

RESOLUTION NO. 2015-250-R

A RESOLUTION TO ADOPT THE OFFICIAL ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, AND ADOPTING POLICIES FOR THE IMPLEMENTATION OF SAID BUDGET.

WHEREAS, pursuant to the provisions of the Alabama Code 11-43-57, the Madison City Council has proposed a budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016; and

WHEREAS, members of the City Council of the City of Madison desire to adopt an official Annual Operating Budget for the City of Madison, Alabama, for Fiscal Year 2016.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 14th day of September 2015, as follows:

1. The Fiscal Year 2016 Budget Documents provide for total Estimated Revenues and Other Financing Sources as follows:

A.	General Fund	\$30,572,799
B.	Special Revenue Funds	\$13,649,646
C.	Debt Service Funds	\$11,449,714

2. The Fiscal Year 2016 Budget Documents provide for total Estimated Expenditures and Other Financing Uses as follows:

A.	General Fund	\$29,992,702
B.	Special Revenue Funds	\$13,470,207
C.	Debt Service Funds	\$11,366,277

3. The authorized strength of the City's personnel for the 2016 fiscal year is hereby determined to be only those "positions" authorized and budgeted for in the salary account of each department's budget as of October 1, 2015. Changes to the strength of the City's personnel or any changes to; or creation of, "positions" within a department must be approved by the Human Resource Committee of the City of Madison and a majority vote of Council.

The authorized strength of the Park & Recreation Department's seasonal personnel is hereby determined to be established by a total dollar limit based on the combined total of salaries paid to seasonal personnel, not to exceed the budget amount established in the seasonal salary account (A/C # 1105-00) of the department

4. A Cost-of-Living Adjustment (COLA) increase of one and one-half percent (1½ %) is hereby authorized and directed. The COLA increase shall become effective on the first day of the pay period which starts on October 26, 2015, and shall be given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
5. A one (1) step Performance Increase is hereby authorized for all eligible employees and shall be effective on the first day of the pay period which starts on, or after the employee's anniversary date with the City. The Performance Increase shall be given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
6. The IRS Standard Mileage Rate, in place at time of travel, is the mileage rate authorized to reimburse City employees for City business trips in lieu of furnishing a City-owned vehicle.
7. 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, National Intergovernmental Purchasing Alliance, National Joint Powers Alliance, National Purchasing Partners, the State of Alabama or the City of Madison. Exceptions are purchases exempt from the Competitive Bid Law.
8. An expenditure of \$50,000 or more of City funds for construction, repair, renovation, or maintenance of public buildings, structures, sewers, waterworks, roads, bridges, docks, underpasses, and viaducts as well as any other improvement to be constructed, repaired, renovated or maintained on public property and to be paid in whole or in part, with public funds or with financing to be retired with public funds in the form of lease payments or otherwise is subject to the Public Works Bidding Procedures.
9. All encumbrances outstanding as of September 30, 2015, closed to the appropriate fund balances.
10. The Fiscal Policy of the City of Madison allows for Administrative Budget Adjustments. These adjustments occur on the departmental level. Department Heads may adjust specific line items within their departmental budgets as long as the adjustments do not increase or decrease the department's total-overall budget. The exceptions are individual (single) adjustments, within a department, in excess of \$1,000, an increase or decrease to personnel services (salaries, overtime and payroll taxes) and an increase or decrease to capital outlay line items. These exceptions require review and approval by the City Council Finance Committee.
11. 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.

12. All Travel and related expenditures shall follow the guidelines laid out in the "City of Madison Travel Policy" as approved by Resolution No. 2013-40-R, on March 11, 2013.
13. All purchases made with a City supplied purchasing card shall follow the guidelines laid out in the "City of Madison Purchasing Card Policy" as approved by Resolution No. 2009-42-R, on April 13, 2009.

READ, APPROVED AND ADOPTED this 14th day of September, 2015.

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

ATTEST:

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

ADOPTED this _____ day of September, 2015.

Troy Trulock, Mayor
City of Madison, Alabama

**GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 Initial Budget**

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	Actuals as of May 31, 2015	FY 2016 Initial Budget					
					Department Requested	Finance Dept Proposed	Finance Comm Meetings	Mayor Proposed	Finance Comm Proposed	Council Adopted
REVENUES										
Taxes	\$ 18,313,270	\$ 18,316,285	\$ 18,850,883	\$ 13,456,350	\$ 19,295,831	\$ 19,295,831	\$ 19,441,831	\$ 146,000	\$ 19,441,831	\$ -
Licenses and Permits	4,442,125	4,279,480	4,351,292	3,650,629	4,441,300	4,441,300	4,441,300	-	4,441,300	-
Intergovernmental	193,519	124,587	20,000	3,049	6,300	6,300	6,300	-	6,300	-
Charges for Services	1,343,470	1,321,385	1,296,900	858,443	1,454,405	1,454,405	1,454,405	-	1,454,405	-
Fines	1,126,602	1,119,404	1,000,000	592,815	950,000	950,000	950,000	-	950,000	-
Investment Earnings	50,200	47,316	49,050	39,844	46,585	46,585	46,585	-	46,585	-
Contributions and Donations	110,220	71,295	443,400	432,387	27,000	27,000	27,000	-	27,000	-
Other Revenues	538,130	622,317	530,135	521,169	555,433	555,433	555,433	-	555,433	-
Total Revenues	26,117,536	25,902,069	26,541,660	19,554,686	26,776,854	26,776,854	26,922,854	146,000	26,922,854	-
OTHER SOURCES										
Other Sources	3,074,804	3,864,831	4,820,435	3,893,399	4,199,945	3,649,945	3,649,945	-	3,649,945	-
Total Other Sources	3,074,804	3,864,831	4,820,435	3,893,399	4,199,945	3,649,945	3,649,945	-	3,649,945	-
TOTAL REVENUES AND OTHER SOURCES	29,192,340	29,766,900	31,362,095	23,448,085	30,976,799	30,426,799	30,572,799	146,000	30,572,799	-
EXPENDITURES										
010 - General Services	2,975,786	2,901,506	2,833,491	1,965,672	2,664,441	2,574,701	2,574,701	-	2,523,701	-
020 - Police Department	6,383,807	6,216,951	6,669,971	4,659,152	6,513,661	6,513,661	6,513,661	-	6,505,761	-
030 - Public Works Department	3,525,443	3,832,326	2,764,812	1,974,968	2,533,849	2,561,653	2,575,653	-	2,548,903	-
040 - City Clerk Department	823,256	771,550	371,406	239,814	425,175	432,906	432,906	-	427,906	-
050 - Parks & Recreation Department	2,544,416	2,415,754	2,369,855	1,262,736	2,365,041	2,405,649	2,405,649	-	2,405,649	-
060 - Fire & Rescue Department	5,057,549	4,938,200	5,592,257	3,610,816	5,998,274	4,741,934	4,741,934	-	4,726,434	-
070 - Planning / Economic Development Department	410,510	370,427	478,630	242,447	581,588	533,094	533,094	-	530,794	-
080 - Court Clerk Department	1,358,844	1,334,609	1,383,322	734,008	1,211,933	1,226,410	1,226,210	-	1,226,210	-
090 - City Council	225,749	201,794	358,996	137,748	509,586	509,586	459,586	-	378,840	-
100 - Finance Department	699,868	588,524	667,573	403,377	587,052	577,052	577,052	-	580,052	-
120 - Human Resources Department	3,962,773	3,210,634	4,082,940	2,748,370	4,487,532	4,497,534	4,497,534	-	4,497,284	-
130 - Mayor's Office	296,986	257,390	201,430	133,380	276,785	276,785	276,785	-	198,953	-
140 - Revenue Department	448,283	438,555	292,450	198,726	289,349	296,388	294,988	-	296,088	-
150 - Engineering Department	847,081	730,876	655,668	383,937	550,335	564,275	560,775	-	530,845	-
160 - Senior Center Division	276,715	232,325	262,163	153,564	276,228	281,633	281,633	-	281,133	-
180 - Information Technology Department	440,335	389,867	480,258	250,330	606,006	588,917	588,917	-	614,417	-
190 - Legal Department	253,136	257,506	358,566	215,216	419,936	429,623	429,623	-	414,123	-
200 - Building Services Department	786,271	721,649	804,770	522,798	871,509	904,898	904,898	-	898,648	-
Total Expenditures	31,316,808	29,810,443	30,628,558	19,837,059	31,168,280	29,916,699	29,875,599	-	29,585,741	-
OTHER USES										
Transfers Out - to Library: \$400,000 and to Domestic Violence: \$6,961	550,400	650,288	625,317	622,184	406,961	406,961	406,961	-	406,961	-
Total Other Uses	550,400	650,288	625,317	622,184	406,961	406,961	406,961	-	406,961	-
TOTAL EXPENDITURES AND OTHER USES	31,867,208	30,460,731	31,253,875	20,459,243	31,575,241	30,323,660	30,282,560	-	29,992,702	-

GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER SOURCES, EXPENDITURES, OTHER USES AND FUND BALANCE
FY 2016 *Initial Budget*

Description	2014 Amended Budget	2014 Audited Amounts	2015 Amended Budget	Actuals as of May 31, 2015	FY 2016 <i>Initial Budget</i>					
					Department Requested	Finance Dept Proposed	Finance Comm Meetings	Mayor Proposed	Finance Comm Proposed	Council Adopted
REVENUES AND OTHER SOURCES OVER										
(UNDER) EXPENDITURES AND OTHER USES	(2,674,868)	(693,831)	108,220	2,988,842	(598,442)	103,139	290,239	146,000	580,097	-
FUND BALANCE - BEGINNING OCT 1	5,316,238	6,291,166	6,990,043	6,990,043	7,098,263	7,098,263	7,098,263	7,098,263	7,098,263	7,098,263
ASSIGNED - (15% of total revenues - by Ordinance)	3,917,630	3,885,310	3,981,249	2,933,203	4,016,528	4,016,528	4,038,428	21,900	4,038,428	-
UNASSIGNED	(1,276,260)	1,712,025	3,117,014	7,045,682	2,483,293	3,184,874	3,350,074	7,222,363	3,639,932	7,098,263
FUND BALANCE - SEPTEMBER 30	\$ 2,641,370	\$ 5,597,335	\$ 7,098,263	\$ 9,978,885	\$ 6,499,821	\$ 7,201,402	\$ 7,388,502	\$ 7,244,263	\$ 7,678,360	\$ 7,098,263

Fund Balance % of Change from Prior Year	-50%	-11%	2%	43%	-8%	1%	4%	2%	8%	0%
Fund Balance % of Estimated Revenues	10.11%	21.61%	26.74%	51.03%	24.27%	26.89%	27.44%	4961.82%	28.52%	#DIV/0!
Fund Balance % of Expenditures	8%	19%	23%	50%	21%	24%	25%	#DIV/0!	26%	#DIV/0!

SPECIAL REVENUE FUNDS
FY 2016 Initial Budget
SUMMARY

Description	Storm Water User Fee Fund # 11	1/2 cent Sales Tax Capital Replacement Fund # 12	1/2 cent Sales Tax Infrastructure Repair Fund # 13	Gas Tax Fund # 20	TVA Tax Fund # 22	Senior Center Donation Fund # 28	FORBEARANCE Street Repair and Fund # 29	Library Fund # 70	General Obligation Bond Collection Fund # 71	Corrections and Court-Etc. Fines Fund # 74	Municipal Government Capital Improvement Fund # 76	Federal Forfeiture Fund # 77	Domestic Violence Grant Fund # 78	State Forfeiture Fund # 80	CPR Fund # 82	TOTAL FY 2016 Initial BUDGET
REVENUES																
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Motor Fuel	-	-	-	1,110,600	-	-	-	-	-	-	-	-	-	-	-	1,110,600
Grant	-	-	-	-	-	-	-	-	-	-	-	-	27,102	-	-	27,102
Property Taxes - 1/2 mil (for library)	-	-	-	-	-	-	-	321,429	-	-	-	-	-	-	-	321,429
Property Taxes - 5 1/2 mil	-	-	-	-	-	-	-	-	3,535,714	-	-	-	-	-	-	3,535,714
Sales Taxes - General Obligation Debt	-	-	-	-	-	-	-	-	2,716,250	-	-	-	-	-	-	2,716,250
Sales Taxes - 1/2 Cent - Passed 2013	-	679,063	679,063	-	-	-	-	-	1,358,125	-	-	-	-	-	-	2,716,251
Sales Taxes - 2 Cents - Shoppes of Madison	-	-	-	-	-	-	-	-	920,542	-	-	-	-	-	-	920,542
Sales Taxes - 1/2 Cent - Shoppes of Madison	-	-	-	-	-	-	-	-	230,136	-	-	-	-	-	-	230,136
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	-	-	-	-	-	-	-	-	230,136	-	-	-	-	-	-	230,136
Fines	-	-	-	-	-	-	-	-	-	280,375	-	-	-	-	-	280,375
Storm Water Fees	299,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,000
Investment Earnings	-	200	200	-	-	-	-	-	2,000	-	250	-	-	-	-	2,650
Contributions and Donations	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	1,500	3,500
Other	-	-	-	-	-	-	-	-	-	-	365,000	2,000	-	2,000	-	369,000
TOTAL REVENUES	299,000	679,263	679,263	1,110,600	80,000	2,000	-	321,429	8,992,903	280,375	365,250	2,000	27,102	2,000	1,500	12,842,685
OTHER SOURCES																
Transfers In	-	-	-	-	-	-	-	400,000	400,000	-	-	-	6,961	-	-	806,961
TOTAL OTHER SOURCES	-	-	-	-	-	-	-	400,000	400,000	-	-	-	6,961	-	-	806,961
TOTAL REVENUES AND OTHER SOURCES	299,000	679,263	679,263	1,110,600	80,000	2,000	-	721,429	9,392,903	280,375	365,250	2,000	34,063	2,000	1,500	13,649,646
EXPENDITURES																
General Administration	-	-	-	-	52,000	-	-	681,000	10,000	-	-	-	-	-	-	743,000
Police Department	-	-	-	-	-	-	-	-	-	-	-	15,000	34,063	13,785	-	62,848
Public Works Department	-	-	-	1,105,000	-	-	135,000	-	-	-	-	-	-	-	-	1,240,000
Recreation Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
Engineering Department	299,000	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	899,000
Senior Center	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	4,000
Capital Outlay	-	745,500	-	-	-	-	-	-	-	-	-	-	-	-	-	745,500
TOTAL EXPENDITURES	299,000	745,500	600,000	1,105,000	52,000	4,000	135,000	681,000	10,000	-	-	15,000	34,063	13,785	10,000	3,704,348
OTHER USES																
Transfers Out - To General Fund	-	-	-	-	28,000	-	-	-	3,000,000	250,000	-	-	-	-	-	3,278,000
Transfers Out - To General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out - To 1/2 cent Capital Replacement Fund	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	400,000
Transfers Out - To Debt Service Funds - General Obligations	-	-	-	-	-	-	-	-	5,165,576	-	-	-	-	-	-	5,165,576
Transfers Out - To Debt Service - 2011 Taxable Bonds	-	-	-	-	-	-	-	-	922,283	-	-	-	-	-	-	922,283
TOTAL OTHER USES	-	-	-	-	28,000	-	-	-	9,087,859	250,000	400,000	-	-	-	-	9,765,859
TOTAL EXPENDITURES AND OTHER USES	299,000	745,500	600,000	1,105,000	80,000	4,000	135,000	681,000	9,097,859	250,000	400,000	15,000	34,063	13,785	10,000	13,470,207
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(66,237)	79,263	5,600	-	(2,000)	(135,000)	40,429	295,044	30,375	(34,750)	(13,000)	-	(11,785)	(8,500)	179,439
BEGINNING FUND BALANCE - OCTOBER 1	-	525,000	190,000	552,500	-	5,147	135,000	58,732	1,070,000	255,910	245,367	19,450	-	14,000	10,000	3,081,106
ENDING FUND BALANCE - SEPTEMBER 30	\$ -	\$ 458,763	\$ 269,263	\$ 558,100	\$ -	\$ 3,147	\$ -	\$ 99,161	\$ 1,365,044	\$ 286,285	\$ 210,617	\$ 6,450	\$ -	\$ 2,215	\$ 1,500	\$ 3,260,545

DEBT SERVICE FUNDS
CITY of MADISON & MADISON CITY SCHOOLS
SUMMARY
FY 2016 *Initial* Budget

Description	City Debt Service Funds <i>Fund # 48</i>	School Debt Service Fund <i>Fund # 46</i>	Total FY 2016 <i>Initial</i> BUDGET
OTHER FINANCING SOURCES			
Transfers In	\$ 6,087,859	\$ 5,361,855	\$ 11,449,714
Total - Other Financing Sources	6,087,859	5,361,855	11,449,714
DEBT SERVICE			
Interest Expense	3,804,422	3,881,855	7,686,277
Payment on Debt	2,200,000	1,480,000	3,680,000
Total - Debt Service	6,004,422	5,361,855	11,366,277
OTHER FINANCING SOURCES OVER (UNDER)			
DEBT SERVICE	83,437	-	83,437
FUND BALANCE - OCTOBER 1	658,635	-	658,635
FUND BALANCE - SEPTEMBER 30	\$ 742,072	\$ -	\$ 742,072