fiscal Year 2010-2011 Budget Documents provide for total Expenditures and Other Uses as follows:

A. General Fund	\$30,631,694
B. Special Revenue Funds	\$ 7,665,936
C. Debt Service Funds	\$ 8,662,971
D. Capital Improvements Fund	\$ 8,749,894

3. The authorized strength of the City's personnel is hereby determined to be those positions authorized by the 2010-2011 fiscal year budget.
4. The IRS 2010 Standard Mileage Rate is the mileage rate authorized to reimburse City employees for City business trips in lieu of furnishing a City-owned vehicle.
5. All expenditures of City funds for labor, services, work or for the purchase or lease of materials, equipment, supplies, or other personal property, involving \$15,000 or more, shall be purchased from vendors awarded bids by North Alabama Cooperative Purchasing Association, the State of Alabama or the City of Madison. Exceptions are purchases exempt from the Competitive Bid Law.

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

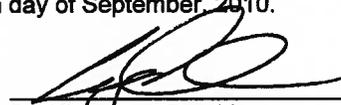
6. That in accordance with generally accepted accounting principles (GAAP) encumbrances outstanding as of September 30, 2010, are closed to the

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

7. 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.

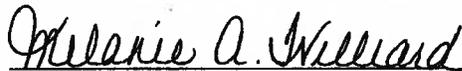
Budget Adjustments that may cause a net change in the overall budget or changes in funding a capital project require the approval of the City Council.

READ, APPROVED AND ADOPTED this 27th day of September, 2010.



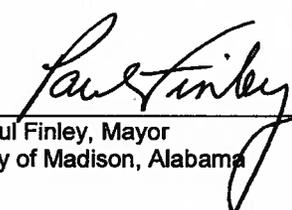
Bill Holzclaw, President
Madison City Council
City of Madison, Alabama

ATTEST:



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

ADOPTED this 27th day of September, 2010.



Paul Finley, Mayor
City of Madison, Alabama





Improving the Quality of Life for EVERY Madison Resident