

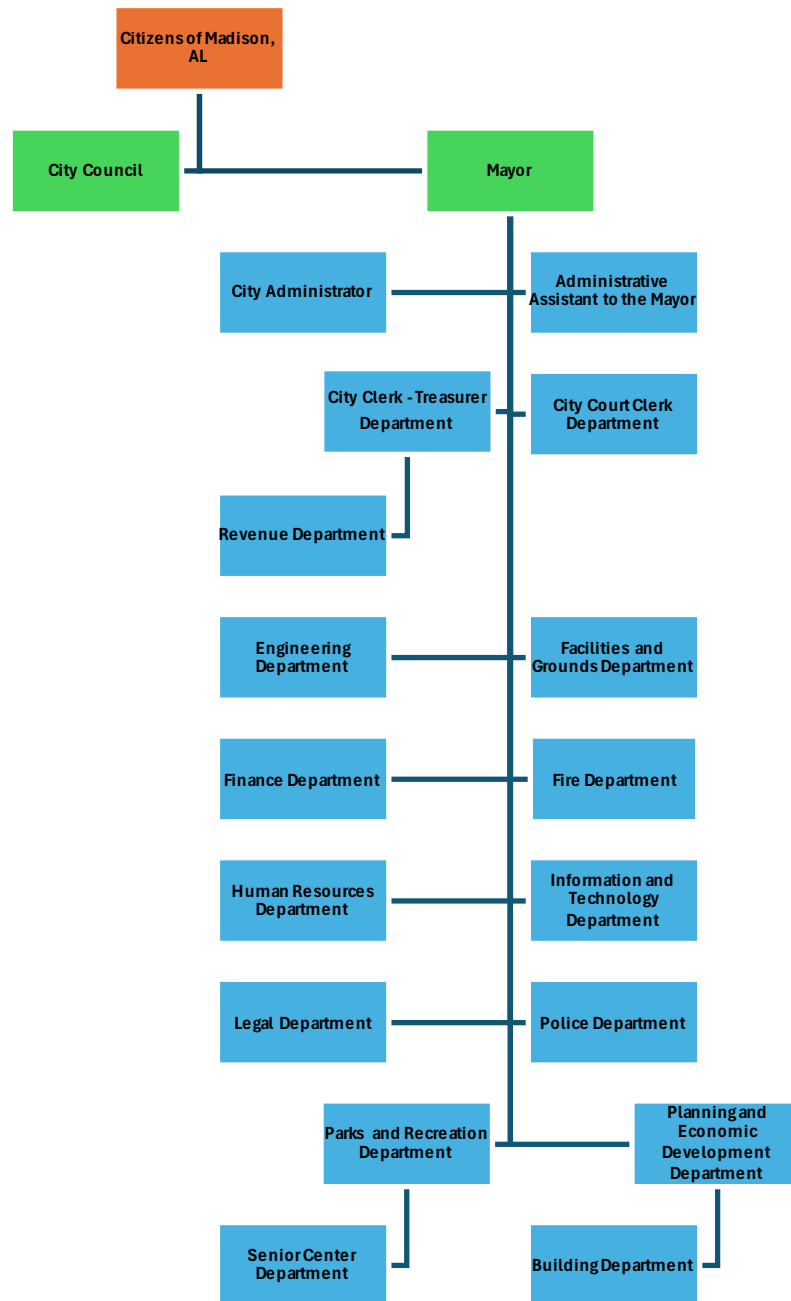


CITY OF MADISON

FY 2026 OPERATING BUDGET

www.madisonal.gov

CITY OF MADISON - 100 HUGHES ROAD - MADISON, ALABAMA 35758



The image features abstract green geometric shapes on a light gray background. On the left, a solid green triangle points downwards. On the right, a complex composition of overlapping translucent green triangles in various shades of green is shown. A thin, light gray line extends from the bottom left towards the right, passing through the green shapes.

GENERAL FUND

**GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE
FY 2026 Initial Budget**

DATE: 2025-09-22

Description	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
					Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
REVENUES								
Taxes	\$ 42,536,164	\$ 41,319,012	\$ 34,734,991	\$ 41,166,473	\$ 41,270,473	\$ 41,590,473	\$ 41,590,473	\$ 41,590,473
Licenses and Permits	7,318,374	7,056,045	6,779,448	6,926,431	6,814,226	6,914,226	6,914,226	6,914,226
Intergovernmental	4,057,964	87,524	53,976	41,000	51,000	51,000	51,000	51,000
Charges for Services	2,924,949	4,575,071	4,080,029	4,143,506	4,421,510	4,463,510	4,463,510	4,463,510
Fines	1,044,031	1,115,752	941,417	850,000	900,000	900,000	900,000	900,000
Investment Earnings	1,157,773	1,254,367	752,069	800,000	800,000	800,000	800,000	800,000
Contributions and Donations	97,738	521,477	117,433	23,059	12,500	12,500	12,500	12,500
Other Revenues	1,762,588	828,522	850,265	751,109	664,550	764,550	764,550	764,550
TOTAL REVENUES	60,899,581	56,757,770	48,309,628	54,701,578	54,934,259	55,496,259	55,496,259	55,496,259
OTHER FINANCING SOURCES								
Transfers In & Sale of Fixed Assets	623,661	5,226,547	5,662,022	5,654,253	912,662	912,662	912,662	912,662
TOTAL OTHER FINANCING SOURCES	623,661	5,226,547	5,662,022	5,654,253	912,662	912,662	912,662	912,662
TOTAL REVENUES AND OTHER FINANCING SOURCES	61,523,242	61,984,317	53,971,650	60,355,831	55,846,921	56,408,921	56,408,921	56,408,921
EXPENDITURES								
010 - General Services	11,803,237	11,742,810	11,635,474	12,656,044	8,063,181	7,721,748	7,721,748	7,721,748
020 - Police Department	9,495,394	10,018,803	8,633,904	12,005,596	13,801,781	13,091,022	13,091,022	13,091,022
030 - Public Works Department	4,026,992	4,690,599	3,763,568	5,938,160	5,940,297	5,983,283	5,983,283	5,983,283
040 - City Clerk Department	414,507	401,875	415,937	727,958	679,078	667,709	667,709	667,709
050 - Parks & Recreation Department	5,000,187	5,804,381	5,148,612	7,511,513	8,383,735	6,615,325	6,615,325	6,615,325
060 - Fire & Rescue Department	7,772,548	8,607,704	7,433,388	9,354,196	10,679,853	10,430,762	10,430,762	10,430,762
070 - Planning / Economic Development Department	642,400	682,621	566,272	1,127,526	1,008,944	1,015,823	1,015,823	1,015,823
080 - Court Clerk Department	1,453,283	1,609,093	1,416,933	1,962,528	2,056,158	2,062,573	2,062,573	2,062,573
090 - City Council	196,451	163,058	176,592	299,796	308,408	309,957	266,257	266,257
100 - Finance Department	681,650	753,979	692,430	868,840	872,910	879,871	879,871	879,871
120 - Human Resources Department	6,247,100	7,091,310	7,221,597	8,725,377	9,687,581	9,107,635	9,107,635	9,107,635
130 - Mayor's Office	436,698	561,226	484,192	650,291	693,983	699,515	731,810	731,810
140 - Revenue Department	253,133	194,647	194,212	276,396	284,030	286,018	286,018	286,018
150 - Engineering Department	5,394,130	3,519,301	2,727,427	6,695,636	6,506,207	5,568,105	5,568,105	5,568,105
160 - Senior Center Division	371,459	458,160	524,922	937,173	750,714	722,446	722,446	722,446
170 - Buildings & Ground Control	-	1,715,036	1,786,679	2,366,524	3,073,959	2,482,058	2,482,058	2,482,058
180 - Information Technology Department	936,297	1,141,588	1,286,700	1,682,140	1,650,192	1,585,020	1,585,020	1,585,020
190 - Legal Department	538,545	528,930	529,369	696,072	787,015	762,505	762,505	762,505
200 - Building Services Department	1,065,341	782,549	560,816	947,504	887,235	889,286	889,286	889,286
TOTAL EXPENDITURES	56,729,352	60,467,670	55,199,024	75,429,270	76,115,261	70,880,661	70,869,256	70,869,256
OTHER FINANCING USES								
Transfers Out	5,874,200	4,950,000	743,000	743,000	-	-	-	-
TOTAL OTHER FINANCING USES	5,874,200	4,950,000	743,000	743,000	-	-	-	-

GENERAL FUND
BUDGET SUMMARY
REVENUES, OTHER FINANCING SOURCES, EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE
FY 2026 Initial Budget

DATE: 2025-09-22

Description	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
					Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
TOTAL EXPENDITURES AND OTHER FINANCING USES	62,603,552	65,417,670	55,942,024	76,172,270	76,115,261	70,880,661	70,869,256	70,869,256
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES	(1,080,310)	(3,433,353)	(1,970,374)	(15,816,439)	(20,268,340)	(14,471,740)	(14,460,335)	(14,460,335)
FUND BALANCE - BEGINNING OCT 1	27,176,622	32,784,426	28,271,788	28,271,788	28,271,288	28,271,288	28,271,288	28,271,288
ASSIGNED - (15% of total revenues - by Ordinance)	9,228,486	9,297,648	8,095,748	9,053,375	8,377,038	8,461,338	8,461,338	8,461,338
UNASSIGNED	16,867,826	20,053,425	18,205,666	3,401,974	(374,090)	5,338,210	5,349,615	5,349,615
FUND BALANCE - SEPTEMBER 30	\$ 26,096,312	\$ 29,351,073	\$ 26,301,414	\$ 12,455,349	\$ 8,002,948	\$ 13,799,548	\$ 13,810,953	\$ 13,810,953
Fund Balance as percent of Estimated Revenues and Other Financing Sources	42.42%	47.35%	48.73%	23.08%	14.33%	24.46%	24.48%	24.48%

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2026 Initial Budget**

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
TAXES									
Sales Tax	5000-00	\$ 21,032,479	\$ 20,710,326	16,678,578.64	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
Sales Tax Refund	5000-50	(81,936)	(72,171)	(33,337.65)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Sales Tax - Recaptured	5000-55	157,328	22,295	75,708.98	25,000	25,000	25,000	25,000	25,000
Simplified Seller's Use Tax (Alabama Act 2015-448)	5000-60	3,575,086	4,075,028	3,930,434.30	4,500,000	4,700,000	4,700,000	4,700,000	4,700,000
Beer Tax	5010-00	667,812	558,473	452,299.75	500,000	550,000	550,000	550,000	550,000
Property Taxes - Madison County	5030-10	7,137,821	6,758,334	6,718,377.33	7,000,000	7,000,000	7,200,000	7,200,000	7,200,000
Property Taxes - Limestone County	5030-20	2,314,427	1,792,632	1,741,718.61	1,750,000	1,750,000	1,850,000	1,850,000	1,850,000
Auto Tax - Madison County	5050-10	174,171	175,448	140,824.27	163,000	160,000	160,000	160,000	160,000
Auto Tax - Limestone County	5050-20	28,447	29,250	25,106.42	25,000	25,000	25,000	25,000	25,000
Excise Tax	5060-00	511,907	340,448	183,835.71	300,000	300,000	300,000	300,000	300,000
Local Assessment Fee - Transportation (Uber & Lyft)	5065-00	3,130	4,410	4,194.61	3,500	4,000	4,000	4,000	4,000
ABC Tax	5090-00	129,332	132,143	177,834.16	150,000	150,000	170,000	170,000	170,000
Table Wine	5130-00	53,469	58,223	55,074.86	60,000	60,000	60,000	60,000	60,000
Payment in Lieu of Property Taxes	5200-00	-	1,473	1,472.99	1,473	1,473	1,473	1,473	1,473
Liquor	6130-00	1,089,145	1,142,209	900,598.45	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Rental	6140-00	870,117	858,315	500,495.07	850,000	800,000	800,000	800,000	800,000
Lodging - 5%	6150-00	1,140,696	1,013,810	750,303.55	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Lodging - 1% + \$1	6150-10	480,933	437,583	340,577.11	420,000	420,000	420,000	420,000	420,000
Lodging - 1% - passed in 2015	6150-20	226,595	203,921	155,623.34	220,000	200,000	200,000	200,000	200,000
Cigarette	6160-00	122,114	118,990	95,936.09	120,000	110,000	110,000	110,000	110,000
Franchise Fee - Madison Utilities	6260-00	671,959	739,241	9,225.00	675,000	675,000	675,000	675,000	675,000
Franchise Fee - Athens Utilities	6260-10	259,882	279,515	249,471.74	300,000	300,000	300,000	300,000	300,000
Franchise Fee - Limestone Water & Sewer Authority	6260-15	54,064	67,324	60,800.26	60,000	60,000	60,000	60,000	60,000
Franchise Fee - WOW (Knology)	6260-20	227,808	178,212	67,579.38	200,000	150,000	150,000	150,000	150,000
Franchise Fee - BellSouth Telecommunications	6260-30	5,709	-	.00	-	-	-	-	-
Franchise Fee - Direct TV	6260-35	90,582	72,891	46,855.04	80,000	65,000	65,000	65,000	65,000
Franchise Fee - Southern Lights	6260-40	1,431	1,557	2,491.59	1,500	1,500	1,500	1,500	1,500
Franchise Fee - Comcast	6260-45	6,106	9,636	7,491.95	7,000	8,500	8,500	8,500	8,500
Franchise Fee - Huntsville Utilities	6260-50	1,585,550	1,609,496	1,395,419	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
TOTAL TAXES		42,536,164	41,319,012	34,734,991	41,166,473	41,270,473	41,590,473	41,590,473	41,590,473
LICENSES AND PERMITS									
Business License	5040-00	4,409,564	4,728,937	5,016,555	4,800,000	4,800,000	4,900,000	4,900,000	4,900,000
Business Licenses - Refund	5040-50	(26,278)	(27,559)	1,555	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Building Permits	5100-00	2,208,648	1,777,173	1,330,891	1,700,000	1,600,000	1,600,000	1,600,000	1,600,000
Mechanical Permits	5101-15	257,851	187,213	152,673.70	150,000	150,000	150,000	150,000	150,000
Gas Permits	5101-20	28,249	24,718	22,481.62	25,000	25,000	25,000	25,000	25,000
Sign Permits	5101-25	13,000	11,650	9,900.00	10,000	10,000	10,000	10,000	10,000
Re-Inspection Permits	5101-30	47,212	55,485	31,979.00	40,000	35,000	35,000	35,000	35,000
Trade Permits - Miscellaneous	5190-00	5,228	11,592	13,722.05	5,000	5,000	5,000	5,000	5,000
Trade Permits - Plumbing	5190-15	130,179	98,637	63,285.24	80,000	70,000	70,000	70,000	70,000
Trade Permits - Electric	5190-20	205,469	139,031	87,379.13	100,000	100,000	100,000	100,000	100,000
Permit - Burn	5251-00	100	350	.00	200	200	200	200	200
Assisted Living Fee	5500-00	39,152	48,818	49,026.60	46,231	49,026	49,026	49,026	49,026
TOTAL LICENSES AND PERMITS		7,318,374	7,056,045	6,779,448	6,926,431	6,814,226	6,914,226	6,914,226	6,914,226
INTERGOVERNMENTAL									
Grant Revenue - Small Grants	6400-00	-	15,066	6,500	-	-	-	-	-
Grant Revenue - Overtime	6400-01	11,379	17,486	18,544	7,500	7,500	7,500	7,500	7,500
Grant Revenue - Northeast Alabama Traffic Officer	6400-02	2,167	15,836	129	-	-	-	-	-
Grant Revenue - Bulletproof Vest	6400-10	3,845	13,795	5,563	6,500	3,500	3,500	3,500	3,500

**GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2026 Initial Budget**

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Grant Revenue - FIRE DEPARTMENT - EMA	6400-60	23,593	-	-	27,000	40,000	40,000	40,000	40,000
Grant Revenue - Singing River Trail	6400-91	-	2,000	-	-	-	-	-	-
Grant Revenue - ALDOT - \$5,000,000 - Res 2020-164-R	6400-98	-	-	-	-	-	-	-	-
Grant Revenue - ARPA Funds	6400-99	4,016,980	-	-	-	-	-	-	-
FEMA Reimbursement	6430-00	-	23,240	23,240	-	-	-	-	-
TOTAL INTERGOVERNMENTAL		4,057,964	87,524	53,976	41,000	51,000	51,000	51,000	51,000
CHARGES FOR SERVICES									
Labor Receipts - Cemetery	5110-00	2,100	2,030	1,600	1,500	2,000	2,000	2,000	2,000
Cemetery Lot - Sales	5120-00	-	100	-	-	-	-	-	-
Trash Collection Revenues	5140-00	2,404,950	1,817,699	-	-	-	-	-	-
Trash Collection Revenues - Recaptured	5140-01	-	601,953	-	-	-	-	-	-
Trash Collection Revenues - Republic - Athens Collections	5140-05	-	1,028,832	2,679,410	2,810,000	3,000,000	3,000,000	3,000,000	3,000,000
Trash Collection Revenues - Athens	5140-10	-	576,855	941,313	900,000	1,000,000	1,000,000	1,000,000	1,000,000
Animal Impoundment Revenue	5160-00	95	20	40	80	50	50	50	50
Animal License Revenue	5170-00	4,624	3,627	2,628	3,500	3,500	3,500	3,500	3,500
Alarm Fee Revenue	5177-00	5	-	210	210	200	200	200	200
Subdivision Plat Fee Revenue	5370-00	35,950	32,600	28,500	32,000	32,000	32,000	32,000	32,000
Rezoning Fee	5400-00	6,000	9,350	19,500	12,000	12,000	12,000	12,000	12,000
Rezoning Fee - Advertising	5400-10	4,200	7,000	6,650	3,000	5,000	5,000	5,000	5,000
Rezoning Fee - Vacation of Easement	5400-20	2,550	1,800	2,400	2,500	2,000	2,000	2,000	2,000
Sex Offender Registration Fee	5700-00	280	425	400	300	300	300	300	300
In-House Class Tuition	6010-00	-	-	-	-	-	-	-	-
Lap Lane Rental	6010-01	527	1,930	5,163	1,500	1,500	1,500	1,500	1,500
Summer Day Camp Revenue	6010-05	69,819	101,050	95,060	70,000	70,000	90,000	90,000	90,000
Daily Admissions Revenue	6010-10	47,342	49,559	40,729	42,000	42,000	42,000	42,000	42,000
Recreation Center Rent Revenue	6010-17	14,903	18,688	28,521	15,000	20,000	20,000	20,000	20,000
Recreation Miscellaneous Fee Revenue	6010-20	338	770	175	100	100	100	100	100
Membership Fee Revenue - Dublin Park	6015-10	48,013	51,045	42,822	40,000	40,000	50,000	50,000	50,000
Pickleball - Daily	6020-01	3,032	1,776	2,048	2,000	2,000	2,000	2,000	2,000
Pickleball - Memberships	6020-02	4,198	6,770	7,246	5,500	6,000	8,000	8,000	8,000
Pickleball - Adult - Revenue	6020-03	20	4	-	-	-	-	-	-
Youth Basketball Revenue	6020-05	89,138	82,152	10,050	30,000	30,000	30,000	30,000	30,000
Special Events - Sport Revenue	6020-15	490	108	50	-	-	-	-	-
Tennis Lessons Revenue	6020-24	1,859	(1,827)	2,916	3,000	3,000	3,000	3,000	3,000
Dublin Home P.E. Class Revenue	6020-32	6,974	2,880	107	5,000	500	500	500	500
Swim Lessons Revenue	6020-33	21,729	21,920	20,252	21,000	21,000	21,000	21,000	21,000
Swimming Daily Fee Revenue	6020-39	19,797	26,324	21,634	20,000	20,000	20,000	20,000	20,000
Pool Parties Revenue	6020-40	9,820	13,120	16,000	15,000	15,000	15,000	15,000	15,000
Court Seminar Revenue	6020-44	4,350	4,800	5,700	4,950	5,000	5,000	5,000	5,000
MARS Revenue	6020-51	15,470	14,572	10,809	13,000	13,000	13,000	13,000	13,000
5K - 10K Race - Revenues	6020-55	-	200	366	366	360	360	360	360
Adult Programs Revenue	6020-70	37,947	39,584	37,522	35,000	35,000	35,000	35,000	35,000
Volleyball League	6020-75	36,690	32,100	34,545	35,000	25,000	25,000	25,000	25,000
Community Center Program Revenues	6020-80	-	-	3,780	-	-	10,000	10,000	10,000
Recreation Tournament Fee Revenue	6080-00	31,739	25,255	11,883	20,000	15,000	15,000	15,000	15,000
TOTAL CHARGES FOR SERVICES		2,924,949	4,575,071	4,080,029	4,143,506	4,421,510	4,463,510	4,463,510	4,463,510
FINES									
Fines	5020-00	1,043,973	1,115,717	941,417	850,000	900,000	900,000	900,000	900,000
Corrections/Fines Revenue	5020-10	(35)		-	-	-	-	-	-

GENERAL FUND
REVENUES AND OTHER SOURCES
FY 2026 Initial Budget

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Fines - Littering	5020-40	93	-	-	-	-	-	-	-
TOTAL FINES		1,044,031	1,115,752	941,417	850,000	900,000	900,000	900,000	900,000
INVESTMENT EARNINGS									
Interest Income	6030-00	1,034,100	1,132,720	660,343	700,000	700,000	700,000	700,000	700,000
Penalties and Interest Sales Tax <i>(late filing fees)</i>	6030-30	123,673	121,647	91,726	100,000	100,000	100,000	100,000	100,000
TOTAL INVESTMENT EARNINGS		1,157,773	1,254,367	752,069	800,000	800,000	800,000	800,000	800,000
CONTRIBUTIONS AND DONATIONS									
Donations - Police	6000-00	-	-	75,319	1,858	5,000	5,000	5,000	5,000
Donations - Recreation	6001-00	46,400	7,180	22,490	2,300	2,500	2,500	2,500	2,500
Donations - Fire	6005-00	51,338	21,760	19,624	18,901	5,000	5,000	5,000	5,000
Donations - Recreation	6005-20	-	492,537	-	-	-	-	-	-
TOTAL CONTRIBUTIONS AND DONATIONS		97,738	521,477	117,433	23,059	12,500	12,500	12,500	12,500
OTHER REVENUES									
Miscellaneous Revenue	5600-00	278,889	10,766	25,178	20,000	25,000	25,000	25,000	25,000
Miscellaneous - Police	5600-20	512,167	16,293	11,124	10,000	10,000	10,000	10,000	10,000
Opioid Litigation Revenues	5600-90	325,765	46,114	52,738	46,559	-	-	-	-
Cash Over/Under	5630-00	54	(2,688)	319	50	50	50	50	50
North Alabama Gas District Revenue	5640-00	545,747	596,098	641,631	545,000	500,000	600,000	600,000	600,000
Property Rental Revenue	6600-00	91,120	154,174	108,485	120,000	120,000	120,000	120,000	120,000
Facility Rental - Pool Usage	6600-05	6,883	7,765	9,933	9,000	9,000	9,000	9,000	9,000
Vacations by Val Travel Group (City Receives 10%)	6800-00	-	-	28	-	-	-	-	-
Sidewalk Fee - Payment in Lieu	7050-10	1,963	-	-	-	-	-	-	-
Community Center Souvenir Sales Revenue	7800-00	-	-	829	500	500	500	500	500
TOTAL OTHER REVENUES		1,762,588	828,522	850,265	751,109	664,550	764,550	764,550	764,550
TOTAL REVENUES		60,899,581	56,757,770	48,309,628	54,701,578	54,934,259	55,496,259	55,496,259	55,496,259
OTHER FINANCING SOURCES									
Transfer In	3910-00	407,200	682,000	5,476,680	5,476,680	681,262	681,262	681,262	681,262
Transfer In - <i>from Fund # 74 - Corrections Fund (Corrections Account) to assist with jail expense and training</i>	3910-05	158,000	186,000	167,500	167,500	214,000	214,000	214,000	214,000
Transfer In - <i>from TVA Tax Fund</i>	3910-22	13,402	18,473	7,460	1,500	7,400	7,400	7,400	7,400
Sales of Fixed Assets - <i>Dollar amount estimated.</i>	5360-00	45,059	362,974	10,382	8,573	10,000	10,000	10,000	10,000
Proceeds - Capital Lease	8000-00	-	3,977,100	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		623,661	5,226,547	5,662,022	5,654,253	912,662	912,662	912,662	912,662
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 61,523,242	\$ 61,984,317	\$ 53,971,650	\$ 60,355,831	\$ 55,846,921	\$ 56,408,921	\$ 56,408,921	\$ 56,408,921

GENERAL SERVICES
FY 2026 Initial Budget

Department # 010

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Workers Compensation	10-010-000-2801-00	\$ 384,419	\$ 408,629	\$ 409,956	\$ 410,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000
TOTAL - PERSONNEL SERVICES		384,419	408,629	409,956	410,000	465,000	465,000	465,000	465,000
OPERATING EXPENDITURES									
Bank Fee - Service Charges	10-010-000-1907-00	-	-	-	-	-	-	-	-
Telephone	10-010-000-2121-00	696	716	1,107	1,000	1,000	1,000	1,000	1,000
Utilities	10-010-000-2131-00	176,606	198,189	203,019	175,000	200,000	250,000	250,000	250,000
Miscellaneous	10-010-000-2170-00	2,664	2,792	66,359	75,000	75,000	75,000	75,000	75,000
Sanitation	10-010-000-2202-00	2,824,693	2,985,316	2,401,662	2,735,000	2,735,000	2,735,000	2,735,000	2,735,000
Sanitation - Dumpsters	10-010-000-2202-10	21,295	37,206	32,636	39,000	35,000	35,000	35,000	35,000
Sanitation - Madison County	10-010-000-2202-15	-	471,957	555,937	625,000	575,000	575,000	575,000	575,000
Maintenance Contracts	10-010-000-2214-00	12,937	-	-	-	-	-	-	-
Grounds Maintenance	10-010-000-2216-00	81,972	-	-	-	-	-	-	-
Land Rental - <i>Village Green</i>	10-010-000-2311-00	836	861	887	950	1,000	1,000	1,000	1,000
Rental Contracts - <i>archive software - paying for city wide</i>	10-010-000-2314-00	17,266	18,641	51,440	60,000	60,000	60,000	60,000	60,000
Gas & Oil	10-010-000-2603-00	549,681	537,831	353,501	450,000	375,000	400,000	400,000	400,000
Association Dues - <i>League & TARCOC</i>	10-010-000-2712-00	38,866	38,381	43,111	45,000	45,000	45,000	45,000	45,000
Bonds & Insurance	10-010-000-2803-00	2,600	5,234	3,417	5,150	5,200	5,200	5,200	5,200
Insurance Deductible	10-010-000-2804-00	(23,600)	(16,989)	108,972	30,000	45,000	45,000	45,000	45,000
Multi-Peril Policy	10-010-000-2805-00	430,107	521,580	559,028	565,000	575,000	575,000	575,000	575,000
Employee Honesty Bond	10-010-000-2806-00	900	1,000	1,000	1,250	1,250	1,250	1,250	1,250
Insurance Automobile	10-010-000-2810-00	208,763	254,364	321,949	335,000	335,000	335,000	335,000	335,000
Insurance Equipment	10-010-000-2811-00	63,628	71,196	77,862	85,000	85,000	85,000	85,000	85,000
Insurance - C	10-010-000-2813-00	31,996	-	64,204	65,000	65,000	65,000	65,000	65,000
Contingency	10-010-000-2900-00	86,389	24,553	123,050	200,000	200,000	200,000	200,000	200,000
Contingency - City Employee Update	10-010-000-2900-05	5,619	8,250	9,240	10,000	10,000	10,000	10,000	10,000
Contingency - Other	10-010-000-2900-10	-	-	-	30,000	30,000	30,000	30,000	30,000
Special Projects	10-010-000-2931-00	241,520	64,428	36,566	200,000	200,000	100,000	100,000	100,000
Special Projects - Incentives - ALDI	10-010-000-2931-01	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Special Projects - Non-Departmental - <i>outside agencies</i>	10-010-000-2931-70	509,574	583,910	622,038	626,538	963,471	647,038	647,038	647,038
Special Projects - Opioid Expenditures	10-010-000-2931-90	-	-	-	-	-	-	-	-
TOTAL - OPERATING EXPENDITURES		5,285,008	6,109,416	5,936,985	6,658,888	6,916,921	6,575,488	6,575,488	6,575,488
DEBT SERVICE									
Interest Expense - <i>HU Sub-Station Payment & LED Lights</i>	10-010-000-1905-00	181,759	133,348	100,613	127,276	114,656	114,656	114,656	114,656
Payment on Debt - <i>HU Sub-Station Payment, LED Lights and Wellness Center</i>	10-010-000-8500-00	409,126	532,653	1,092,574	1,349,404	566,604	566,604	566,604	566,604
TOTAL - DEBT SERVICE		590,885	666,001	1,193,187	1,476,680	681,260	681,260	681,260	681,260
CAPITAL EXPENDITURES									
Capital Outlay - Parking lot	10-010-000-2941-00	1,519,323	-	-	4,007,476	-	-	-	-
Capital Outlay - Hexagon Building	10-010-000-2941-03	4,016,980	-	-	-	-	-	-	-
Capital Outlay - Wann House	10-010-000-2942-00	6,622	16,000	87,870	103,000	-	-	-	-
Capital Outlay	10-010-000-2951-00	-	4,542,764	4,007,476	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		5,542,925	4,558,764	4,095,346	4,110,476	-	-	-	-
OTHER FINANCING USES									
Transfers Out - <i>to Library - General Operation Portion</i>	10-010-000-5090-15	650,000	4,950,000	743,000	-	-	-	-	-
Transfers Out	10-010-000-5090-10	5,224,200	-	-	743,000	-	-	-	-
TOTAL - OTHER FINANCING USES		5,874,200	4,950,000	743,000	743,000	-	-	-	-
TOTAL - GENERAL SERVICES		\$ 17,677,437	\$ 16,692,810	\$ 12,378,474	\$ 13,399,044	\$ 8,063,181	\$ 7,721,748	\$ 7,721,748	\$ 7,721,748

SUMMARY OF FUNDING FOR OUTSIDE AGENCIES
FY 2026 Initial Budget

09/30/2024 Fund Balance = \$31,703,942 x 3% = \$951,118

DATE: 2025-09-22

	FY 2022 Appropriations	FY 2023 Appropriations	FY 2024 Appropriations	FY 2025 Appropriations	FY 2026 Initial Budget			
					Agency Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
GENERAL GOVERNMENT								
Limestone County Emergency Management Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Huntsville/Madison County Emergency Management	68,340	70,074	76,910	68,038	72,921	68,038	68,038	68,038
Total - General Government	68,340	70,074	76,910	68,038	72,921	68,038	68,038	68,038
ECONOMIC DEVELOPMENT					-	-	-	-
Huntsville/Madison County Convention & Visitors Bureau	30,000	40,000	45,000	55,000	100,000	55,000	55,000	55,000
Huntsville/Madison County Chamber of Commerce	35,000	35,000	45,000	50,000	55,000	50,000	50,000	50,000
Madison Chamber of Commerce	50,000	75,000	90,000	105,000	150,000	100,000	100,000	100,000
Madison Visionary Partners	40,000	50,000	55,000	55,000	75,000	55,000	55,000	55,000
Total - Economic Development	155,000	200,000	235,000	265,000	380,000	260,000	260,000	260,000
HEALTH SERVICES								
Community Free Dental Clinic	-	2,500	2,500	2,500	-	-	-	-
Getting Real About Mental Illness	-	-	2,500	2,500	14,000	2,500	2,500	2,500
HEALS - Health Establishments at Local Schools	5,000	5,000	-	5,000	20,000	5,000	5,000	5,000
Huntsville Hospital Foundation	-	5,000	7,500	7,500	10,000	7,500	7,500	7,500
Madison County Health Department	30,000	30,000	30,000	30,000	35,000	30,000	30,000	30,000
Thrive	25,000	-	-	5,000	25,000	5,000	5,000	5,000
WellStone Behavioral Health	40,000	40,000	45,000	45,000	45,000	45,000	45,000	45,000
Total - Health Services	95,000	75,000	87,500	97,500	149,000	95,000	95,000	95,000
EDUCATION								
Liberty Learning Foundation	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Madison Arts Alliance	15,000	5,000	7,500	-	61,000	5,000	5,000	5,000
Total - Education	22,500	12,500	15,000	7,500	68,500	12,500	12,500	12,500
SOCIAL SERVICES								
Big Brothers / Big Sisters	5,000	5,000	7,500	-	10,000	5,000	5,000	5,000
Botanical Garden	10,000	10,000	15,000	20,000	25,000	20,000	20,000	20,000
Crisis Services of North Alabama	10,000	10,000	15,000	20,000	20,000	20,000	20,000	20,000
Enable Madison County - FIRST TIME REQUEST	-	-	-	-	15,000	5,000	5,000	5,000
Enrichment Center	10,000	20,000	20,000	25,000	25,000	25,000	25,000	25,000
Fantasy Playhouse (Children's Theater & Academy)	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Food Bank of North Alabama - FIRST TIME REQUEST	-	-	-	-	10,000	5,000	5,000	5,000
GAP - Grandparents as Parents - FIRST TIME REQUEST - DID NOT LIST A DOLLAR AMOUNT FOR THE REQUEST	-	-	-	-	-	5,000	5,000	5,000
Global Ties > Alabama --- FIRST TIME REQUEST	-	-	-	-	2,500	-	-	-
Ktech - Kids to Love	5,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000
Land Trust of Huntsville and North Alabama	10,000	10,000	5,000	12,000	24,500	10,000	10,000	10,000
Legacy Center	-	-	-	10,000	20,000	10,000	10,000	10,000
MARF (Madison Animal Rescue Foundation)	15,000	15,000	15,000	-	-	-	-	-
Madison Beautification & Tree Board	2,800	5,000	7,500	7,500	10,000	7,500	7,500	7,500

SUMMARY OF FUNDING FOR OUTSIDE AGENCIES
FY 2026 Initial Budget

09/30/2024 Fund Balance = \$31,703,942 x 3% = \$951,118

DATE: 2025-09-22

	FY 2022 Appropriations	FY 2023 Appropriations	FY 2024 Appropriations	FY 2025 Appropriations	FY 2026 Initial Budget			
					Agency Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Madison City Community Orchestra	2,500	2,500	2,500	4,000	8,000	4,000	4,000	4,000
Madison Disability Board (MCDAB)	4,500	4,500	4,500	-	-	-	-	-
Madison Greenway Trails - FIRST TIME REQUEST	-	-	-	-	5,000	5,000	5,000	5,000
National Children's Advocacy Center	20,000	20,000	30,000	30,000	40,000	30,000	30,000	30,000
Partnership for a Drug Free Community	10,000	15,000	20,000	20,000	25,000	20,000	20,000	20,000
Riley Center	7,500	7,500	7,500	7,500	10,050	7,500	7,500	7,500
United Way	-	5,000	10,000	12,500	18,000	12,500	12,500	12,500
US Space and Rocket Center - normal funding request	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total - Social Services	127,300	144,500	174,500	188,500	293,050	211,500	211,500	211,500
TOTAL - SUPPORT TO OUTSIDE AGENCIES	\$ 468,140	\$ 502,074	\$ 588,910	\$ 626,538	\$ 963,471	\$ 647,038	\$ 647,038	\$ 647,038

POLICE DEPARTMENT
FY 2026 Initial Budget

Department # 020

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-020-000-1101-00	\$ 7,232,282	\$ 7,154,945	\$ 6,271,170	\$ 8,702,930	\$ 10,397,976	\$ 9,737,726	\$ 9,737,726	\$ 9,737,726
Sick Leave Conversion to Cash	10-020-000-1106-00	-	78,261	84,239	90,000	90,000	90,000	90,000	90,000
Vacation Leave Conversion to Cash	10-020-000-1107-00	-	65,306	68,932	90,000	90,000	90,000	90,000	90,000
Overtime	10-020-000-1201-00	664,704	681,552	635,507	875,000	875,000	875,000	875,000	875,000
Payroll Taxes	10-020-000-1304-00	590,091	640,760	573,542	746,482	876,153	825,644	825,644	825,644
Recruiting	10-020-000-1320-00	-	7,900	1,421	12,000	12,000	12,000	12,000	12,000
TOTAL - PERSONNEL SERVICES		8,487,077	8,628,724	7,634,811	10,516,412	12,341,129	11,630,370	11,630,370	11,630,370
OPERATING EXPENDITURES									
Animal Control	10-020-000-1940-00	10,125	11,434	11,006	20,000	20,000	20,000	20,000	20,000
Advertising/Publishing	10-020-000-2011-00	4,297	868	-	2,000	2,000	2,000	2,000	2,000
Printing	10-020-000-2021-00	2,803	2,971	2,303	3,000	3,000	3,000	3,000	3,000
Postage	10-020-000-2025-00	569	259	475	500	500	500	500	500
Telephone	10-020-000-2121-00	90,593	99,568	73,426	98,400	98,400	98,400	98,400	98,400
Miscellaneous	10-020-000-2170-00	949	14,238	694	1,000	1,000	1,000	1,000	1,000
Canine	10-020-000-2172-00	44,098	14,918	5,434	25,000	25,000	25,000	25,000	25,000
Technology Contracts	10-020-000-2213-00	63,408	165,334	164,104	307,524	319,720	319,720	319,720	319,720
Maintenance Contracts	10-020-000-2214-00	7,549	(167)	-	-	-	-	-	-
Repairs - General	10-020-000-2215-00	7,243	1,943	1,382	5,000	5,000	5,000	5,000	5,000
Rental Contracts	10-020-000-2314-00	16,896	20,250	17,589	27,560	27,560	27,560	27,560	27,560
Office Supplies	10-020-000-2401-00	8,778	8,913	6,303	9,000	9,000	9,000	9,000	9,000
Furniture - Office	10-020-000-2402-00	3,403	8,201	46,431	23,500	23,500	23,500	23,500	23,500
Small Equipment - Not Office	10-020-000-2403-00	112,732	179,057	3,610	28,000	28,000	28,000	28,000	28,000
Small Equipment - Police Car Out-fitting	10-020-000-2403-02	4,351	1,380	141	5,000	5,000	5,000	5,000	5,000
Specialty Supplies	10-020-000-2405-00	72,397	94,855	72,139	90,000	90,000	90,000	90,000	90,000
Specialty Supplies - Weapons	10-020-000-2405-26	93,606	153,877	83,241	95,000	95,000	95,000	95,000	95,000
Office Equipment	10-020-000-2406-00	3,203	3,406	2,045	3,500	3,500	3,500	3,500	3,500
Uniforms	10-020-000-2436-00	100,522	140,885	122,328	131,000	150,272	150,272	150,272	150,272
Vehicle Maintenance	10-020-000-2601-00	120,571	158,615	89,433	132,500	132,500	132,500	132,500	132,500
Training	10-020-000-2701-00	150,041	169,236	110,356	196,000	196,000	196,000	196,000	196,000
Accreditation	10-020-000-2702-00	9,311	2,785	9,044	10,000	10,000	10,000	10,000	10,000
Auto Mileage	10-020-000-2703-00	403	-	122	500	500	500	500	500
Publications	10-020-000-2711-00	36	392	141	500	500	500	500	500
Association Dues	10-020-000-2712-00	1,760	2,871	2,484	3,200	3,200	3,200	3,200	3,200
Job Health	10-020-000-2807-00	4,768	6,037	4,966	6,500	6,500	6,500	6,500	6,500
Security Services - City Hall	10-020-000-2915-00	-	99,599	110,649	180,000	180,000	180,000	180,000	180,000
Progress/Development	10-020-000-2920-00	3,882	26,785	1,631	25,000	25,000	25,000	25,000	25,000
Police Donation Uses - <i> tied to donation bank</i>	10-020-000-7550-02	2,018	1,569	-	-	-	-	-	-
Police Donation Uses - <i> SRO Kid's Camp</i>	10-020-000-7550-22	2,465	-	-	-	-	-	-	-
TOTAL - OPERATING EXPENDITURES		942,777	1,390,079	941,477	1,429,184	1,460,652	1,460,652	1,460,652	1,460,652
DEBT SERVICE									
Interest Expense	10-020-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-020-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-020-000-2951-00	65,540	-	57,616	60,000	-	-	-	-
TOTAL - CAPITAL OUTLAY		65,540	-	57,616	60,000	-	-	-	-
TOTAL - POLICE DEPARTMENT - 020		\$ 9,495,394	\$ 10,018,803	\$ 8,633,904	\$ 12,005,596	\$ 13,801,781	\$ 13,091,022	\$ 13,091,022	\$ 13,091,022

PUBLIC WORKS DEPARTMENT
FY 2026 Initial Budget

Department # 030

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-030-000-1101-00	\$ 2,587,517	\$ 2,739,647	\$ 2,714,572	\$ 3,739,523	\$ 3,768,076	\$ 3,808,007	\$ 3,808,007	\$ 3,808,007
Sick Leave Conversion to Cash	10-030-000-1106-00	-	26,470	21,596	25,000	25,000	25,000	25,000	25,000
Vacation Leave Conversion to Cash	10-030-000-1107-00	-	18,814	23,742	25,000	25,000	25,000	25,000	25,000
Overtime	10-030-000-1201-00	61,116	128,540	72,994	175,000	175,000	175,000	175,000	175,000
Payroll Taxes	10-030-000-1304-00	200,075	216,959	212,431	303,286	305,470	308,525	308,525	308,525
TOTAL - PERSONNEL SERVICES		2,848,708	3,130,430	3,045,335	4,267,809	4,298,546	4,341,532	4,341,532	4,341,532
OPERATING EXPENDITURES									
Cemetery Maintenance	10-030-000-1650-00	10,093	20,566	3,908	24,000	24,000	24,000	24,000	24,000
Professional Services - Design & Engineering	10-030-000-1916-00	38,000	-	-	25,000	25,000	25,000	25,000	25,000
Consultant Services	10-030-000-1917-00	2,050	-	-	75,000	75,000	75,000	75,000	75,000
Sub-Contract Work	10-030-000-1930-00	59,646	69,792	34,822	100,000	100,000	100,000	100,000	100,000
Advertising/Publishing	10-030-000-2011-00	455	-	-	1,400	1,400	1,400	1,400	1,400
Printing	10-030-000-2021-00	-	-	-	500	500	500	500	500
Telephone	10-030-000-2121-00	28,951	26,820	19,509	38,000	38,000	38,000	38,000	38,000
Utilities	10-030-000-2131-00	32,582	33,750	30,118	35,000	38,000	38,000	38,000	38,000
Miscellaneous	10-030-000-2170-00	404	408	338	1,000	1,000	1,000	1,000	1,000
Vector Control	10-030-000-2175-00	11,419	7,347	2,764	20,000	20,000	20,000	20,000	20,000
Janitorial	10-030-000-2201-00	16,299	4,697	16,192	18,000	20,000	20,000	20,000	20,000
Repairs - City Buildings	10-030-000-2211-00	6,832	915	528	10,000	10,000	10,000	10,000	10,000
Maintenance Contracts	10-030-000-2214-00	-	-	-	500	500	500	500	500
Repairs - General	10-030-000-2215-00	66	-	-	2,500	2,500	2,500	2,500	2,500
Repairs - LED Streetlights	10-030-000-2215-35	7,924	22,789	2,587	20,000	20,000	20,000	20,000	20,000
Grounds Maintenance	10-030-000-2216-00	953	1,651	-	1,999	1,999	1,999	1,999	1,999
Weather Events	10-030-000-2217-00	3,614	10,418	2,347	15,000	15,000	15,000	15,000	15,000
Rental Contracts	10-030-000-2314-00	5,044	4,768	4,207	7,000	7,000	7,000	7,000	7,000
Office Supplies	10-030-000-2401-00	2,717	2,956	3,233	3,750	3,750	3,750	3,750	3,750
Furniture - Office	10-030-000-2402-00	3,755	1,250	-	2,000	2,000	2,000	2,000	2,000
Small Equipment - Not Office	10-030-000-2403-00	-	550	171	7,500	7,500	7,500	7,500	7,500
Small Equipment - Mechanics	10-030-000-2403-01	10,700	11,709	7,665	13,000	13,000	13,000	13,000	13,000
Heavy Equipment - Non-Capital Outlay	10-030-000-2403-10	15,277	5,634	1,295	20,000	20,000	20,000	20,000	20,000
Small Tools	10-030-000-2404-00	8,015	18,273	13,585	17,000	20,000	20,000	20,000	20,000
Small Tools - Field Crews	10-030-000-2404-01	9,175	8,426	3,949	17,000	20,000	20,000	20,000	20,000
Specialty Supplies - Chemicals	10-030-000-2405-32	150	7,182	7,318	10,000	12,000	12,000	12,000	12,000
Specialty Supplies - Drainage	10-030-000-2405-33	59,152	97,079	55,037	90,000	90,000	90,000	90,000	90,000
Specialty Supplies - Sidewalk	10-030-000-2405-35	27,206	21,723	35,192	35,000	40,000	40,000	40,000	40,000
Specialty Supplies - Signal	10-030-000-2405-37	1,705	8,387	114	10,000	10,000	10,000	10,000	10,000
Office Equipment	10-030-000-2406-00	479	4,560	3,342	4,670	4,670	4,670	4,670	4,670
Uniforms	10-030-000-2436-00	50,002	41,044	14,738	50,000	50,000	50,000	50,000	50,000
Uniforms - Protective Equipment	10-030-000-2436-01	24,701	28,679	22,509	30,000	35,000	35,000	35,000	35,000
Vehicle Maintenance	10-030-000-2601-00	12,459	18,953	14,042	25,000	28,000	28,000	28,000	28,000
Vehicle Maintenance - Public Works	10-030-000-2601-03	44,689	41,893	53,501	55,000	65,000	65,000	65,000	65,000
Vehicle Maintenance - City Clerk	10-030-000-2601-04	170	309	-	500	500	500	500	500
Vehicle Maintenance - Planning	10-030-000-2601-07	-	-	-	500	500	500	500	500
Vehicle Maintenance - Court	10-030-000-2601-08	-	1,506	-	500	500	500	500	500
Vehicle Maintenance - Mayor's Office	10-030-000-2601-13	23	397	-	500	500	500	500	500
Vehicle Maintenance - Revenue	10-030-000-2601-14	-	-	-	500	500	500	500	500
Vehicle Maintenance - Engineering	10-030-000-2601-15	3,429	3,999	857	3,500	3,500	3,500	3,500	3,500
Vehicle Maintenance - Senior Center	10-030-000-2601-16	280	-	-	500	900	900	900	900
Vehicle Maintenance - Facilities & Grounds Control	10-030-000-2601-17	-	966	532	3,500	3,500	3,500	3,500	3,500
Vehicle Maintenance - Information Technology	10-030-000-2601-18	467		1,038	900	900	900	900	900
Vehicle Maintenance - Building	10-030-000-2601-20	4,674	2,954	1,876	6,000	6,000	6,000	6,000	6,000

PUBLIC WORKS DEPARTMENT
FY 2026 Initial Budget

Department # 030

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Heavy Equipment Repairs	10-030-000-2608-00	9,111	15,963	10,974	55,000	55,000	55,000	55,000	55,000
Heavy Equipment Repairs - Public Works	10-030-000-2608-03	156,642	194,193	128,666	175,000	200,000	200,000	200,000	200,000
Small Equipment Repairs	10-030-000-2609-00	-	975	444	1,000	1,000	1,000	1,000	1,000
Wrecker Expense	10-030-000-2610-00	850	590	360	1,000	1,000	1,000	1,000	1,000
Training	10-030-000-2701-00	5,273	6,192	4,295	10,000	10,000	10,000	10,000	10,000
Auto Mileage	10-030-000-2703-00	-	85	-	200	200	200	200	200
Seminars	10-030-000-2704-00	-	320	934	2,500	2,500	2,500	2,500	2,500
Publications	10-030-000-2711-00	-	-	-	200	200	200	200	200
Association Dues	10-030-000-2712-00	1,032	311	425	1,032	1,032	1,032	1,032	1,032
Job Health	10-030-000-2807-00	1,423	1,357	2,267	700	700	700	700	700
Special Projects	10-030-000-2931-00	199,507	346,555	197,225	587,000	512,000	512,000	512,000	512,000
Special Projects - Roads	10-030-000-2931-31	-	5,567	1,300	20,000	20,000	20,000	20,000	20,000
TOTAL - OPEARATING EXPENDITURES		877,395	1,105,145	704,204	1,655,351	1,641,751	1,641,751	1,641,751	1,641,751
DEBT SERVICE									
Interest Expense	10-030-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-030-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-030-000-2951-00	300,889	455,024	14,029	15,000	-	-	-	-
Capital Outlay	10-030-000-2951-30	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		300,889	455,024	14,029	15,000	-	-	-	-
					15,000	-	-	-	-
TOTAL - PUBLIC WORKS DEPARTMENT - 030		\$ 4,026,992	\$ 4,690,599	\$ 3,763,568	\$ 5,938,160	\$ 5,940,297	\$ 5,983,283	\$ 5,983,283	\$ 5,983,283

CITY CLERK DEPARTMENT
FY 2026 Initial Budget

Department # 040

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-040-000-1101-00	\$ 223,345	\$ 255,226	\$ 259,726	\$ 320,277	\$ 328,284	\$ 331,657	\$ 331,657	\$ 331,657
Sick Leave Conversion to Cash	10-040-000-1106-00	-	3,496	2,115	3,496	3,496	3,496	3,496	3,496
Vacation Leave Conversion to Cash	10-040-000-1107-00	-	3,496	3,382	3,496	3,496	3,496	3,496	3,496
Overtime	10-040-000-1201-00	467	-	-	2,000	2,000	2,000	2,000	2,000
Payroll Taxes	10-040-000-1304-00	16,842	19,305	19,762	25,189	25,802	26,060	26,060	26,060
TOTAL - PERSONNEL SERVICES		240,654	281,523	284,985	354,458	363,078	366,709	366,709	366,709
OPERATING EXPENDITURES									
Election Expenditures	10-040-000-1914-00	68,676	-	1,399	100,000	25,000	25,000	25,000	25,000
Advertising/Publishing	10-040-000-2011-00	26,733	41,617	62,442	80,000	80,000	80,000	80,000	80,000
Printing	10-040-000-2021-00	75	28	31	1,000	1,000	1,000	1,000	1,000
Postage	10-040-000-2025-00	19,999	18,915	10,416	30,000	35,000	20,000	20,000	20,000
Telephone	10-040-000-2121-00	978	1,076	679	2,000	2,000	2,000	2,000	2,000
Miscellaneous	10-040-000-2170-00	9,760	8,120	6,233	10,000	10,000	10,000	10,000	10,000
Rental Contracts	10-040-000-2314-00	32,088	22,592	30,566	75,000	87,000	87,000	87,000	87,000
Office Supplies	10-040-000-2401-00	3,827	5,378	3,619	5,000	5,000	5,000	5,000	5,000
Furniture - Office	10-040-000-2402-00	1,455	471	50	40,000	40,000	40,000	40,000	40,000
Office Equipment	10-040-000-2406-00	5,252	1,825	2,000	5,000	5,000	5,000	5,000	5,000
Training	10-040-000-2701-00	1,304	6,551	3,983	10,000	10,000	10,000	10,000	10,000
Auto Mileage	10-040-000-2703-00	229	1,006	547	2,000	2,000	2,000	2,000	2,000
Publications	10-040-000-2711-00	3,117	4,598	8,730	12,500	12,500	12,500	12,500	12,500
Association Dues	10-040-000-2712-00	360	775	257	1,000	1,500	1,500	1,500	1,500
Software Subscription - Agenda Software	10-040-000-2713-04	-	7,400	-	-	-	-	-	-
TOTAL - OPERATING EXPENDITURES		173,853	120,352	130,952	373,500	316,000	301,000	301,000	301,000
DEBT SERVICE									
Interest Expense	10-040-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-040-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-040-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - CITY CLERK DEPARTMENT - 040		\$ 414,507	\$ 401,875	\$ 415,937	\$ 727,958	\$ 679,078	\$ 667,709	\$ 667,709	\$ 667,709

PARKS and RECREATION DEPARTMENT
FY 2026 Initial Budget

Department # 050

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-050-000-1101-00	\$ 1,208,799	\$ 1,443,611	\$ 1,684,650	\$ 2,545,386	\$ 2,273,250	\$ 2,302,595	\$ 2,302,595	\$ 2,302,595
Seasonal Employees	10-050-000-1201-00	256,224	418,067	463,327	622,278	620,000	620,000	620,000	620,000
Sick Leave Conversion to Cash	10-050-000-1106-00	-	14,317	11,333	15,600	15,600	15,600	15,600	15,600
Vacation Leave Conversion to Cash	10-050-000-1107-00	-	12,985	8,796	15,600	15,600	15,600	15,600	15,600
Overtime	10-050-000-1201-00	191	608	2,953	7,000	10,000	10,000	10,000	10,000
Payroll Taxes	10-050-000-1304-00	109,591	140,785	163,990	245,249	224,485	226,730	226,730	226,730
TOTAL - PERSONNEL SERVICES		1,574,805	2,030,373	2,335,049	3,451,113	3,158,935	3,190,525	3,190,525	3,190,525
OEPRATING EXPENDITURES					-				
Consultant Services	10-050-000-1917-00	91,097	90,981	110,949	130,000	285,000	285,000	285,000	285,000
Sub-Contract Work	10-050-000-1930-00	284,867	190,007	248,301	240,000	250,000	250,000	250,000	250,000
Transportation Services	10-050-000-1931-00	35,226	34,608	31,201	40,000	40,000	40,000	40,000	40,000
Tree Removal	10-050-000-1941-00	99,675	71,891	112,120	150,000	100,000	100,000	100,000	100,000
Advertising/Publishing	10-050-000-2011-00	226	883	5,765	7,300	6,000	6,000	6,000	6,000
Printing	10-050-000-2021-00	142	-	-	200	200	200	200	200
Postage	10-050-000-2025-00	-	-	-	-	250	250	250	250
Telephone	10-050-000-2121-00	17,687	17,054	13,681	35,000	35,000	35,000	35,000	35,000
Utilities	10-050-000-2131-00	316,391	362,749	319,318	400,000	425,000	425,000	425,000	425,000
Miscellaneous	10-050-000-2170-00	862	1,807	1,820	2,000	2,000	2,000	2,000	2,000
Janitorial	10-050-000-2201-00	28,781	218	1,399	3,000	3,000	3,000	3,000	3,000
Repairs - City Buildings	10-050-000-2211-00	77,788	2,598	8,708	8,000	50,000	50,000	50,000	50,000
Repairs - Pool	10-050-000-2212-00	16,745	19,934	33,377	40,000	280,000	280,000	280,000	280,000
Maintenance Contracts	10-050-000-2214-00	13,271	5,223	7,716	30,000	34,000	34,000	34,000	34,000
Repairs - General	10-050-000-2215-00	159,955	161,283	115,691	150,000	150,000	150,000	150,000	150,000
Grounds Maintenance	10-050-000-2216-00	8,230	2,311	1,122	10,000	10,000	10,000	10,000	10,000
Rental Contracts	10-050-000-2314-00	25,638	48,979	94,028	110,000	110,000	110,000	110,000	110,000
Office Supplies	10-050-000-2401-00	9,236	8,348	8,850	11,000	11,000	11,000	11,000	11,000
Furniture - Office	10-050-000-2402-00	767	547	2,173	2,500	2,250	2,250	2,250	2,250
Small Equipment - Not Office	10-050-000-2403-00	9,929	7,020	5,915	5,000	4,000	4,000	4,000	4,000
Small Tools	10-050-000-2404-00	2,771	17,472	2,501	7,000	5,000	5,000	5,000	5,000
Specialty Supplies	10-050-000-2405-00	76,342	116,662	96,701	270,000	290,000	290,000	290,000	290,000
Office Equipment	10-050-000-2406-00	-	6,613	14,582	15,500	5,000	5,000	5,000	5,000
Uniforms	10-050-000-2436-00	12,903	15,035	9,808	15,000	15,000	15,000	15,000	15,000
Uniforms - Protective Equipment	10-050-000-2436-01	2,846	3,738	4,318	4,000	6,000	6,000	6,000	6,000
Vehicle Maintenance	10-050-000-2601-00	23,560	29,524	6,080	25,000	10,000	10,000	10,000	10,000
Heavy Equipment Repairs	10-060-000-2608-00	30,541	28,810	34,670	31,000	31,000	31,000	31,000	31,000
Small Equipment Repairs	10-050-000-2609-00	3,532	6,160	3,909	6,000	6,000	6,000	6,000	6,000
Training	10-050-000-2701-00	4,779	15,497	12,069	11,000	11,000	11,000	11,000	11,000
Auto Mileage	10-050-000-2703-00	-	-	-	100	100	100	100	100
Association Dues	10-050-000-2712-00	1,495	213	1,608	2,500	2,500	2,500	2,500	2,500
Credit Card Bank Fees	10-050-000-2714-00	19,610	20,768	12,810	12,000	12,000	12,000	12,000	12,000
Job Health	10-050-000-2807-00	6,050	8,033	6,172	9,000	9,000	9,000	9,000	9,000
Special Projects	10-050-000-2931-00	418,407	1,449,335	986,154	1,380,000	2,100,000	300,000	300,000	300,000
Swimming Pool Operations	10-050-000-3500-00	69,849	49,879	53,129	55,000	40,000	40,000	40,000	40,000
Sports Program Equipment	10-050-000-3700-00	1,476	7,662	4,627	5,000	5,000	5,000	5,000	5,000
Sports Program Equipment - Soccer	10-050-000-3700-06	13,693	1,709	6,555	12,000	12,000	12,000	12,000	12,000
Sports Program Equipment - Baseball	10-050-000-3700-08	4,493	4,940	318	5,000	5,000	5,000	5,000	5,000
Sports Program Equipment - Girl's Softball	10-050-000-3700-10	1,290	1,393	-	1,500	1,500	1,500	1,500	1,500
Sports Program Equipment - Youth Volleyball	10-050-000-3700-20	23,515	17,986	6,171	30,000	20,000	20,000	20,000	20,000
Sports Program Equipment - Dublin Operations	10-050-000-3700-23	1,567	12,003	553	2,000	2,000	2,000	2,000	2,000
Sports Program Equipment - Pre-School	10-050-000-3700-31	14,955	23,951	12,137	15,000	15,000	15,000	15,000	15,000
Sports Program Equipment - Football	10-050-000-3700-40	1,098	-	1,762	1,800	1,000	1,000	1,000	1,000

PARKS and RECREATION DEPARTMENT
FY 2026 Initial Budget

Department # 050

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Community Center Souvenir Expenses	10-050-000-3791-00	-	-	-		10,000	10,000	10,000	10,000
Seasonal Programs	10-050-000-3800-00	47,477	49,840	54,125	55,000	55,000	55,000	55,000	55,000
Youth Basketball Expenditures	10-050-000-3800-60	64,418	60,656	51,364	50,000	50,000	50,000	50,000	50,000
Pickleball Expense	10-050-000-3800-70	945	2,507	2,644	2,900	3,000	3,000	3,000	3,000
Adult - Pickleball	10-050-000-3800-75	2,799	1,833	5,041	5,100	5,000	5,000	5,000	5,000
Adult - Programs	10-050-000-3800-80	78,249	72,433	53,806	80,000	80,000	80,000	80,000	80,000
Recreation Tournament Expenses	10-050-000-3810-00	8,790	(110)	(50)	16,000	20,000	20,000	20,000	20,000
Community Center Program Expenses	10-050-000-3900-00	-	-	9,352	20,000	-	-	-	-
Donation Uses - Senior Center	10-050-000-7550-00	-	-	-	-	-	-	-	-
Donation Uses - Recreation	10-050-000-7550-05	16,888	163,859	-	-	200,000	200,000	200,000	200,000
Madison 10K - 5K Run	10-050-000-7550-20	-	-	-	-	-	-	-	-
Neighborhood Park Account	10-050-000-7561-00	782,035	509,997	221,705	400,000	400,000	400,000	400,000	400,000
Nutrition Site	10-050-000-7570-00	-	-	-	-	-	-	-	-
TOTAL - OPERATING EXPENDITURES		2,932,886	3,714,793	2,796,755	3,918,400	5,224,800	3,424,800	3,424,800	3,424,800
DEBT SERVICE									
Interest Expense	10-050-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-050-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-050-000-2951-00	492,496	59,215	16,808	142,000	-	-	-	-
TOTAL - CAPITAL OUTLAY		492,496	59,215	16,808	142,000	-	-	-	-
TOTAL - RECREATION DEPARTMENT - 050		\$ 5,000,187	\$ 5,804,381	\$ 5,148,612	\$ 7,511,513	\$ 8,383,735	\$ 6,615,325	\$ 6,615,325	\$ 6,615,325

FIRE & RESCUE DEPARTMENT
FY 2026 Initial Budget

Department # 060

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-060-000-1101-00	\$ 5,349,406	\$ 5,813,043	\$ 5,429,760	\$ 6,278,112	\$ 7,245,000	\$ 7,328,368	\$ 7,328,368	\$ 7,328,368
Paramedic Incentive	10-060-000-1103-06	240,950	277,580	238,200	294,800	572,400	294,800	294,800	294,800
Sick Leave Conversion to Cash	10-060-000-1106-00	-	58,508	52,544	81,000	71,000	71,000	71,000	71,000
Vacation Leave Conversion to Cash	10-060-000-1107-00	-	48,767	44,471	71,000	61,000	61,000	61,000	61,000
Overtime	10-060-000-1201-00	677,776	737,031	465,486	656,000	665,000	665,000	665,000	665,000
Payroll Taxes	10-060-000-1304-00	463,483	515,043	466,350	564,640	659,002	644,143	644,143	644,143
TOTAL - PERSONNEL SERVICES		6,731,615	7,449,972	6,696,811	7,945,552	9,273,402	9,064,311	9,064,311	9,064,311
OPERATING EXPENDITURES									
Sub-Contract Work	10-060-000-1930-00	18,783	19,880	19,693	22,993	19,800	19,800	19,800	19,800
Advertising/Publishing	10-060-000-2011-00	-	75	-	-	-	-	-	-
Printing	10-060-000-2021-00	-	-	456	500	500	500	500	500
Telephone	10-060-000-2121-00	17,184	19,368	14,499	26,000	24,000	24,000	24,000	24,000
Utilities	10-060-000-2131-00	89,012	82,984	68,723	83,800	83,800	83,800	83,800	83,800
Miscellaneous	10-060-000-2170-00	-	77,202	(5)	-	-	-	-	-
Janitorial	10-060-000-2201-00	12,902	12,112	-	-	-	-	-	-
Repairs - City Buildings	10-060-000-2211-00	62,336	-	-	-	-	-	-	-
Maintenance Contracts	10-060-000-2214-00	79,290	-	88,084	110,000	110,000	110,000	110,000	110,000
Repairs - General	10-060-000-2215-00	15,749	-	5,015	12,000	12,000	12,000	12,000	12,000
Grounds Maintenance	10-060-000-2216-00	3,044	-	-	-	-	-	-	-
Rental Contracts	10-060-000-2314-00	3,761	4,267	3,225	6,000	9,000	9,000	9,000	9,000
Office Supplies	10-060-000-2401-00	14,422	6,997	6,352	9,500	10,000	10,000	10,000	10,000
Furniture - Office	10-060-000-2402-00	450	780	2,042	2,060	1,000	1,000	1,000	1,000
Firehouse Items	10-060-000-2402-06	-	29,598	8,831	215,000	100,000	100,000	100,000	100,000
Small Equipment - Not Office	10-060-000-2403-00	-	-	-	-	-	-	-	-
Equipment - Outfitting New Firetruck	10-060-000-2403-06	-	-	-	-	-	-	-	-
Small Tools	10-060-000-2404-00	360	176	-	3,500	3,500	3,500	3,500	3,500
Small Tools - Suppression	10-060-000-2404-10	15,511	144,596	27,761	40,000	100,000	60,000	60,000	60,000
Small Tools - EMS	10-060-000-2404-20	2,800	12,229	2,950	13,200	13,200	13,200	13,200	13,200
Specialty Supplies - Industrial	10-060-000-2405-61	9,366	19,395	2,613	12,000	12,000	12,000	12,000	12,000
Specialty Supplies - Industrial - Suppression	10-060-000-2405-62	4,086	2,534	2,704	12,000	12,000	12,000	12,000	12,000
Specialty Supplies - Industrial - EMS	10-060-000-2405-63	11,107	24,619	14,689	25,000	37,000	37,000	37,000	37,000
Specialty Supplies - Fitness	10-060-000-2405-64	-	7,034	7,770	7,770	-	-	-	-
Office Equipment	10-060-000-2406-00	5,170	8,064	1,361	12,170	8,500	8,500	8,500	8,500
Firemen	10-060-000-2412-00	2,269	2,476	3,067	3,500	6,000	6,000	6,000	6,000
Supplies - Investigative Materials	10-060-000-2413-01	2,938	5,089	3,236	5,000	5,000	5,000	5,000	5,000
Uniforms	10-060-000-2436-00	71,259	66,637	77,083	80,000	83,000	83,000	83,000	83,000
Uniforms - Protective Equipment	10-060-000-2436-01	154,466	107,715	70,238	124,200	100,000	100,000	100,000	100,000
Vehicle Maintenance - Fire	10-060-000-2601-00	44,301	24,583	26,039	25,000	30,000	30,000	30,000	30,000
Heavy Equipment Repairs - Fire	10-060-000-2608-00	82,079	152,491	121,069	115,000	125,000	125,000	125,000	125,000
Small Equipment Repairs	10-060-000-2609-00	-	-	-	1,000	1,000	1,000	1,000	1,000
Training	10-060-000-2701-00	146,700	91,852	79,194	114,300	127,000	127,000	127,000	127,000
Training - EMS Division Expenses	10-060-000-2701-05	70	84,556	30,250	72,000	113,000	113,000	113,000	113,000
City Emergency Manager / Safety Officer	10-060-000-2701-07	20,556	28,889	17,542	27,000	30,000	30,000	30,000	30,000
Community Risk Reduction (old 2413-00 & 2701-06)	10-060-000-2701-08	21,624	33,001	16,763	20,500	17,500	17,500	17,500	17,500
Publications	10-060-000-2711-00	2,983	2,015	1,241	3,000	3,000	3,000	3,000	3,000
Association Dues	10-060-000-2712-00	3,148	3,552	3,277	4,000	4,000	4,000	4,000	4,000
Job Health	10-060-000-2807-00	57,339	65,770	4,192	70,000	75,000	75,000	75,000	75,000
Grant Expenditures	10-060-000-2935-06	27,755	1,310	-	25,000	25,000	25,000	25,000	25,000
Donation Uses - Fire - tied to Fire Donation Bank Account	10-060-000-7550-06	37,033	15,702	3,250	90,000	90,000	90,000	90,000	90,000

FIRE & RESCUE DEPARTMENT
FY 2026 Initial Budget

Department # 060

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Safe Haven Baby Box Expenditure Account	10-060-000-7550-98	-	-	3,373	8,651	8,651	8,651	8,651	8,651
Donation Uses - Virtual Reality - <i>tied to Virtual Reality Donation Bank Account</i>	10-060-000-7550-99	230	110	-	7,000	7,000	7,000	7,000	7,000
TOTAL - OPERATING EXPENDITURES		1,040,083	1,157,658	736,577	1,408,644	1,406,451	1,366,451	1,366,451	1,366,451
DEBT SERVICE									
Interest Expense	10-060-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-060-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL OUTLAY									
Capital Outlay	10-060-000-2951-00	850	74	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		850	74	-	-	-	-	-	-
TOTAL - FIRE DEPARTMENT - 060		\$ 7,772,548	\$ 8,607,704	\$ 7,433,388	\$ 9,354,196	\$ 10,679,853	\$ 10,430,762	\$ 10,430,762	\$ 10,430,762

PLANNING / ECONOMIC DEVELOPMENT
FY 2026 Initial Budget

Department # 070

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-070-000-1101-00	\$ 496,588	\$ 540,315	\$ 479,891	\$ 634,504	\$ 636,463	\$ 642,853	\$ 642,853	\$ 642,853
Sick Leave Conversion to Cash	10-070-000-1106-00	-	2,004	2,207	5,000	2,500	2,500	2,500	2,500
Vacation Leave Conversion to Cash	10-070-000-1107-00	-	2,004	-	-	-	-	-	-
Overtime	10-070-000-1201-00	-	-	-	-	-	-	-	-
Payroll Taxes	10-070-000-1304-00	37,131	41,133	36,389	48,922	48,881	49,370	49,370	49,370
TOTAL - PERSONNEL SERVICES		533,719	585,456	518,487	688,426	687,844	694,723	694,723	694,723
OPERATING EXPENDITURES									
Consultant Services	10-070-000-1917-00	69,208	34,134	6,614	135,000	75,000	75,000	75,000	75,000
Board Expense	10-070-000-1920-00	3,548	3,504	929	5,000	5,000	5,000	5,000	5,000
Sub-Contract Work	10-070-000-1930-00	-	-	(850)	-	-	-	-	-
Advertising/Publishing	10-070-000-2011-00	685	-	591	4,000	2,000	2,000	2,000	2,000
Telephone	10-070-000-2121-00	1,294	630	457	2,000	1,500	1,500	1,500	1,500
Miscellaneous	10-070-000-2170-00	-	-	-	-	-	-	-	-
Rental Contracts	10-070-000-2314-00	3,493	3,508	7,444	10,000	10,000	10,000	10,000	10,000
Office Supplies	10-070-000-2401-00	1,277	779	787	1,300	1,300	1,300	1,300	1,300
Furniture - Office	10-070-000-2402-00	150	229	-	1,000	1,000	1,000	1,000	1,000
Office Equipment	10-070-000-2406-00	1,227	249	-	1,500	1,000	1,000	1,000	1,000
Training	10-070-000-2701-00	7,587	2,342	5,166	10,000	10,000	10,000	10,000	10,000
Auto Mileage	10-070-000-2703-00	469	-	892	1,000	1,000	1,000	1,000	1,000
Publications	10-070-000-2711-00	-	-	30	100	100	100	100	100
Association Dues	10-070-000-2712-00	790	1,448	1,784	3,000	3,000	3,000	3,000	3,000
Job Health	10-070-000-2807-00	163	-	-	200	200	200	200	200
Progress/Development	10-070-000-2920-00	18,790	50,342	21,091	75,000	55,000	55,000	55,000	55,000
Special Projects	10-070-000-2931-00	-	-	2,850	190,000	155,000	155,000	155,000	155,000
TOTAL - OPERATING EXPENDITURES		108,681	97,165	47,785	439,100	321,100	321,100	321,100	321,100
DEBT SERVICE									
Interest Expense	10-070-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-070-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-070-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - PLANNING / ECONOMIC DEVELOPMENT DEPARTMENT - 070		\$ 642,400	\$ 682,621	\$ 566,272	\$ 1,127,526	\$ 1,008,944	\$ 1,015,823	\$ 1,015,823	\$ 1,015,823

MUNICIPAL COURT DEPARTMENT
FY 2026 Initial Budget

Department # 080

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-080-000-1101-00	\$ 420,307	\$ 448,614	\$ 397,134	\$ 506,155	\$ 520,675	\$ 526,634	\$ 526,634	\$ 526,634
Salaries - Bailiff	10-080-000-1101-08	7,188	8,428	8,141	15,750	15,750	15,750	15,750	15,750
Sick Leave Conversion to Cash	10-080-000-1106-00	-	3,956	3,488	6,000	6,000	6,000	6,000	6,000
Vacation Leave Conversion to Cash	10-080-000-1107-00	-	1,978	2,037	6,000	6,000	6,000	6,000	6,000
Overtime	10-080-000-1201-00	4,074	558	1,468	5,000	5,000	5,000	5,000	5,000
Overtime - Bailiff	10-080-000-1201-08	30,172	33,365	26,434	42,449	42,449	42,449	42,449	42,449
Payroll Taxes	10-080-000-1304-00	34,610	37,240	33,139	44,474	45,584	46,040	46,040	46,040
TOTAL - PERSONNEL SERVICES		496,351	534,139	471,841	625,828	641,458	647,873	647,873	647,873
OPERATING EXPENDITURES									
Domestic Violence Trust Fund	10-080-000-1813-00	100	100	200	1,000	1,000	1,000	1,000	1,000
Alabama Interlock Indigent Fund	10-080-000-1814-00	1,087	884	476	8,000	8,000	8,000	8,000	8,000
DPS Interlock Fund	10-080-000-1815-00	1,693	1,562	836	5,000	5,000	5,000	5,000	5,000
Impaired Driving Prevention & Enforcement Fund	10-080-000-1816-00	7,262	8,330	4,265	27,000	27,000	27,000	27,000	27,000
State Judicial Admin Fund	10-080-000-1817-00	52,172	56,742	51,467	70,000	95,000	95,000	95,000	95,000
Presiding Circuit Judge Judicial Admin Fund	10-080-000-1818-00	10,575	11,344	8,809	18,000	18,000	18,000	18,000	18,000
Circuit Clerk's Judicial Admin Fund	10-080-000-1819-00	10,575	11,337	10,055	18,000	18,000	18,000	18,000	18,000
Fair Trial Fund	10-080-000-1820-00	57,215	80,753	71,521	80,000	80,000	80,000	80,000	80,000
Crime Victims Compensation	10-080-000-1821-00	14,116	15,232	14,163	20,000	30,000	30,000	30,000	30,000
Alabama Peace Officers	10-080-000-1824-00	26,150	28,363	25,702	40,000	50,000	50,000	50,000	50,000
Diversion	10-080-000-1825-00	882	882	217	2,000	3,000	3,000	3,000	3,000
State Court Costs - All	10-080-000-1845-00	329,556	347,326	309,915	450,000	475,000	475,000	475,000	475,000
Citizenship Trust Fund	10-080-000-1846-00	5,027	5,447	4,942	8,000	8,000	8,000	8,000	8,000
Fair Trial Tax (To State)	10-080-000-1847-00	19,382	18,226	5,978	40,000	40,000	40,000	40,000	40,000
Madison County - District Attorney's Fund	10-080-000-1848-00	61,078	65,791	55,893	85,000	85,000	85,000	85,000	85,000
Limestone County - District Attorney's Fund	10-080-000-1849-00	1,368	1,966	4,162	4,000	8,000	8,000	8,000	8,000
Interpreting Services	10-080-000-1850-00	-	-	867	2,000	2,000	2,000	2,000	2,000
Sub-Contract Work	10-080-000-1930-00	3,068	4,725	7,735	4,500	9,000	9,000	9,000	9,000
Printing	10-080-000-2021-00	1,248	1,432	1,342	2,000	2,000	2,000	2,000	2,000
Telephone	10-080-000-2121-00	2,055	2,205	1,709	2,500	2,500	2,500	2,500	2,500
Miscellaneous	10-080-000-2170-00	888	1,175	859	2,000	2,000	2,000	2,000	2,000
Repairs - City Buildings - <i>transfer From Court Fund (Fund #74) - to cover courtroom carpet costs</i>	10-080-000-2211-00	455	300	-	500	1,000	1,000	1,000	1,000
Maintenance Contracts	10-080-000-2214-00	7,776	8,133	5,926	11,000	11,000	11,000	11,000	11,000
Rental Contracts	10-080-000-2314-00	1,686	1,518	1,247	2,000	2,000	2,000	2,000	2,000
Office Supplies	10-080-000-2401-00	7,222	5,818	5,872	7,000	8,000	8,000	8,000	8,000
Furniture - Office	10-080-000-2402-00	1,872	369	973	1,000	2,000	2,000	2,000	2,000
Office Equipment - computers - <i>transfer From Court Fund (Fund # 74) - to cover computer costs</i>	10-080-000-2406-00	10,600	2,395	9,187	16,000	12,000	12,000	12,000	12,000
Training - <i>transfer From Court Fund (Fund # 74) - to cover training</i>	10-080-00-2701-00	7,809	13,861	7,135	8,000	8,000	8,000	8,000	8,000
Auto Mileage	10-080-000-2703-00	1,230	889	638	1,000	1,000	1,000	1,000	1,000
Publications	10-080-000-2711-00	677	552	245	1,000	1,000	1,000	1,000	1,000
Association Dues	10-080-000-2712-00	150	150	-	200	200	200	200	200
Jail Expense - <i>\$140,000 transferred in from Court Fund (Fund # 74) - to assist General Fund with jail expenses</i>	10-080-000-2932-00	311,958	377,147	332,756	400,000	400,000	400,000	400,000	400,000
TOTAL - OPERATING EXPENDITURES		956,932	1,074,954	945,092	1,336,700	1,414,700	1,414,700	1,414,700	1,414,700
DEBT SERVICE									
Interest Expense	10-080-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-080-000-8500-00	-	-	-	-	-	-	-	-

MUNICIPAL COURT DEPARTMENT
FY 2026 Initial Budget

Department # 080

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-080-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - COURT DEPARTMENT - 080		\$ 1,453,283	\$ 1,609,093	\$ 1,416,933	\$ 1,962,528	\$ 2,056,158	\$ 2,062,573	\$ 2,062,573	\$ 2,062,573

CITY COUNCIL
FY 2026 Initial Budget

Department # 090

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-090-000-1101-00	\$ 127,178	\$ 131,379	\$ 110,741	\$ 135,900	\$ 143,900	\$ 145,339	\$ 145,339	\$ 145,339
Payroll Taxes	10-090-000-1304-00	9,187	9,568	8,124	10,396	11,008	11,118	11,118	11,118
TOTAL - PERSONNEL SERVICES		136,365	140,947	118,865	146,296	154,908	156,457	156,457	156,457
OPERATING EXPENDITURES									
Telephone	10-090-000-2121-00	2,331	2,362	1,341	3,000	3,000	3,000	9,300	9,300
Miscellaneous	10-090-000-2170-00	3,359	3,906	1,534	3,250	3,250	3,250	3,250	3,250
Office Supplies	10-090-000-2401-00	-	-	102	250	250	250	250	250
Auto Mileage	10-090-000-2703-00	124	-	524	200	200	200	200	200
Seminars	10-090-000-2704-00	3,644	3,092	12,784	21,000	21,000	21,000	21,000	21,000
Association Dues	10-090-000-2712-00	275	-	670	800	800	800	800	800
Special Projects	10-090-000-2931-00	50,353	12,751	40,772	125,000	125,000	125,000	75,000	75,000
TOTAL - OPERATING EXPENDITURES		60,086	22,111	57,727	153,500	153,500	153,500	109,800	109,800
DEBT SERVICE									
Interest Expense	10-090-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-090-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-090-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - CITY COUNCIL - 090		\$ 196,451	\$ 163,058	\$ 176,592	\$ 299,796	\$ 308,408	\$ 309,957	\$ 266,257	\$ 266,257

FINANCE DEPARTMENT
FY 2026 Initial Budget

Department # 100

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-100-000-1101-00	\$ 489,281	\$ 534,944	\$ 483,684	\$ 633,214	\$ 628,542	\$ 635,008	\$ 635,008	\$ 635,008
Sick Leave Conversion to Cash	10-100-000-1106-00	-	11,420	11,687	13,600	13,600	13,600	13,600	13,600
Vacation Leave Conversion to Cash	10-100-000-1107-00	-	5,353	7,328	4,500	4,500	4,500	4,500	4,500
Overtime	10-100-000-1201-00	-	-	-	-	-	-	-	-
Payroll Taxes	10-100-000-1304-00	36,998	41,492	38,160	49,826	49,468	49,963	49,963	49,963
TOTAL - PERSONNEL SERVICES		526,279	593,202	540,859	701,140	696,110	703,071	703,071	703,071
OPERATING EXPENDITURES									
Audit Fees - (General City Audit)	10-100-000-1910-00	73,000	89,675	105,204	89,800	94,000	94,000	94,000	94,000
Audit Fees - (A-133 - Yellow Book)	10-100-000-1910-01	-	7,100	13,500	7,600	14,000	14,000	14,000	14,000
Audit Fees - (BallCorp Special Procedures Review)	10-100-000-1910-02	12,600	13,600	7,600	14,600	14,600	14,600	14,600	14,600
Consultant Services	10-100-000-1917-00	12,413	7,205	525	7,000	10,000	10,000	10,000	10,000
Printing	10-100-000-2021-00	-	-	-	150	150	150	150	150
Telephone	10-100-000-2121-00	1,625	1,693	2,344	3,600	3,600	3,600	3,600	3,600
Miscellaneous	10-100-000-2170-00	129	368	1	150	150	150	150	150
Maintenance Contracts	10-100-000-2214-00	9,356	9,791	634	11,000	2,500	2,500	2,500	2,500
Repairs - General	10-100-000-2215-00	405	-	-	-	1,000	1,000	1,000	1,000
Rental Contracts	10-100-000-2314-00	4,581	4,103	2,958	5,300	5,300	5,300	5,300	5,300
Office Supplies	10-100-000-2401-00	5,394	7,387	2,488	4,000	4,000	4,000	4,000	4,000
Furniture - Office	10-100-000-2402-00	16,773	182	640	750	6,000	6,000	6,000	6,000
Small Equipment - Not Office	10-100-000-2403-00	-	358	-	400	-	-	-	-
Office Equipment	10-100-000-2406-00	9,410	1,943	2,913	6,000	3,500	3,500	3,500	3,500
Training	10-100-000-2701-00	1,409	428	750	750	2,500	2,500	2,500	2,500
Publications	10-100-000-2711-00	2,761	3,214	-	3,250	1,000	1,000	1,000	1,000
Association Dues	10-100-000-2712-00	2,077	2,760	2,365	1,250	2,500	2,500	2,500	2,500
Job Health	10-100-000-2807-00	-	-	65	-	-	-	-	-
Special Projects	10-100-000-2931-00	3,438	10,963	9,584	12,100	12,000	12,000	12,000	12,000
TOTAL - OPERATING EXPENDITURES		155,371	160,770	151,571	167,700	176,800	176,800	176,800	176,800
DEBT SERVICE									
Interest Expense	10-100-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-100-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-100-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - FINANCE DEPARTMENT - 100		\$ 681,650	\$ 753,979	\$ 692,430	\$ 868,840	\$ 872,910	\$ 879,871	\$ 879,871	\$ 879,871

HUMAN RESOURCES DEPARTMENT
FY 2026 Initial Budget

Department # 120

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-120-000-1101-00	\$ 403,712	\$ 480,295	\$ 385,890	\$ 498,047	\$ 540,400	\$ 546,034	\$ 546,034	\$ 546,034
Sick Leave Conversion to Cash	10-120-000-1106-00	-	7,272	3,595	10,000	10,000	10,000	10,000	10,000
Vacation Leave Conversion to Cash	10-120-000-1107-00	-	7,272	3,930	10,000	10,000	10,000	10,000	10,000
Overtime	10-120-000-1201-00	79	132	223	3,000	3,000	3,000	3,000	3,000
Employee Retirement	10-120-000-1301-00	1,975,940	2,325,817	2,524,124	2,896,570	3,094,870	3,094,870	3,094,870	3,094,870
State Unemployment Insurance	10-120-000-1303-00	4,524	25	1,780	45,000	20,000	20,000	20,000	20,000
Payroll Taxes	10-120-000-1304-00	29,862	37,261	29,393	39,860	43,100	43,531	43,531	43,531
Employee Assistance Program	10-120-000-1305-00	1,575	9,844	10,169	35,000	10,000	10,000	10,000	10,000
Employee Tuition Assistance Program	10-120-000-1305-01	23,222	9,235	6,542	30,000	20,000	20,000	20,000	20,000
Wellness Counselor - Compensation	10-120-000-1306-00	-	-	-	-	38,000	38,000	38,000	38,000
Wellness Counselor - Expenses	10-120-000-1306-01	-	-	-	-	1,000	1,000	1,000	1,000
Employee Recruitment	10-120-000-1310-00	692	-	396	10,000	25,000	25,000	25,000	25,000
Flex Spending Account	10-120-000-1330-00	-	-	-	-	50,000	-	-	-
Vision Insurance	10-120-000-1332-00	409	366	2,819	10,000	5,000	5,000	5,000	5,000
Life Insurance	10-120-000-1334-00	11,644	16,358	20,419	25,000	25,000	25,000	25,000	25,000
Dental Insurance	10-120-000-1335-00	1,670	659	4,944	10,000	5,000	5,000	5,000	5,000
Health Insurance	10-120-000-1336-00	3,694,556	4,066,504	4,079,648	4,850,000	5,536,011	5,000,000	5,000,000	5,000,000
Cancer Insurance - Fire	10-120-000-1339-00	14,126	10,312	17,915	20,000	25,000	25,000	25,000	25,000
TOTAL - PERSONNEL SERVICES		6,162,011	6,971,352	7,091,787	8,492,477	9,461,381	8,881,435	8,881,435	8,881,435
OPERATING EXPENDITURES									
Software Support Contract	10-120-000-1915-00	-	-	-	-	65,000	65,000	65,000	65,000
Sub-Contract Work	10-120-000-1930-00	29,499	51,114	58,800	97,500	45,000	45,000	45,000	45,000
Printing	10-120-000-2021-00	2,290	1,212	260	3,000	3,000	3,000	3,000	3,000
Postage	10-120-000-2025-00	-	-	-	100	-	-	-	-
Telephone	10-120-000-2121-00	750	900	750	2,200	2,200	2,200	2,200	2,200
Miscellaneous	10-120-000-2170-00	1,004	918	1,129	1,500	1,500	1,500	1,500	1,500
Rental Contracts	10-120-000-2314-00	23,902	31,400	35,329	50,000	25,000	25,000	25,000	25,000
Office Supplies	10-120-000-2401-00	2,924	3,574	2,779	4,000	4,000	4,000	4,000	4,000
Furniture - Office	10-120-000-2402-00	115	2,621	613	10,000	15,000	15,000	15,000	15,000
Office Equipment	10-120-000-2406-00	4,294	3,593	4,661	7,500	7,500	7,500	7,500	7,500
Training	10-120-000-2701-00	10,874	6,955	7,499	20,000	15,000	15,000	15,000	15,000
Auto Mileage	10-120-000-2703-00	105	-	81	1,000	500	500	500	500
Publications	10-120-000-2711-00	-	-	-	600	-	-	-	-
Association Dues	10-120-000-2712-00	1,624	2,176	1,171	4,000	2,500	2,500	2,500	2,500
Job Health	10-120-000-2807-00	488	-	352	5,500	5,000	5,000	5,000	5,000
Safety Equipment	10-120-000-2921-00	5,763	9,301	3,583	11,000	10,000	10,000	10,000	10,000
Special Projects	10-120-000-2931-00	1,457	6,194	12,803	15,000	25,000	25,000	25,000	25,000
TOTAL - OPERATING EXPENDITURES		85,089	119,958	129,810	232,900	226,200	226,200	226,200	226,200
DEBT SERVICE									
Interest Expense	10-120-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-120-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-120-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - HUMAN RESOURCES DEPARTMENT - 120		\$ 6,247,100	\$ 7,091,310	\$ 7,221,597	\$ 8,725,377	\$ 9,687,581	\$ 9,107,635	\$ 9,107,635	\$ 9,107,635

MAYOR'S OFFICE
FY 2026 Initial Budget

Department # 130

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-130-000-1101-00	\$ 354,010	\$ 456,315	\$ 395,976	\$ 470,485	\$ 511,072	\$ 516,211	\$ 546,211	\$ 546,211
Sick Leave Conversion to Cash	10-130-000-1106-00	-	-	1,408	1,400	1,400	1,400	1,400	1,400
Vacation Leave Conversion to Cash	10-130-000-1107-00	-	-	1,408	1,400	1,400	1,400	1,400	1,400
Overtime	10-130-000-1201-00	-	-	-	-	-	-	-	-
Payroll Taxes	10-130-000-1304-00	26,416	34,043	30,152	36,206	39,311	39,704	41,999	41,999
TOTAL - PERSONNEL SERVICES		380,426	490,358	428,944	509,491	553,183	558,715	591,010	591,010
OPERATING EXPENDITURES									
Advertising/Publishing	10-130-000-2011-00	-	-	-	500	500	500	500	500
Printing	10-130-000-2021-00	137	61	-	500	500	500	500	500
Telephone	10-130-000-2121-00	821	759	459	2,000	2,000	2,000	2,000	2,000
Miscellaneous	10-130-000-2170-00	699	564	65	500	500	500	500	500
Rental Contracts	10-130-000-2314-00	2,395	2,361	2,231	3,000	3,000	3,000	3,000	3,000
Office Supplies	10-130-000-2401-00	1,149	1,325	983	1,500	1,500	1,500	1,500	1,500
Furniture - Office	10-130-000-2402-00	-	-	-	2,500	2,500	2,500	2,500	2,500
Office Equipment	10-130-000-2406-00	15,851	-	3,689	15,000	15,000	15,000	15,000	15,000
Communication Division - Expenditures	10-130-000-2407-00	-	2,429	2,788	5,000	5,000	5,000	5,000	5,000
Training	10-130-000-2701-00	3,049	5,262	5,250	5,800	5,800	5,800	5,800	5,800
Seminars	10-130-000-2704-00	-	2,208	2,105	3,000	3,000	3,000	3,000	3,000
Publications	10-130-000-2711-00	-	-	-	500	500	500	500	500
Association Dues	10-130-000-2712-00	675	1,525	1,588	2,000	2,000	2,000	2,000	2,000
Expense Allowance	10-130-000-2750-00	8,113	19,993	11,770	20,000	20,000	20,000	20,000	20,000
Progress/Development	10-130-000-2920-00	1,241	2,925	2,623	4,000	4,000	4,000	4,000	4,000
Special Projects	10-130-000-2931-00	22,142	31,456	21,697	75,000	75,000	75,000	75,000	75,000
TOTAL - OPERATING EXPENDITURES		56,272	70,868	55,248	140,800	140,800	140,800	140,800	140,800
DEBT SERVICE									
Interest Expense	10-130-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-130-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-130-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - MAYOR'S OFFICE - 130		\$ 436,698	\$ 561,226	\$ 484,192	\$ 650,291	\$ 693,983	\$ 699,515	\$ 731,810	\$ 731,810

REVENUE DEPARTMENT
FY 2026 Initial Budget

Department #140

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-140-000-1101-00	\$ 202,927	\$ 142,069	\$ 128,239	\$ 172,609	\$ 179,700	\$ 181,547	\$ 181,547	\$ 181,547
Sick Leave Conversion to Cash	10-140-000-1106-00	-	1,128	1,036	3,000	3,000	3,000	3,000	3,000
Vacation Leave Conversion to Cash	10-140-000-1107-00	-	1,128	345	2,000	2,000	2,000	2,000	2,000
Overtime	10-140-000-1201-00	-	-	-	-	-	-	-	-
Payroll Taxes	10-140-000-1201-00	15,333	10,765	9,679	13,587	14,130	14,271	14,271	14,271
TOTAL - PERSONNEL SERVICES		218,260	155,090	139,299	191,196	198,830	200,818	200,818	200,818
OPERATING EXPENDITURES									
Consultant Services	10-140-000-1917-00	3,769	14,606	35,456	40,000	40,000	40,000	40,000	40,000
Printing	10-140-000-2021-00	13,511	7,307	6,346	15,000	15,000	15,000	15,000	15,000
Telephone	10-140-000-2121-00	-	600	525	900	900	900	900	900
Miscellaneous	10-140-000-2170-00	407	715	933	1,000	1,000	1,000	1,000	1,000
Maintenance Contracts	10-140-000-2214-00	3,750	3,930	5,061	8,000	8,000	8,000	8,000	8,000
Rental Contracts	10-140-000-2314-00	2,555	2,720	1,924	3,000	3,000	3,000	3,000	3,000
Office Supplies	10-140-000-2401-00	4,899	1,479	878	5,000	5,000	5,000	5,000	5,000
Furniture - Office	10-140-000-2402-00	2,105	187	-	1,500	1,500	1,500	1,500	1,500
Office Equipment	10-140-000-2406-00	295	567	186	1,500	1,500	1,500	1,500	1,500
Training	10-140-000-2701-00	3,407	7,371	3,489	9,000	9,000	9,000	9,000	9,000
Association Dues	10-140-000-2712-00	175	75	115	300	300	300	300	300
TOTAL - OPERATING EXPENDITURES		34,873	39,557	54,913	85,200	85,200	85,200	85,200	85,200
DEBT SERVICE									
Interest Expense	10-140-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-140-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-140-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - REVENUE DEPARTMENT - 140		\$ 253,133	\$ 194,647	\$ 194,212	\$ 276,396	\$ 284,030	\$ 286,018	\$ 286,018	\$ 286,018

ENGINEERING DEPARTMENT
FY 2026 Initial Budget

Department #150

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-150-000-1101-00	\$ 644,724	\$ 802,601	\$ 831,012	\$ 1,069,483	\$ 1,090,205	\$ 1,101,257	\$ 1,101,257	\$ 1,101,257
Sick Leave Conversion to Cash	10-150-000-1106-00	-	7,002	3,470	7,000	7,000	7,000	7,000	7,000
Vacation Leave Conversion to Cash	10-150-000-1107-00	-	4,311	4,391	7,000	7,000	7,000	7,000	7,000
Overtime	10-150-000-1201-00	146	945	487	1,000	1,000	1,000	1,000	1,000
Payroll Taxes	10-150-000-1304-00	48,041	60,319	63,081	82,963	84,548	85,394	85,394	85,394
TOTAL - PERSONNEL SERVICES		692,911	875,178	902,441	1,167,446	1,189,753	1,201,651	1,201,651	1,201,651
OPERATING EXPENDITURES									
Consultant Services	10-150-000-1917-00	9,843	17,550	38,975	187,750	165,000	165,000	165,000	165,000
Consultant Services - Engineering Projets	10-150-000-1917-15	473,058	552,384	253,134	1,363,300	1,565,000	1,015,000	1,015,000	1,015,000
Sub-Contract Work	10-150-000-1930-00	9,432	13,433	3,600	35,000	32,000	32,000	32,000	32,000
Advertising/Publishing	10-150-000-2011-00	452	-	-	3,000	3,000	3,000	3,000	3,000
Printing	10-150-000-2021-00	2,046	491	680	5,600	5,200	5,200	5,200	5,200
Telephone	10-150-000-2121-00	4,699	6,007	4,577	7,900	6,840	6,840	6,840	6,840
Miscellaneous	10-150-000-2170-00	2,392	4,493	1,698	4,900	4,000	4,000	4,000	4,000
Maintenance Contracts	10-150-000-2214-00	23,480	24,650	37,958	56,400	64,000	64,000	64,000	64,000
Repairs - Collector Roads	10-150-000-2215-15	1,512,316	488,437	528,132	1,858,600	1,140,500	940,500	940,500	940,500
Repairs - Collector Roads - ADA Sidewalks	10-150-000-2215-16	29,470	53,352	-	540,000	594,050	394,050	394,050	394,050
Rental Contracts	10-150-000-2314-00	3,191	3,544	2,807	5,400	5,400	5,400	5,400	5,400
Office Supplies	10-150-000-2401-00	2,706	4,846	2,799	6,000	6,000	6,000	6,000	6,000
Furniture - Office	10-150-000-2402-00	1,384	1,355	510	5,000	5,000	5,000	5,000	5,000
Small Equipment - Not Office	10-150-000-2403-00	1,680	-	123	-	-	-	-	-
Small Tools	10-150-000-2404-00	3,255	3,073	1,435	3,500	3,500	3,500	3,500	3,500
Office Equipment	10-150-000-2406-00	14,535	11,067	4,156	12,300	8,500	8,500	8,500	8,500
Uniforms	10-150-000-2436-00	1,940	2,206	852	3,200	4,800	4,800	4,800	4,800
Training	10-150-000-2701-00	1,019	5,763	9,707	12,000	12,000	12,000	12,000	12,000
Seminars	10-150-000-2704-00	5,004	7,634	9,462	12,000	12,000	12,000	12,000	12,000
Publications	10-150-000-2711-00	233	920	128	500	500	500	500	500
Association Dues	10-150-000-2712-00	1,606	(652)	2,855	5,100	4,164	4,164	4,164	4,164
Job Health	10-150-000-2807-00	-	-	-	-	-	-	-	-
Special Projects	10-150-000-2931-00	43,950	41,150	36,165	55,000	45,500	45,500	45,500	45,500
TOTAL - OPERATING EXPENDITURES		2,147,691	1,241,703	939,753	4,182,450	3,686,954	2,736,954	2,736,954	2,736,954
DEBT SERVICE									
Interest Expense	10-150-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-150-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL OUTLAY									
Capital Outlay	10-150-000-2951-00	1,088,727	1,197,048	834,630	1,345,740	1,629,500	1,629,500	1,629,500	1,629,500
Capital Outlay - Greenway Exptenditures	10-150-000-2951-50	-	-	-	-	-	-	-	-
Capital Outlay - Tap Grant - Phase # 1	10-150-000-2951-90	-	-	-	-	-	-	-	-
Project 22-013 Oakland Springs Lift Station	10-150-000-2955-42	-	-	-	-	-	-	-	-
Project 22-012 Madison Blvd. Bridge Joint Repair	10-150-000-2955-43	433,372	112,265	-	-	-	-	-	-
Project 20-002 Madison Blvd. Resurfacing and Signalization (\$5M ALDOT Res. 2020-164-R)	10-150-000-2955-44	1,031,429	93,107	50,603	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		2,553,528	1,402,420	885,233	1,345,740	1,629,500	1,629,500	1,629,500	1,629,500
TOTAL - ENGINEERING DEPARTMENT - 150		\$ 5,394,130	\$ 3,519,301	\$ 2,727,427	\$ 6,695,636	\$ 6,506,207	\$ 5,568,105	\$ 5,568,105	\$ 5,568,105

**CAPITAL OUTLAY
ENGINEERING DEPARTMENT
FY 2026 Initial Budget
Account Number: 10-150-000-2951-xx
Submitted by: Engineering Department**

DEPARTMENT REQUESTED		
Requested Capital Outlay - Beginning of Fiscal Year 2026		
FY 2026 CAPITAL REQUESTS		
Project #19-047 Wall Triana & Graphics (CE&I and ALDOT Closeout)	\$ 78,300.00	10-150-000-2951-00
Project #22-006 Palmer Rd. Bridges (BIN 2495 and 2496) (H&H - Garver)	\$ 128,200.00	10-150-000-2951-00
Project #22-006 Palmer Pedestrian Bridges	\$ 36,000.00	10-150-000-2951-00
Project #22-023 WT and Gooch Sidewalk and Signal (Design - Kimley-Horn)	\$ 2,500.00	10-150-000-2951-00
Project #22-038 Burgreen and Hardiman Signal ROW Acquisition	\$ 7,000.00	10-150-000-2951-00
Project #22-039 Segers and Maecille Widening (Design - OHM)	\$ 6,000.00	10-150-000-2951-00
Project #22-041 Slaughter Road & Eastview (Joint Project w/Madison Co & HSV)	\$ 970,000.00	10-150-000-2951-00
Project #23-004 3 Lane HSV-BF (Design - Capstone - Holladay to Bellawoods)	\$ 16,000.00	10-150-000-2951-00
Project #22-036 Roundabout HSV-BF and Burgreen Electric Utility Relocation	\$ 230,000.00	10-150-000-2951-00
Project #23-021 Kyser DA Sidewalk (TCE Purchase)	\$ 5,500.00	10-150-000-2951-00
Special Projects	\$ 150,000.00	10-150-000-2951-00
TOTAL FY 2025 CAPITAL OUTLAY	\$ 1,629,500	

SENIOR CENTER
(Division of Parks & Recreation Department)
FY 2026 Initial Budget

Department # 160

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-160-000-1101-00	\$ 178,122	\$ 245,461	\$ 252,980	\$ 432,631	\$ 331,785	\$ 335,717	\$ 335,717	\$ 335,717
Seasonal Employees	10-160-000-1105-00	-	-	-	57,460	55,000	55,000	55,000	55,000
Sick Leave Conversion to Cash	10-160-000-1106-00	-	-	-	3,200	3,200	3,200	3,200	3,200
Vacation Leave Conversion to Cash	10-160-000-1107-00	-	-	-	3,200	3,200	3,200	3,200	3,200
Overtime	10-160-000-1201-00	20	-	-	-	-	-	-	-
Payroll Taxes	10-160-000-1304-00	13,029	18,317	19,153	37,982	30,079	30,379	30,379	30,379
TOTAL - PERSONNEL SERVICES		191,171	263,778	272,133	534,473	423,264	427,496	427,496	427,496
OPERATING EXPENDITURES									
Consultant Services	10-160-000-1917-00	-	437	-	1,000	1,000	1,000	1,000	1,000
Sub-Contract Work	10-160-000-1930-00	80,237	71,972	87,700	150,000	50,000	50,000	50,000	50,000
Tree-Removal	10-160-000-1941-00	1,690	-	-	-	-	-	-	-
Advertising & Publishing	10-160-000-2011-00	22	2,871	533	1,000	1,000	1,000	1,000	1,000
Printing	10-160-000-2021-00	124	-	-	200	200	200	200	200
Postage	10-160-000-2025-00	-	275	-	500	500	500	500	500
Telephone	10-160-000-2121-00	3,407	4,128	2,982	7,000	5,000	5,000	5,000	5,000
Utilities	10-160-000-2131-00	21,436	17,534	-	-	-	-	-	-
Miscellaneous	10-160-000-2170-00	491	465	971	1,000	2,000	2,000	2,000	2,000
Janitorial	10-160-000-2201-00	8,431	6,379	7,315	5,000	2,000	2,000	2,000	2,000
Repairs - City Buildings	10-160-000-2211-00	6,237	-	-	-	-	-	-	-
Maintenance Contracts	10-160-000-2214-00	2,993	5,524	4,110	6,000	6,000	6,000	6,000	6,000
Repairs - General	10-160-000-2215-00	2,686	-	1,250	3,000	3,000	3,000	3,000	3,000
Grounds Maintenance	10-160-000-2216-00	2,970	-	-	-	-	-	-	-
Rental Contracts	10-160-000-2314-00	4,957	4,866	5,443	8,000	8,000	8,000	8,000	8,000
Office Supplies	10-160-000-2401-00	4,136	5,047	5,961	4,000	4,000	4,000	4,000	4,000
Furniture - Office	10-160-000-2402-00	150	-	4,197	500	250	250	250	250
Small Equipment - Not Office	10-160-000-2403-00	1,783	386	2,854	500	500	500	500	500
Small Tools	10-160-000-2404-00	2,308	2,085	-	1,000	1,000	1,000	1,000	1,000
Specialty Supplies	10-160-000-2405-00	2,977	1,881	24,181	25,000	20,000	20,000	20,000	20,000
Office Equipment	10-160-000-2406-00	6,000	18,923	30,004	30,000	32,500	25,000	25,000	25,000
Uniforms	10-160-000-2436-00	993	3,535	973	8,000	2,000	2,000	2,000	2,000
Uniforms-Protective Equipment	10-160-000-2436-01	499	993	-	1,000	-	-	-	-
Vehicle Maintenance - Senior Center	10-160-000-2601-00	1,209	6,190	4,790	6,000	6,000	6,000	6,000	6,000
Heavy Equipment Repair	10-160-000-2608-00	-	-	-	-	-	-	-	-
Small Equipment Repairs	10-160-000-2609-00	30	191	465	500	1,000	1,000	1,000	1,000
Training	10-160-000-2701-00	1,200	1,294	500	4,000	2,500	2,500	2,500	2,500
Associations Dues	10-160-000-2712-00	167	715	508	1,500	1,000	1,000	1,000	1,000
Job Health	10-160-000-2807-00	763	190	161	500	500	500	500	500
Special Account	10-160-000-2930-00	11,798	13,219	16,406	15,000	45,000	20,000	20,000	20,000
Special Projects	10-160-000-2931-00	210	1,534	19,396	20,000	20,000	20,000	20,000	20,000
Community Center Program Expenses	10-160-000-3900-01	-	-	15,939	85,000	85,000	85,000	85,000	85,000
Donation Uses - Senior Center - paid from Fund # 10	10-160-000-7550-00	7,371	9,358	8,888	12,500	12,500	12,500	12,500	12,500
Nutrition Site	10-160-000-7570-00	3,013	1,597	7,262	5,000	15,000	15,000	15,000	15,000
TOTAL - OPERATING EXPENDITURES		180,288	181,589	252,789	402,700	327,450	294,950	294,950	294,950
DEBT SERVICE									
Interest Expense	10-160-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-160-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									

SENIOR CENTER
 (Division of Parks & Recreation Department)
 FY 2026 Initial Budget

Department # 160

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
Capital Outlay	10-160-000-2951-00	-	12,793	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	12,793	-	-	-	-	-	-
TOTAL - SENIOR CENTER - 160		\$ 371,459	\$ 458,160	\$ 524,922	\$ 937,173	\$ 750,714	\$ 722,446	\$ 722,446	\$ 722,446

FACILITIES and GROUNDS CONTROL DEPARTMENT
FY 2026 Initial Budget

Department #170

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-170-000-1101-00	\$ -	\$ 492,680	\$ 549,549	\$ 723,600	\$ 720,000	\$ 727,524	\$ 727,524	\$ 727,524
Sick Leave Conversion to Cash	10-170-000-1106-00	-	825	4,685	5,800	6,200	6,200	6,200	6,200
Vacation Leave Conversion to Cash	10-170-000-1107-00	-	1,840	4,685	3,800	6,200	6,200	6,200	6,200
Overtime	10-170-000-1201-00	-	4,306	6,174	10,000	20,000	20,000	20,000	20,000
Payroll Taxes	10-170-000-1304-00	-	35,743	42,273	56,855	57,559	58,134	58,134	58,134
TOTAL - PERSONNEL SERVICES			535,394	607,366	800,055	809,959	818,058	818,058	818,058
OPERATING EXPENDITURES									
Consultant Services	10-170-000-1917-00	-	26,568	16,200	50,000	75,000	75,000	75,000	75,000
Sub-Contract Work	10-170-000-1930-00	-	9,107	7,671	10,000	25,000	25,000	25,000	25,000
Printing	10-170-000-2021-00	-	208	176	1,000	1,500	1,500	1,500	1,500
Telephone	10-170-000-2121-00	-	3,185	2,885	5,000	6,000	6,000	6,000	6,000
Miscellaneous	10-170-000-2170-00	-	5,002	11,432	5,000	5,000	5,000	5,000	5,000
Janitorial	10-170-000-2201-00	-	5,965	551	5,000	7,500	7,500	7,500	7,500
Janitorial - City Hall	10-170-000-2201-01	-	26,428	15,968	18,270	25,000	25,000	25,000	25,000
Janitorial - Public Works	10-170-000-2201-03	-	7,203	-	-	-	-	-	-
Janitorial - Recreation	10-170-000-2201-05	-	15,650	15,377	20,742	25,000	25,000	25,000	25,000
Janitorial - Fire	10-170-000-2201-06	-	13,521	10,645	14,462	18,000	18,000	18,000	18,000
Janitorial - Wellness Center	10-170-000-2201-90	-	26,147	39,995	52,015	55,000	55,000	55,000	55,000
Janitorial - Community Center	10-170-000-2201-91	-	4,125	55,775	77,260	78,000	78,000	78,000	78,000
Janitorial - Public Safety Annex	10-170-000-2201-92	-	-	4,950	30,000	60,000	60,000	60,000	60,000
Repairs - City Buildings	10-170-000-2211-00	-	294,557	48,235	168,024	300,000	150,000	150,000	150,000
Repairs - City Hall	10-170-000-2211-01	-	88,705	74,126	140,000	140,000	140,000	140,000	140,000
Repairs - Public Works	10-170-000-2211-03	-	50,698	162,072	156,263	75,000	75,000	75,000	75,000
Repairs - Recreation	10-170-000-2211-05	-	29,580	27,388	25,000	75,000	75,000	75,000	75,000
Repairs - Fire	10-170-000-2211-06	-	59,254	141,510	167,000	85,000	85,000	85,000	85,000
Repairs - Wellness Center	10-170-000-2211-90	-	120,510	24,833	15,000	125,000	125,000	125,000	125,000
Repairs - Community Center	10-170-000-2211-91	-	456	5,298	15,000	15,000	15,000	15,000	15,000
Repairs - Public Safety Annex	10-170-000-2211-92	-	14,609	94,743	86,196	500,000	75,000	75,000	75,000
Repairs - Celtic Drive	10-170-000-2211-96	-	-	-	-	10,000	10,000	10,000	10,000
Maintenance Contracts	10-170-000-2214-00	-	150,877	109,833	117,000	150,000	150,000	150,000	150,000
Ground Maintenance	10-170-000-2160-00	-	102,539	136,635	159,000	160,000	160,000	160,000	160,000
Rental Contracts	10-170-000-2314-00	-	10,781	27,174	20,000	25,000	25,000	25,000	25,000
Office Supplies	10-170-000-2401-00	-	4,993	1,637	5,000	5,000	5,000	5,000	5,000
Furniture - Office	10-170-000-2402-00	-	2,196	1,943	5,000	5,000	5,000	5,000	5,000
Small Equipment - Not Office	10-170-000-2403-00	-	3,704	10,378	3,000	3,000	3,000	3,000	3,000
Small Tools	10-170-000-2404-00	-	27,689	13,011	18,000	30,000	20,000	20,000	20,000
Specialty Supplies - HVAC	10-170-000-2405-70	-	-	28,749	38,000	50,000	50,000	50,000	50,000
Office Equipment	10-170-000-2406-00	-	13,512	10,673	10,000	15,000	10,000	10,000	10,000
Software	10-170-000-2408-00	-	9,792	6,804	12,000	12,000	12,000	12,000	12,000
Uniforms	10-170-000-2436-00	-	3,097	4,169	5,000	7,500	7,500	7,500	7,500
Uniforms - Protective Equipment	10-170-000-2436-01	-	3,798	2,195	4,000	5,000	5,000	5,000	5,000
Vehicle Maintenance	10-170-000-2601-00	-	-	-	-	10,000	10,000	10,000	10,000
Heavy Equipment Repairs	10-10-000-2608-00	-	-	-	-	10,000	10,000	10,000	10,000
Small Equipment Repairs	10-170-000-2609-00	-	-	-	-	5,000	5,000	5,000	5,000
Training	10-170-000-2701-00	-	3,752	2,364	14,000	15,000	15,000	15,000	15,000
Seminars	10-170-000-2704-00	-	3,446	4,054	10,000	10,000	10,000	10,000	10,000
Job Health	10-170-000-2807-00	-	366	364	500	500	500	500	500
Security Services - City Hall	10-170-000-2915-00	-	37,622	-	-	-	-	-	-
Special Projects	10-170-000-2931-00	-	-	-	9,737	25,000	15,000	15,000	15,000
Special Projects - ADA Compliance	10-170-000-2931-99	-	-	-	15,000	15,000	15,000	15,000	15,000
TOTAL - OPERATING EXPENDITURES		-	1,179,642	1,119,813	1,506,469	2,264,000	1,664,000	1,664,000	1,664,000

FACILITIES and GROUNDS CONTROL DEPARTMENT
FY 2026 Initial Budget

Department #170

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
DEBT SERVICE									
Interest Expense	10-170-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-170-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-170-000-2951-00	-	-	59,500	60,000	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	59,500	60,000	-	-	-	-
TOTAL - BUILDING DEPARTMENT - 170		\$ -	\$ 1,715,036	\$ 1,786,679	\$ 2,366,524	\$ 3,073,959	\$ 2,482,058	\$ 2,482,058	\$ 2,482,058

INFORMATION TECHNOLOGY DEPARTMENT
FY 2026 Initial Budget

Department #180

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-180-000-1101-00	\$ 274,692	\$ 284,260	\$ 310,436	\$ 483,413	\$ 490,000	\$ 429,460	\$ 429,460	\$ 429,460
Sick Leave Conversion to Cash	10-180-000-1106-00	-	5,045	5,915	7,000	7,000	7,000	7,000	7,000
Vacation Leave Conversion to Cash	10-180-000-1107-00	-	5,259	5,498	7,000	7,000	7,000	7,000	7,000
Overtime	10-180-000-1201-00	3,343	6,259	3,633	7,000	7,000	7,000	7,000	7,000
Payroll Taxes	10-180-000-1304-00	20,947	22,413	24,427	38,588	39,092	34,460	34,460	34,460
TOTAL PERSONNEL SERVICES		298,982	323,236	349,909	543,001	550,092	484,920	484,920	484,920
OPERATING EXPENDITURES/EXPENSES									
Municipal Financial System	10-180-000-1913-00	56,751	39,354	69,431	77,000	77,000	77,000	77,000	77,000
Software Support Contract	10-18-000-1915-00	1,000	-	-	-	-	-	-	-
Internet Services	10-180-000-1918-00	149,737	180,862	134,784	163,000	224,500	224,500	224,500	224,500
Sub-Contract Work	10-180-000-1930-00	3,000	10,089	19,921	40,000	30,000	30,000	30,000	30,000
Telephone	10-180-000-2121-00	40,157	58,400	65,945	70,000	70,000	70,000	70,000	70,000
Miscellaneous	10-180-000-2214-00	30	230	329	1,000	1,000	1,000	1,000	1,000
Maintenance Contracts	10-180-000-2170-00	254,279	318,187	477,749	544,000	460,000	460,000	460,000	460,000
Rpairs - General	10-180-000-2215-00	-	-	621	-	-	-	-	-
Rental Contracts	10-180-000-2314-00	4,077	-	312	4,000	4,000	4,000	4,000	4,000
Office Supplies	10-180-000-2401-00	419	486	1,910	4,039	5,000	5,000	5,000	5,000
Furniture - Office	10-180-000-2402-00	-	-	2,010	3,500	2,000	2,000	2,000	2,000
Office Equipment	10-180-000-2406-00	123,565	132,640	149,092	206,000	200,000	200,000	200,000	200,000
Training	10-180-000-2701-00	4,300	16,692	14,591	25,000	25,000	25,000	25,000	25,000
Auto Mileage	10-180-000-2703-00	-	-	-	100	100	100	100	100
Association Dues	10-180-000-2712-00	-	-	96	1,500	1,500	1,500	1,500	1,500
TOTAL - OPERATING EXPENDITURES/EXPENSES		637,315	756,940	936,791	1,139,139	1,100,100	1,100,100	1,100,100	1,100,100
DEBT SERVICE									
Interest Expense	10-180-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-180-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-180-000-2951-00	-	61,412	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	61,412	-	-	-	-	-	-
TOTAL - INFORMATION TECHNOLOGY DEPARTMENT - 180		\$ 936,297	\$ 1,141,588	\$ 1,286,700	\$ 1,682,140	\$ 1,650,192	\$ 1,585,020	\$ 1,585,020	\$ 1,585,020

LEGAL DEPARTMENT
FY 2026 Initial Budget

Department #190

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-190-000-1101-00	\$ 328,693	\$ 358,078	\$ 330,949	\$ 425,304	\$ 494,000	\$ 499,100	\$ 499,100	\$ 499,100
Sick Leave Conversion to Cash	10-200-000-1106-00	-	-	4,565	7,610	8,000	8,000	8,000	8,000
Vacation Leave Conversion to Cash	10-200-000-1107-00	-	-	5,735	7,610	8,000	8,000	8,000	8,000
Overtime	10-190-000-1201-00	-	-	-	-	-	-	-	-
Payroll Taxes	10-190-000-1304-00	24,615	26,956	25,977	33,700	39,015	39,405	39,405	39,405
TOTAL - PERSONNEL SERVICES		353,308	385,034	367,226	474,224	549,015	554,505	554,505	554,505
OPERATING EXPENDITURES									
Consultant Services	10-190-000-1917-00	157,978	118,147	139,816	180,000	180,000	150,000	150,000	150,000
Sub-Contract Work	10-190-000-1930-00	-	-	-	-	-	-	-	-
Advertising/Publishing	10-190-000-2011-00	207	-	-	500	500	500	500	500
Printing	10-190-000-2021-00	66	-	-	500	500	500	500	500
Telephone	10-190-000-2121-00	900	750	675	1,500	2,500	2,500	2,500	2,500
Miscellaneous	10-190-000-2170-00	106	804	(1,972)	3,150	3,500	3,500	3,500	3,500
Maintenance Contracts	10-190-000-2214-00	3,264	4,188	3,478	6,000	6,000	6,000	6,000	6,000
Rental Contracts	10-190-000-2314-00	4,241	3,586	3,454	5,000	6,000	6,000	6,000	6,000
Office Supplies	10-190-000-2401-00	1,936	2,410	1,154	1,500	2,500	2,500	2,500	2,500
Furniture - Office	10-190-000-2402-00	-	2,185	-	1,000	5,000	5,000	5,000	5,000
Office Equipment	10-190-000-2406-00	2,114	-	158	2,000	3,000	3,000	3,000	3,000
Training	10-190-000-2701-00	1,069	2,118	5,985	11,500	15,000	15,000	15,000	15,000
Auto Mileage	10-190-000-2703-00	29	1,262	1,061	1,500	1,500	1,500	1,500	1,500
Publications	10-190-000-2711-00	11,761	6,701	6,596	6,000	9,000	9,000	9,000	9,000
Association Dues	10-190-000-2712-00	1,566	1,745	1,738	1,698	3,000	3,000	3,000	3,000
TOTAL - OPERATING EXPENDITURES		185,237	143,896	162,143	221,848	238,000	208,000	208,000	208,000
DEBT SERVICE									
Interest Expense	10-190-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-190-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-190-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - LEGAL DEPARTMENT - 190		\$ 538,545	\$ 528,930	\$ 529,369	\$ 696,072	\$ 787,015	\$ 762,505	\$ 762,505	\$ 762,505

BUILDING DEPARTMENT
FY 2026 Initial Budget

Department #200

DATE: 2025-09-22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	Actuals as of 7/31/2025	FY 2025 Mid-Year Budget	FY 2026 Initial Budget			
						Department Requested	Mayor Proposed	Finance Comm Proposed	Council Adopted
PERSONNEL SERVICES									
Salaries	10-200-000-1101-00	\$ 770,830	\$ 665,588	\$ 478,904	\$ 788,632	\$ 735,373	\$ 742,852	\$ 742,852	\$ 742,852
Sick Leave Conversion to Cash	10-020-000-1106-00	-	8,802	-	8,000	4,500	4,500	4,500	4,500
Vacation Leave Conversion to Cash	10-020-000-1107-00	-	7,355	-	9,000	4,500	4,500	4,500	4,500
Overtime	10-200-000-1201-00	600	-	-	2,500	3,500	3,500	3,500	3,500
Payroll Taxes	10-200-000-1304-00	56,860	51,688	36,006	61,822	57,212	57,784	57,784	57,784
TOTAL - PERSONNEL SERVICES		828,290	733,433	514,910	869,954	805,085	813,136	813,136	813,136
OPERATING EXPENDITURES									
Consultant Services	10-200-000-1917-00	9,688	-	-	500	500	500	500	500
Sub-Contract Work	10-200-000-1930-00	6,542	5,325	5,750	7,000	12,500	12,500	12,500	12,500
Advertising/Publishing	10-200-000-2011-00	3,693	5,107	5,089	7,500	7,500	7,500	7,500	7,500
Printing	10-200-000-2021-00	-	-	-	500	500	500	500	500
Telephone	10-200-000-2121-00	11,221	8,894	5,412	12,500	12,500	10,000	10,000	10,000
Miscellaneous	10-200-000-2170-00	787	214	-	1,000	1,000	1,000	1,000	1,000
Janitorial	10-200-000-2201-00	12,005	-	-	-	-	-	-	-
Repairs - City Buildings	10-200-000-2211-00	51,359	-	-	-	-	-	-	-
Maintenance Contracts	10-200-000-2214-00	112,514	2,630	2,281	3,000	3,000	3,000	3,000	3,000
Rental Contracts	10-200-000-2314-00	10,216	10,437	9,903	12,000	13,000	13,000	13,000	13,000
Office Supplies	10-200-000-2401-00	1,571	1,411	1,177	1,500	1,500	1,500	1,500	1,500
Furniture - Office	10-200-000-2402-00	160	-	888	1,000	1,000	1,000	1,000	1,000
Small Equipment - Not Office	10-200-000-2403-00	646	385	5,582	7,491	5,500	5,500	5,500	5,500
Small Tools	10-200-000-2404-00	849	398	392	1,000	1,250	1,250	1,250	1,250
Office Equipment	10-200-000-2406-00	942	60	714	1,000	1,250	1,250	1,250	1,250
Uniforms	10-200-000-2436-00	4,345	3,764	1,849	6,509	5,400	5,400	5,400	5,400
Training	10-200-000-2701-00	8,372	10,219	6,184	12,500	13,500	10,000	10,000	10,000
Seminars	10-200-000-2704-00	-	-	-	500	500	500	500	500
Publications	10-200-000-2711-00	605	-	-	800	500	500	500	500
Association Dues	10-200-000-2712-00	250	150	525	750	750	750	750	750
Job Health	10-200-000-2807-00	499	122	160	500	500	500	500	500
Special Projects	10-200-000-2931-00	787	-	-	-	-	-	-	-
Special Projects - ADA Compliance	10-200-000-2931-99	-	-	-	-	-	-	-	-
TOTAL - OPERATING EXPENDITURES		237,051	49,116	45,906	77,550	82,150	76,150	76,150	76,150
DEBT SERVICE									
Interest Expense	10-200-000-1905-00	-	-	-	-	-	-	-	-
Payment on Debt	10-200-000-8500-00	-	-	-	-	-	-	-	-
TOTAL - DEBT SERVICE		-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES									
Capital Outlay	10-200-000-2951-00	-	-	-	-	-	-	-	-
TOTAL - CAPITAL OUTLAY		-	-	-	-	-	-	-	-
TOTAL - BUILDING DEPARTMENT - 200		\$ 1,065,341	\$ 782,549	\$ 560,816	\$ 947,504	\$ 887,235	\$ 889,286	\$ 889,286	\$ 889,286

The background features abstract green geometric shapes. On the left, a solid green triangle points downwards. On the right, a complex arrangement of overlapping translucent green triangles and polygons creates a layered, architectural effect. The text is centered between these two main graphic elements.

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
FY 2026 Budget
SUMMARY
Part 1 of 2

Description	Storm Water User Fee Fund # 11	1/2 cent Sales Tax Capital Replacement Fund # 12	1/2 cent Sales Tax Neighborhood Repaving Fund # 13	Gas Tax Fund # 20	TVA Tax Fund # 22	FORBEARANCE Street Repair & Maintenance Fund # 29	Town Madison Cooperative District #37	Library Fund # 70
REVENUES								
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ -	\$ -	\$ -
Motor Fuel (Gas Taxes)	-	-	-	2,172,000	-	-	-	-
Property Taxes - 1/2 mil (for library)	-	-	-	-	-	-	-	638,214
Property Taxes - 5 1/2 mil (for debt)	-	-	-	-	-	-	-	-
Property Taxes - Town Madison Cooperative District	-	-	-	-	-	-	387,027	-
Sales Taxes - 1/2 cent - General Obligation Debt	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Passed 2013	-	1,250,000	1,250,000	-	-	-	-	-
Sales Taxes - 2 Cent - Shoppes of Madison	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Shoppes of Madison	-	-	-	-	-	-	-	-
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	-	-	-	-	-	-	-	-
Sales Taxes - Town Madison Cooperative District	-	-	-	-	-	-	3,329,096	-
Sales Taxes - Venue	-	-	-	-	-	-	-	-
Liquor Taxes - Venue	-	-	-	-	-	-	-	-
Liquor Taxes - Town Madison Cooperative District	-	-	-	-	-	-	319,631	-
Lodging Taxes - Venue	-	-	-	-	-	-	-	-
Lodging Taxes - Town Madison Cooperative District	-	-	-	-	-	-	148,104	-
Business Licenses	-	-	-	-	-	-	-	-
Venue Operations Revenue	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Intergovernmental (Grants)	-	-	-	-	-	-	-	-
Storm Water Fees	370,000	-	-	-	-	-	-	-
Investment Earnings	25,000	3,000	45,000	200,000	-	3,000	100,000	20,000
Contributions and Donations	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	52,000	-	-
TOTAL REVENUES	395,000	1,253,000	1,295,000	2,372,000	53,000	55,000	4,283,858	658,214
OTHER FINANCING SOURCES								
Transfers In	-	-	-	-	-	-	1,500,000	650,000
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-	1,500,000	650,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	395,000	1,253,000	1,295,000	2,372,000	53,000	55,000	5,783,858	1,308,214
EXPENDITURES								
General Administration	-	-	-	-	34,450	-	-	1,227,505
Police Department	-	-	-	-	-	-	-	-
Public Works Department	-	-	-	1,517,500	-	100,000	-	-
Fire Department	-	-	-	-	-	-	-	-
Engineering Department	614,718	-	1,221,000	318,000	-	-	-	-
Senior Center	-	-	-	-	-	-	-	-
Capital Outlay	-	1,485,186	-	-	-	-	-	-
TOTAL EXPENDITURES	614,718	1,485,186	1,221,000	1,835,500	34,450	100,000	-	1,227,505
OTHER FINANCING USES								
Transfers Out	-	-	-	-	18,550	-	5,316,163	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	18,550	-	5,316,163	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	614,718	1,485,186	1,221,000	1,835,500	53,000	100,000	5,316,163	1,227,505
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES	(219,718)	(232,186)	74,000	536,500	-	(45,000)	467,695	80,709
BEGINNING FUND BALANCE - OCTOBER 1	774,941	294,078	2,215,687	6,824,603	711	40,398	3,104,846	775,656
ENDING FUND BALANCE - SEPTEMBER 30	\$ 555,223	\$ 61,892	\$ 2,289,687	\$ 7,361,103	\$ 711	\$ (4,602)	\$ 3,572,541	\$ 856,365

SPECIAL REVENUE FUNDS
FY 2026 Budget
SUMMARY
Part 2 of 2

Description	General Obligation Bond Collection Fund # 71	Multi-Purpose Venue Capital Maintenance Fund # 73	Municipal Court Fund # 74	Multi-Purpose Venue Bond Collection Fund # 75	Municipal Government Capital Improvement Fund # 76	Federal Forfeiture Fund # 77	State Forfeiture Fund # 80	CPR Fund # 82	TOTAL FY 2024 INITIAL BUDGET
REVENUES									
TVA Tax Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000
Motor Fuel (Gas Taxes)	-	-	-	-	-	-	-	-	2,172,000
Property Taxes - 1/2 mil (for library)	-	-	-	-	-	-	-	-	638,214
Property Taxes - 5 1/2 mil (for debt)	7,020,357	-	-	-	-	-	-	-	7,020,357
Property Taxes - Town Madison Cooperative District	-	-	-	-	-	-	-	-	387,027
Sales Taxes - 1/2 cent - General Obligation Debt	5,000,000	-	-	-	-	-	-	-	5,000,000
Sales Taxes - 1/2 Cent - Passed 2013	2,500,000	-	-	-	-	-	-	-	5,000,000
Sales Taxes - 2 Cent - Shoppes of Madison	1,850,000	-	-	-	-	-	-	-	1,850,000
Sales Taxes - 1/2 Cent - Shoppes of Madison	460,000	-	-	-	-	-	-	-	460,000
Sales Taxes - 1/2 Cent - Shoppes of Madison - Passed 2013	230,000	-	-	-	-	-	-	-	230,000
Sales Taxes - Town Madison Cooperative District	-	-	-	-	-	-	-	-	3,329,096
Sales Taxes - Venue	-	-	-	425,000	-	-	-	-	425,000
Liquor Taxes - Venue	-	-	-	35,000	-	-	-	-	35,000
Liquor Taxes - Town Madison Cooperative District	-	-	-	-	-	-	-	-	319,631
Lodging Taxes - Venue	-	-	-	2,030,000	-	-	-	-	2,030,000
Lodging Taxes - Town Madison Cooperative District	-	-	-	-	-	-	-	-	148,104
Business Licenses	-	-	-	21,000	-	-	-	-	21,000
Venue Operations Revenue	-	-	-	844,000	-	-	-	-	844,000
Fines	-	-	388,000	-	-	-	-	-	388,000
Intergovernmental (Grants)	-	-	-	-	-	-	-	-	-
Storm Water Fees	-	-	-	-	-	-	-	-	370,000
Investment Earnings	250,000	125,000	30,000	125,000	105,000	-	1,000	-	1,032,000
Contributions and Donations	-	-	-	-	-	-	-	5,250	5,250
Other	-	-	-	-	525,000	-	30,000	-	607,000
TOTAL REVENUES	17,310,357	125,000	418,000	3,480,000	630,000	-	31,000	5,250	32,364,679
OTHER FINANCING SOURCES									
Transfers In	-	8,000,000	-	-	-	-	-	-	10,150,000
TOTAL OTHER FINANCING SOURCES	-	8,000,000	-	-	-	-	-	-	10,150,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,310,357	8,125,000	418,000	3,480,000	630,000	-	31,000	5,250	42,514,679
EXPENDITURES									
General Administration	10,000	10,200,000	-	210,000	-	-	-	-	11,681,955
Police Department	-	-	-	-	-	4,000	31,000	-	35,000
Public Works Department	-	-	-	-	-	-	-	-	1,617,500
Fire Department	-	-	-	-	-	-	-	5,200	5,200
Engineering Department	-	-	-	-	-	-	-	-	2,153,718
Senior Center	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	1,485,186
TOTAL EXPENDITURES	10,000	10,200,000	-	210,000	-	4,000	31,000	5,200	16,978,559
OTHER FINANCING USES									
Transfers Out	8,331,262	-	214,000	-	-	-	-	-	13,879,975
Transfers Out	8,062,732	-	-	3,135,860	-	-	-	-	11,198,592
TOTAL OTHER FINANCING USES	16,393,994	-	214,000	3,135,860	-	-	-	-	25,078,567
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,403,994	10,200,000	214,000	3,345,860	-	4,000	31,000	5,200	42,057,126
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES	906,363	(2,075,000)	204,000	134,140	630,000	(4,000)	-	50	457,553
BEGINNING FUND BALANCE - OCTOBER 1	\$ 22,333,807	2,592,251	1,270,496	6,318,298	2,258,093	1	49,563	14,055	48,867,484
ENDING FUND BALANCE - SEPTEMBER 30	\$ 23,240,170	\$ 517,251	\$ 1,474,496	\$ 6,452,438	\$ 2,888,093	\$ (3,999)	\$ 49,563	\$ 14,105	\$ 49,325,037

STORM WATER USER FEE FUND
FY 2026 Budget

Storm Water Fee Fund - Fund #11

General Ledger Account	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INTERGOVERNMENTAL						
Storm Water Fee	11-000-7700-00	\$ 326,910	\$ 323,270	\$ 340,390	\$ 352,699	\$ 370,000
OTHER REVENUES						
Miscellaneous Revenue	11-000-5600-00	-	18,237	-	-	-
INVESTMENT EARNINGS						
Interest Income	11-000-6030-00	20,349	38,409	25,000	27,451	25,000
TOTAL REVENUES		347,259	379,916	365,390	380,150	395,000
EXPENDITURES						
OPERATING EXPENDITURES						
Storm Water Fee - Expenditures	11-150-000-2933-00	129,323	158,125	346,260	125,421	614,718
TOTAL EXPENDITURES		129,323	158,125	346,260	125,421	614,718
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES		217,936	221,791	19,130	254,729	(219,718)
FUND BALANCE - OCTOBER 1		316,084	534,020	755,811	755,811	774,941
FUND BALANCE - SEPTEMBER 30		\$ 534,020	\$ 755,811	\$ 774,941	\$ 1,010,540	\$ 555,223

Stormwater User Fee Budget Details
Engineering Department
FY 2026 Budget

Stormwater User Fee Fund - Fund # 11

STORMWATER USER FEES - EXPENDITURES		
Annual Reporting Requirements		\$85,500.00
Annual Report	\$17,500.00	
SWMPP	\$33,000.00	
Pathogen Tracing Plan	\$8,000.00	
Post Construction Ordinance	\$5,000.00	
Wet Weather Monitoring	\$22,000.00	
IDDE		\$18,000.00
ORI	\$18,000.00	
Pollution Prevention/Good Housekeeping for Municipal Operations		\$97,000.00
Municipal Training	\$25,000.00	
Flood Study	\$3,000.00	
PCSWMM Software		
Street Sweeping	\$66,000.00	
Subdivision Roads	\$55,000.00	
Collector Roads	\$8,000.00	
Storm & Event Cleanup	\$3,000.00	
Spill Kits	\$3,000.00	
Public Education & Involvement on Storm Water Impacts		\$22,000.00
Madison Co. Drinking Water Festival	\$1,000.00	
Madison Street Festival	\$3,500.00	
Madison Chamber Business Expo.	\$0.00	
Ready Fest	\$1,500.00	
Informational Signage	\$15,000.00	
Eagle Scout Projects	\$1,000.00	
Water Quality Improvements		\$350,000.00
Natural Stream Restoration & WQ Mainenance Project		
Summary - All Cash Expenditures		
Storm Water Expenditures - listed above		\$572,500.00
1% to Counties for Administration		\$3,703.00
5% to Department of Revenue		\$18,515.00
Emergency/Reserve Funds		\$20,000.00
Total		\$614,718.00

CAPITAL REPLACEMENT FUND
FY 2026 Budget

Capital Replacement Fund- Fund # 12

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
TAXES						
1/2 cent Sales Tax - Passed 2013 - Capital Replacement	12-000-5005-00	\$ 1,347,479	\$ 1,308,990	\$ 1,312,500	\$ 837,718	\$ 1,250,000
INTERGOVERNMENTAL REVENUE						
Grants	12-000-6400-21	-	435,455	45,454	45,454	-
INVESTMENT EARNINGS						
Interest Income	12-000-6030-00	20,887	14,356	8,000	3,779	3,000
CONTRIBUTIONS AND DONATIONS						
Donations	12-000-6005-20	-	-	128,775	128,775	-
TOTAL REVENUES		1,368,366	1,758,801	1,494,729	1,015,726	1,253,000
OTHER FINANCING SOURCES						
Transfers In - <i>Pumper (FUND 71) & Three Police Cars (FUND 80) & Police Cars (FUND 10)</i>	12-000-3910-00	-	1,143,595	1,573,110	1,338,229	-
TOTAL OTHER FINANCING SOURCES		-	1,143,595	1,573,110	1,338,229	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		1,368,366	2,902,396	3,067,839	2,353,955	1,253,000
EXPENDITURES						
CAPITAL OUTLAY						
All Capital Accounts - See Detailed Listing	12-xxx-000-2951-00	1,606,543	3,017,019	3,017,019	1,338,229	1,485,186
TOTAL EXPENDITURES		1,606,543	3,017,019	3,017,019	1,338,229	1,485,186
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES		(238,177)	(114,623)	50,820	1,015,726	(232,186)
FUND BALANCE - OCTOBER 1		876,707	638,530	523,907	523,907	294,078
FUND BALANCE - SEPTEMBER 30		\$ 638,530	\$ 523,907	\$ 574,727	\$ 1,539,633	\$ 61,892

ATTACHMENT TO
CAPITAL REPLACEMENT FUND
FY 2026 Capital Budget
(A Special Revenue Fund)

CAPITAL ASSETS - REQUESTED BY DEPARTMENTS

LISTING OF ASSETS TO BE PURCHASED WITH 1/2 cent SALES TAX

1/2 cent Capital Replacement - Fund # 12

				FY 2026 Capital Budget	
Department	Account Number	Department Requested		Asset Cost	TOTAL
POLICE		Quantity	Asset Cost Each		
Fifth installment on Body Cams <i>(Total of Five Installments)</i>	12-020-000-8500-00	1	\$ 135,851	\$ 135,851	
Fourth Installment on Dash Cams <i>(Total of Five Installments)</i>	12-020-000-8500-00	1	\$ 144,066	\$ 144,066	
Ford Explorer with essential equipment	12-020-000-2951-00	3	\$ 94,050	\$ 282,150	
TOTAL POLICE				\$ 562,067	\$ 562,067
PUBLIC WORKS					
Ford F 550 Flatbed	12-030-000-2951-00	1	\$ 72,434	\$ 72,434	
Ford F550 Dumpbed	12-030-000-2951-00	1	\$ 81,439	\$ 81,439	
CAT 265XPS Track Loader	12-030-000-2951-00	1	\$ 103,005	\$ 103,005	
CAT Mini EX	12-030-000-2951-00	1	\$ 73,559	\$ 73,559	
Tandum Axel Dump Truck	12-030-000-2951-00	1	\$ 191,000	\$ 191,000	
TOTAL PUBLIC WORKS				\$ 521,437	\$ 521,437
PARKS & RECREATION					
Kubota SVL 97-3 Compact Tractor Loader	12-050-000-2951-00	1	\$ 79,343	\$ 79,343	
Ford F-250 3 x 2 SD Crew Cat	12-050-000-2951-00	1	\$ 52,900	\$ 52,900	
Caterpillar SG36 Stump Grinder	12-050-000-2951-00	1	\$ 8,299	\$ 8,299	
TOTAL PARKS & RECREATION				\$ 140,542	\$ 140,542
SENIOR CENTER					
MotoEV ElectgroTransit Buddy	12-160-000-2951-00	1	\$ 50,640	\$ 50,640	
TOTAL SENIOR CENTER				\$ 50,640	\$ 50,640
FACILITIES & GROUNDS CONTROL					
Kubota L5460 HSTC Tractor	12-170-000-2951-00	1	\$ 76,000	\$ 76,000	
Warehouse Forklift	12-170-000-2951-00	1	\$ 35,000	\$ 35,000	
TOTAL FACILITIES & GROUNDS CONTROL				\$ 111,000	\$ 111,000
INFORMATION TECHNOLOGY					
GMC Sierra 1500	12-180-000-2951-00	1	\$ 40,000	\$ 40,000	
TOTAL INFORMATION TECHNOLOGY				\$ 40,000	\$ 40,000
BUILDING					
1500 GMC Truck	12-200-000-2951-00	1	\$ 59,500	\$ 59,500	
TOTAL BUILDING				\$ 59,500	\$ 59,500
TOTAL CAPITAL ASSETS TO BE PURCHASED FROM SPECIAL REVENUE FUND					
1/2 cent CAPITAL REPLACEMENT FUND					\$ 1,485,186

NEIGHBORHOOD REPAVING FUND
FY 2026 Budget

Neighborhood Paving Fund - Fund #13

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
TAXES						
1/2 cent Sales Tax - Passed 2013	13-000-5005-00	\$ 1,347,255	\$ 1,308,314	\$ 1,312,500	\$ 837,710	\$ 1,250,000
INVESTMENT EARNINGS						
Interest Income	13-000-6030-00	23,339	76,417	45,000	54,544	45,000
OTHER FINANCING SOURCES						
Transfers In	13-000-5600-00	-	250,000	-	-	-
TOTAL REVENUES		1,370,594	1,634,731	1,357,500	892,254	1,295,000
EXPENDITURES						
Special Projects - Neighborhood Streets	13-150-000-2215-30	1,277,018	714,992	884,000	105,539	1,110,000
Special Projects - Neighborhood Streets - ADA Sidewalks	13-150-000-2215-31	38,800	-	88,400	-	111,000
TOTAL EXPENDITURES		1,315,818	714,992	972,400	105,539	1,221,000
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES		54,776	919,739	385,100	786,715	74,000
FUND BALANCE - OCTOBER 1		856,072	910,848	1,830,587	1,830,587	2,215,687
FUND BALANCE - SEPTEMBER 30		\$ 910,848	\$ 1,830,587	\$ 2,215,687	\$ 2,617,302	\$ 2,289,687

**Neighborhood Repaving Fund
FY 2026 Budget**

LISTING OF NEIGHBORHOOD ROADS TO BE REPAIRED IN 2025 WITH 1/2 CENT SALES TAX

1/2 cent Infrastructure Repair Fund - Fund #13

FY 2026			
Council District	2015 PASER Rating	Length (lf)/Width	Subdivision Street
4	5	1200/26'	Progress Lane
6	4	3400/19'	Dublin Circle
5	5	900/26'	Bridgeway Circle
5	5	900/26'	Bridgeway Lane
5	4	2000/26'	Barrington Hills Drive
5	5	250/26'	Hickory Court
5	4	700/26'	Sugarleaf Court
5	4	3400/26'	Heritage Lane
3	4	575/26'	Emerald Lane
3	4	500/26'	Cane Brook Court
3	4	525/26'	Regent Court
3	4	650/22'	Lanier Road (Garner St to Cain St)
3	4	1200/18'	Cain Street
3	4	125/22'	Cozette Way
4	4	122/27'	Glenwood Drive
4	4	2250/27'	Maplewood Drive
4	4	1200/27'	Red Oak Road
4	5	450/27'	Red Oak Place
6	4	750/26'	Tarquin Lane
6	4	1700/26'	Springfield Lane
6	5	1300/26'	Malor Circle
6	4	1300/26'	Betty Garret Drive
6	5	2400/26'	Seina Vista Drive (South of Old Madison Pike)
5	6	450/22'	Delmar Drive
5	6	700/22'	Eldorado Drive
5	4	1750/22'	Beaver Run Drive

Neighborhood Repaving Fund
FY 2026 Budget

LISTING OF NEIGHBORHOOD ROADS TO BE REPAIRED IN 2025 WITH 1/2 CENT SALES TAX

1/2 cent Infrastructure Repair Fund - Fund #13

FY 2026			
Council District	2015 PASER Rating	Length (lf)/Width	Subdivision Street
5	4	2100/20'	Roy Drive
5	5	250/12'	Warren Drive
5	4	4400/21'	Yancy Road
7	6	1600/26'	Loch Lomond Drive
7	5	1250/26'	Kelvingrove Drive
6	3	2750/16'	Landers Road
4	6	1825/26'	Mill Park Lane
4	6	2000/26'	Mill Walk Court
4	6	2000/26'	Heritage Mill Drive (242 to White Mill Drive)
	TOTAL	49,150 LF	

GAS TAX FUND
FY 2026 Budget

GAS TAX FUNDS - Fund # 20

General Ledger Account	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INTERGOVERNMENTAL						
Signs - Subdivision - Specialty Supplies - Revenue	20-000-5185-00	\$ 5,850	\$ -	\$ -	\$ -	\$ -
2 Cent Gas Tax	20-000-7005-00	609,081	731,298	703,800	485,212	750,000
4 Cent Gas Tax	20-000-7002-00	284,974	286,917	288,046	185,584	290,000
5 Cent Gas Tax	20-000-7006-00	105,567	105,564	106,157	67,605	110,000
7 Cent Gas Tax	20-000-7004-00	544,199	546,102	548,181	354,372	550,000
2019 Gas Tax	20-000-7008-00	369,966	407,911	392,905	272,324	432,000
Excise Tax	20-000-7009-00	7,927	8,236	10,033	4,449	10,000
Petroleum Inspection Fees	20-000-7003-00	18,533	19,097	17,225	13,632	20,000
Street Signs	20-000-7007-00	1,800	9,343	5,000	40,200	10,000
TOTAL INTERGOVERNMENTAL REVENUES		1,947,897	2,114,468	2,071,347	1,423,378	2,172,000
OTHER REVENUES						
Miscellaneous	20-000-5600-00	-	-	-	-	-
Interest Income	20-000-6030-00	139,794	273,623	210,000	190,869	200,000
TOTAL OTHER REVENUES		139,794	273,623	210,000	190,869	200,000
OTHER FINANCING SOURCES						
Transfers In from Other Funds	20-000-3910-00	150,000	150,000	-	-	-
TOTAL OTHER FINANCING SOURCES		150,000	150,000	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		2,237,691	2,538,091	2,281,347	1,614,247	2,372,000
EXPENDITURES						
OPERATING EXPENDITURES						
Accounts Below - Paid From: Two (2) Cent Gas Tax						
Utilities - Street Lights - 2 Cent Gas tax	20-030-000-2131-00	225,061	278,922	275,000	198,848	280,000
Repairs - LED Streetlights	20-030-000-2215-35	-	-	30,000	-	50,000
Specialty Supplies - Road Repairs - 2 Cent Gas Tax	20-030-000-2405-02	4,316	13,217	100,000	-	295,000
Specialty Supplies - Signs - 2 Cent Gas Tax	20-030-000-2405-12	10,794	4,071	100,000	3,145	50,000
Specialty Supplies - Signals - 2 Cent Gas Tax	20-030-000-2405-42	26,954	35,132	100,000	23,336	75,000
Accounts Below - Paid From: Four (4) Cent Gas Tax						
Specialty Supplies - Road Repairs - 4 Cent Gas Tax	20-030-000-2405-04	160,079	111,018	200,000	77,354	240,000
Specialty Supplies - Signs - 4 Cent Gas Tax	20-030-000-2405-14	6,645	3,584	75,000	6,195	50,000

GAS TAX FUND
FY 2026 Budget

GAS TAX FUNDS - Fund # 20

General Ledger Account	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
Account Below - Paid From: Five (5) Cent Gas Tax						
Specialty Supplies - Road Repairs - 5 Cent Gas Tax	20-030-000-2405-05	-	79,156	100,000	-	100,000
Account Below - Paid From: Seven (7) Cent Gas Tax						
Subcontract - Right-of-Way Mowing - 7 Cent Gas Tax	20-030-000-1930-00	351,021	351,021	375,000	198,251	375,000
Account Below - Paid From: 2019 Gas Tax						
Specialty Supplies - Road Repairs - 2019 Gas Tax - ENGINEERING	20-150-000-2405-08	-	119,359	650,000	750,620	318,000
Account Below - Paid From: Sub-Division Street Signs						
Special Projects - Street Signs - Subdivisions	20-030-000-2931-75	-	-	5,000	-	2,500
TOTAL EXPENDITURES		784,870	995,480	2,010,000	1,257,749	1,835,500
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES		1,452,821	1,542,611	271,347	356,498	536,500
FUND BALANCE - OCTOBER 1		3,557,824	5,010,645	6,553,256	6,553,256	6,824,603
FUND BALANCE - SEPTEMBER 30		\$ 5,010,645	\$ 6,553,256	\$ 6,824,603	\$ 6,909,754	\$ 7,361,103

TVA TAX FUND
FY 2026 Budget

TVA Tax Fund - Fund #22

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INTERGOVERNMENTAL						
TVA Tax Proceeds	22-000-7001-00	\$ 38,290	\$ 52,779	\$ 80,000	\$ 29,884	\$ 53,000
INVESTMENT EARNINGS						
Interest Income - TVA Tax	22-000-6030-00	45	115	50	106	-
TOTAL REVENUES		38,335	52,894	80,050	29,990	53,000
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Transfer Out - <i>to Component Unit (Madison City Schools - 65%)</i>	22-010-000-5030-01	24,888	34,307	52,000	13,854	34,450
OTHER FINANCING USES						
Transfer Out - <i>to General Fund (Fund #10 - 35%)</i>	22-010-000-5090-10	13,402	18,473	28,000	7,460	18,550
TOTAL EXPENDITURES AND OTHER FINANCING USES		38,290	52,780	80,000	21,314	53,000
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		45	114	50	8,676	-
FUND BALANCE - OCTOBER 1		502	547	661	661	711
FUND BALANCE - SEPTEMBER 30		\$ 547	\$ 661	\$ 711	\$ 9,337	\$ 711

STREET REPAIR & MAINTENANCE FUND

FY 2026 Budget

Street Repair & Maintenance Fund - Fund # 29

General Ledger Account	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INVESTMENT EARNINGS						
Interest Income	29-000-6030-00	\$ 3,360	\$ 4,449	\$ 3,000	\$ 3,161	\$ 3,000
OTHER REVENUES						
Road Cut Revenues - Madison Utilities	29-000-6300-00	50,000	52,000	50,000	52,000	52,000
TOTAL REVENUES		53,360	56,449	53,000	55,161	55,000
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Specialty Supplies - MU Road Cut Repairs	29-030-000-2405-30	14,378	20,602	45,000	18,346	100,000
Specialty Supplies - Trench Failures	29-030-000-2405-31	43,444	-	50,000	-	-
TOTAL EXPENDITURES		57,822	20,602	95,000	18,346	100,000
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES		(4,462)	35,847	(42,000)	36,815	(45,000)
FUND BALANCE - OCTOBER 1		51,013	46,551	82,398	82,398	40,398
FUND BALANCE - SEPTEMBER 30		\$ 46,551	\$ 82,398	\$ 40,398	\$ 119,213	\$ (4,602)

TOWN MADISON DISTRICT
FY 2026 Budget

Town Madison Cooperative District - Fund #37

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
TAXES						
Sales Taxes - Town Madison	37-000-5005-05	\$ 1,213,633	\$ 2,453,493	\$ 2,064,970	\$ 1,585,703	\$ 2,527,098
Sales Taxes - Hwy 72	37-000-5005-06	577,681	778,639	786,425	547,130	\$ 801,998
Property Taxes - Received from Madison County (their portion)	37-000-5030-10	-	44,564	45,000	132,845	\$ 45,901
Property Taxes - Town Madison Coop District	37-000-5030-30	227,519	331,190	331,190	438,996	\$ 341,126
Liquor Taxes - Town Madison Coop District	37-000-6130-10	250,392	310,321	280,841	232,310	\$ 319,631
Lodging Taxes - Town Madison Coop District - 7%	37-000-6150-90	-	-	-	11,137	133,644
Lodging Taxes - Town Madison Coop District - \$1	37-000-6150-91	-	-	-	1,205	14,460
TOTAL TAXES		2,269,225	3,918,207	3,508,426	2,949,326	4,183,858
INVESTMENT EARNINGS						
Interest Income	37-000-6030-00	37,215	104,612	75,000	78,797	100,000
OTHER FINANCING SOURCES						
Transfers In	37-000-3910-00	-	-	2,000,000	2,000,000	1,500,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		2,306,440	4,022,819	5,583,426	5,028,123	5,783,858
EXPENDITURES						
OPERATING EXPENDITURES						
Miscellaneous	37-010-000-2170-00	-	-	5,000	-	-
OTHER FINANCING USES						
Transfers Out	37-010-000-5090-10	-	3,484,457	5,318,663	3,534,457	5,316,163
TOTAL EXPENDITURES AND OTHER FINANCING USES		-	3,484,457	5,323,663	3,534,457	5,316,163
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)						
TOTAL EXPENDITURES AND OTHER FINANCING USES						
FUND BALANCE - OCTOBER 1		281	2,306,721	2,845,083	2,845,083	3,104,846
FUND BALANCE - SEPTEMBER 30		\$ 2,306,721	\$ 2,845,083	\$ 3,104,846	\$ 4,338,749	\$ 3,572,541

LIBRARY FUND
FY 2026 Budget

Library Fund - Fund #70

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INTERGOVERNMENTAL						
Library Tax - 1/2 mill	70-000-7045-00	\$ 527,841	\$ 797,630	\$ 591,430	\$ 621,530	\$ 638,214
INVESTMENT EARNINGS						
Interest Income - Library	70-000-6030-00	16,657	31,371	23,915	23,457	20,000
OTHER REVENUES						
Miscellaneous	70-000-5600-00	-	2,008	-	-	-
Donations	70-000-6005-00	-	20,000	-	-	-
TOTAL OTHER REVENUES		-	22,008	-	-	-
OTHER FINANCING SOURCES						
Transfer In	70-000-3910-00	650,000	650,000	650,000	650,000	650,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		1,194,498	1,501,009	1,265,345	1,294,987	1,308,214
EXPENDITURES						
OPERATING EXPENDITURES						
Telephone	70-010-000-2121-00	2,784	2,817	3,000	1,868	-
Utilities	70-010-000-2131-00	72,006	92,471	75,000	82,995	75,000
Miscellaneous	70-010-000-2170-00	-	-	50	-	-
Janitorial	70-010-000-2201-00	54,275	47,693	55,774	30,782	55,000
Sanitation - Republic	70-010-000-2202-10	1,617	2,202	2,603	1,427	2,500
Repairs - City Buildings	70-010-000-2211-00	9,280	30,138	18,333	34,709	20,000
Maintenance Contrancts	70-010-000-2214-00	-	-	8,247	4,786	8,000
Repairs - General	70-010-000-2215-00	-	-	-	-	-
Grounds Maintenance	70-010-000-2216-00	19,230	25,164	17,550	14,039	17,000
Rental Contracts	70-010-000-2314-00	9,199	10,863	10,000	7,386	10,000
Office Equipment	70-010-000-2406-00	-	-	-	-	-
Subscriptions - HOOPLA Digital Service	70-010-000-2713-70	70,000	50,000	50,000	-	50,000
Library Services <i>(monthly services - operations)</i>	70-010-000-2925-00	879,900	936,823	947,225	552,548	990,005
TOTAL EXPENDITURES		1,118,291	1,198,171	1,187,782	730,540	1,227,505
OTHER FINANCING USES						

LIBRARY FUND
FY 2026 Budget

Library Fund - Fund #70

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
TRANSFERS OUT	70-010-000-5090-10	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)		76,207	302,838	77,563	564,447	80,709
TOTAL EXPENDITURES AND OTHER FINANCING USES						
FUND BALANCE - OCTOBER 1		319,048	395,255	698,093	698,093	775,656
FUND BALANCE - SEPTEMBER 30		\$ 395,255	\$ 698,093	\$ 775,656	\$ 1,262,540	\$ 856,365

GENERAL OBLIGATION BOND COLLECTION FUND

FY 2026 Budget

General Obligation Bond Collection Fund - Fund # 71

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
TAXES						
5 1/2 Mil Ad Valorem Tax	71-000-7042-00	\$ 7,603,003	\$ 6,977,173	\$ 6,505,715	\$ 6,836,828	\$ 7,020,357
1/2 Cent Sales Tax - General Debt Service	71-000-7046-00	5,497,921	5,346,945	5,250,000	3,419,689	5,000,000
1/2 Cent Sales Tax - General Dept Service - Passed 2013	71-000-5005-00	2,928,843	2,838,487	2,625,000	1,830,217	2,500,000
2 Cent Sales Tax - Shoppes of Madison	71-000-7042-75	1,874,375	1,825,775	1,813,230	1,238,042	1,850,000
1/2 Cent Sales Tax - Shoppes of Madison	71-000-7046-75	468,593	456,443	453,308	309,510	460,000
1/2 Cent Sales Tax - Shoppes of Madison - Passed 2013	71-000-7046-80	234,295	228,220	226,654	154,754	230,000
TOTAL TAXES		18,607,030	17,673,043	16,873,907	13,789,040	17,060,357
INVESTMENT EARNINGS						
Interest Income	71-000-6030-00	483,884	655,262	602,250	256,715	250,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		19,090,914	18,328,305	17,476,157	14,045,755	17,310,357
EXPENDITURES						
OPERATING EXPENDITURES						
Miscellaneous	71-010-000-2170-00	17,078	8,618	20,000	3,366	10,000
OTHER FINANCING USES						
Transfer Out - General	71-010-000-5090-10	9,652,500	9,521,595	10,016,680	9,016,680	8,331,262
Transfer Out - <i>to Debt Service - G.O Bonds - Fund # 48</i>	71-010-000-5090-40	6,787,979	7,691,421	7,993,277	7,963,491	8,062,732
Transfer Out - <i>to Debt Service - 2011 Taxable - Shoppes of Madison - Fund # 48</i>	71-010-000-5090-75	-	-	-	-	-
TOTAL OTHER FINANCING USES		16,440,479	17,213,016	18,009,957	16,980,171	16,393,994
TOTAL EXPENDITURES AND OTHER FINANCING USES		16,457,557	17,221,634	18,029,957	16,983,537	16,403,994
TOTAL REVENUES AND OTHER FINANCING USES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		2,633,357	1,106,671	(553,800)	(2,937,782)	906,363
FUND BALANCE - OCTOBER 1		19,147,579	21,780,936	22,887,607	22,887,607	22,333,807
FUND BALANCE - SEPTEMBER 30		\$ 21,780,936	\$ 22,887,607	\$ 22,333,807	\$ 19,949,825	\$ 23,240,170

MULTI-USE VENUE MAINTENANCE FUND
FY 2026 Budget

Multi-Use Venue Capital Maintenance Fund - Fund #73

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INVESTMENT EARNINGS						
Interest Income	73-000-6030-00	\$ 131,533	\$ 231,231	\$ 175,000	\$ 136,221	\$ 125,000
OTHER REVENUES						
Donations	73-000-6005-73	-	-	-	-	-
OTHER FINANCING SOURCES						
Transfer In	73-000-3910-00	3,000,000	1,000,000	500,000	500,000	8,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		3,131,533	1,231,231	675,000	636,221	8,125,000
EXPENDITURES						
OPERATING EXPENDITURES/EXPENSES						
Repairs - Stadium	73-010-000-2215-90	138,651	752,522	250,000	692,233	10,200,000
Repairs - Field	73-010-000-2215-91	125,000		250,000	-	-
TOTAL OPERATING EXPENDITURES		263,651	752,522	500,000	692,233	10,200,000
CAPITAL EXPENDITURES						
Capital Outlay	73-010-000-2951-00	-	-	-	-	-
OTHER FINANCING USES						
Transfer Out	73-010-000-5090-10	4,491	-	2,000,000	-	-
TOTAL EXPENDITURES		268,142	752,522	2,500,000	692,233	10,200,000
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES		2,863,391	478,709	(1,825,000)	(56,012)	(2,075,000)
FUND BALANCE - OCTOBER 1		1,075,151	3,938,542	4,417,251	4,417,251	2,592,251
FUND BALANCE - SEPTEMBER 30		\$ 3,938,542	\$ 4,417,251	\$ 2,592,251	\$ 4,361,239	\$ 517,251

MUNICIPAL COURT FUND
FY 2026 Budget

Court Corrections Fund - Fund #74

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
FINES						
Corrections Court Cost	74-000-5020-10	\$ 255,199	\$ 281,697	\$ 200,000	\$ 195,883	\$ 280,000
ETC Court Cost	74-000-5020-20	23,304	20,413	20,000	20,044	20,000
Clerk's Judicial Admin Fund	74-000-5020-50	66,331	71,647	60,000	54,471	70,000
Solicitor's Fund	74-000-5020-60	16,596	17,788	15,000	15,539	18,000
TOTAL FINES		361,430	391,545	295,000	285,937	388,000
INVESTMENT EARNINGS						
Interest Income	74-000-6030-00	27,681	50,153	45,000	34,147	30,000
TOTAL REVENUES		389,111	441,698	340,000	320,084	418,000
EXPENDITURES						
OTHER FINANCING USES						
Transfer Out - <i>To General Fund (Fund #10) - \$150,000 from Correctons Account for Jail Expense and Judge's Salary, \$10,000 from ETC account to cover training and computer equipment.</i>	74-080-000-5090-10	158,000	186,000	167,500	167,500	214,000
TOTAL OTHER FINANCING USES		158,000	186,000	167,500	167,500	214,000
TOTAL EXPENDITURES AND OTHER FINANCING USES		158,000	186,000	167,500	167,500	214,000
TOTAL REVENUES OVER (UNDER) TOTAL OTHER FINANCING USES		231,111	255,698	172,500	152,584	204,000
FUND BALANCE - OCTOBER 1		611,187	842,298	1,097,996	1,097,996	1,270,496
FUND BALANCE - SEPTEMBER 30		\$ 842,298	\$ 1,097,996	\$ 1,270,496	\$ 1,250,580	\$ 1,474,496

MULTI-USE VENUE GENERAL OBLIGATION BOND COLLECTION FUND

FY 2026 Budget

Multi-Use Venue General Obligation Bond Collection Fund - Fund # 75

Description	Account Number	Audited Actuals 9/30/2022	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
TAXES						
Sales Taxes	75-000-5000-00	\$ 275,917	\$ 258,259	\$ 281,435	\$ 90,886	\$ 260,000
Sales Taxes - Food & Beverages	75-000-5000-20	190,397	164,706	194,205	58,837	165,000
Business License	75-000-5040-00	6,865	19,158	7,002	21,279	21,000
Liquor Taxes	75-000-6130-00	45,199	38,313	46,103	16,751	35,000
Lodging Taxes - 2% - Passed in 2017	75-000-6150-30	453,190	407,843	462,254	249,816	410,000
Lodging Taxes - 1 Dollar - Passed in 2017	75-000-6150-31	255,435	226,586	260,544	142,451	230,000
Lodging Taxes - Recaptured	75-000-6150-45	1,170,264	-	-	-	-
Lodging Taxes - First Three Hotels in Town Madison	75-000-6150-50	1,064,309	1,080,217	1,193,669	662,560	1,090,000
Lodging Taxes - New Hotels Outside Town Madison	75-000-6150-55	134,374	295,292	359,321	159,647	300,000
TOTAL TAXES		3,595,950	2,490,374	2,804,533	1,402,227	2,511,000
VENUE OPERATIONS REVENUES						
Base License Fee Revenue	75-000-6700-00	250,000	250,000	250,000	62,500	250,000
Performance License Fee Revenue	75-000-6700-10	85,186	64,306	65,000	69,415	64,000
Non-Baseball Events Revenue	75-000-6700-20	343,774	184,554	325,000	-	180,000
Parking Fee Revenue	75-000-6700-30	240,650	295,770	240,000	-	250,000
Naming Rights Revenue	75-000-6700-40	116,620	116,620	116,000	-	100,000
TOTAL VENUE OPERATIONS REVENUES		1,036,230	911,250	996,000	131,915	844,000
INVESTMENT EARNINGS						
Interest Income	75-000-6030-00	125,339	222,133	145,000	148,629	125,000
OTHER REVENUES						
Lodging Taxes Recaptured	75-000-6150-45	-	-	-	-	-
Base License Fee Revenue - Recapture	75-000-6700-01	-	-	-	-	-
Transfer In	75-000-3910-00	2,000,000	-	-	-	-
TOTAL OTHER REVENUES	75-000-3910-00	2,000,000	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		6,757,519	3,623,757	3,945,533	1,682,771	3,480,000
EXPENDITURES						
OPERATING EXPENDITURES						
Utilities	75-010-000-2131-00	112,271	202,482	225,000	-	210,000
OTHER FINANCING USES						

MULTI-USE VENUE GENERAL OBLIGATION BOND COLLECTION FUND

FY 2026 Budget

Multi-Use Venue General Obligation Bond Collection Fund - Fund # 75

Description	Account Number	Audited Actuals 9/30/2022	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
Transfer Out - <i>to Venue Maintenance Fund - Fund # 73</i>	75-010-000-5090-10	-	-	-	-	-
Transfer Out - <i>to Debt Service - Multi-Use Venue Bond - Fund # 48</i>	75-010-000-5090-10	3,139,754	3,138,403	3,138,403	1,569,251	3,135,860
TOTAL OTHER FINANCING USES		3,139,754	3,138,403	3,138,403	1,569,251	3,135,860
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,252,025	3,340,885	3,363,403	1,569,251	3,345,860
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		3,505,494	282,872	582,130	113,520	134,140
FUND BALANCE - OCTOBER 1		1,947,802	5,453,296	5,736,168	5,736,168	6,318,298
FUND BALANCE - SEPTEMBER 30		\$ 5,453,296	\$ 5,736,168	\$ 6,318,298	\$ 5,849,688	\$ 6,452,438

MUNICIPAL GOVERNMENT CAPITAL IMPROVEMENT FUND
FY 2026 Budget

Municipal Government Capital Improvement Fund - Fund #76

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INVESTMENT EARNINGS						
Interest Income	76-000-6030-00	\$ 208,603	\$ 273,161	\$ 100,000	\$ 104,157	\$ 105,000
OTHER REVENUES						
Other - Intergovernmental - from State	76-000-7676-00	524,138	537,581	520,000	526,013	525,000
OTHER FINANCING SOURCES						
Transfers In	76-000-3910-00	4,492	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		737,233	810,742	620,000	630,170	630,000
EXPENDITURES						
OPERATING EXPENDITURES						
Consultant Services	76-010-000-1917-00	-	-	-	-	-
CAPITAL OUTLAY						
Capital Outlay - Land	76-010-000-2951-10	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
OTHER FINANCING USES						
Transfer Out	76-010-000-5090-10	1,543,438	-	4,000,000	-	-
TOTAL - OTHER FINANCING USES		1,543,438	-	4,000,000	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,543,438	-	4,000,000	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) TOTAL EXPENDITURES AND OTHER FINANCING USES		(806,205)	810,742	(3,380,000)	630,170	630,000
FUND BALANCE - OCTOBER 1		5,633,556	4,827,351	5,638,093	5,638,093	2,258,093
FUND BALANCE - SEPTEMBER 30		\$ 4,827,351	\$ 5,638,093	\$ 2,258,093	\$ 6,268,263	\$ 2,888,093

FEDERAL FORFEITURE FUND
FY 2026 Budget

Federal Forfeiture Fund - Fund #77

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INTERGOVERNMENTAL						
Federal Forfeiture	77-000-6420-00	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENT EARNINGS						
Interest Income	77-000-6030-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Federal Forfeiture Uses - Police Use Only	77-020-000-7590-77	-	-	4,220	-	4,000
TOTAL EXPENDITURES		-	-	4,220	-	4,000
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES		-	-	(4,220)	-	(4,000)
FUND BALANCE - OCTOBER 1		4,221	4,221	4,221	4,221	1
FUND BALANCE - SEPTEMBER 30		\$ 4,221	\$ 4,221	\$ 1	\$ 4,221	\$ (3,999)

STATE FORFEITURE FUND
FY 2026 Budget

State Forfeiture Fund - Fund # 80 - Part of General Fund - Closes into General Fund

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
INTERGOVERNMENTAL						
Sales of Fixed Assets	80-000-5360-00	\$ -	\$ -	\$ -	\$ -	\$ -
State Forfeiture	80-000-6410-00	28,694	40,662	20,000	30,387	30,000
INVESTMENT EARNINGS						
Interest Income	80-000-6030-00	5,566	6,174	-	1,236	1,000
TOTAL REVENUES		34,260	46,836	20,000	31,623	31,000
EXPENDITURES						
OPERATING EXPENDITURES						
State Forfeiture Uses - Police Use Only	80-020-000-7590-80	-	-	-	-	31,000
OTHER FINANCING USES						
Trasnfers Out		-	224,000	20,000	-	-
TOTAL EXPENDITURES		-	224,000	20,000	-	31,000
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES		34,260	(177,164)	-	31,623	-
FUND BALANCE - OCTOBER 1		192,467	226,727	49,563	49,563	49,563
FUND BALANCE - SEPTEMBER 30		\$ 226,727	\$ 49,563	\$ 49,563	\$ 81,186	\$ 49,563

CPR FUND
FY 2026 Budget

CPR Fund - Fund #82 - Part of General Fund - Closes into General Fund for audited financial statements

Description	Account Number	Audited Actuals 9/30/2023	Audited Actuals 9/30/2024	FY 2025 Amended Budget	Actuals 5/31/2025	FY 2026 Initial Budget
REVENUES						
CONTRIBUTIONS & DONATIONS						
Miscellaneous Revenue	82-000-5600-00	\$ -	\$ -	\$ -	\$ -	\$ -
Donations - Fire Department	82-000-6005-00	10,388	6,694	5,000	5,310	5,000
INVESTMENT EARNINGS						
Interest Income	82-000-6030-00	55	395	-	316	250
TOTAL REVENUES		10,443	7,089	5,000	5,626	5,250
EXPENDITURES						
OPERATING EXPENDITURES						
Bank Fee - Service Charges	82-060-000-1907-00	597	288	1,000	189	200
Training	82-060-000-2701-00	7,491	2,598	20,000	3,845	5,000
Safety Handout Booklet	82-060-000-7587-00	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		8,088	2,886	21,000	4,034	5,200
TOTAL EXPENDITURES		8,088	2,886	21,000	4,034	5,200
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES		2,355	4,203	(16,000)	1,592	50
FUND BALANCE - OCTOBER 1		23,497	25,852	30,055	30,055	14,055
FUND BALANCE - SEPTEMBER 30		\$ 25,852	\$ 30,055	\$ 14,055	\$ 31,647	\$ 14,105

The background features abstract green geometric shapes. On the left, a solid green triangle points downwards. On the right, a complex arrangement of overlapping translucent green polygons in various shades of green creates a layered, architectural effect.

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS
CITY OF MADISON & MADISON CITY SCHOOLS
SUMMARY
FY 2026 Budget

Description	CITY FY 2026 Debt Service Fund #48	SCHOOL FY 2026 Debt Service Fund #46	TOTAL FY 2026 BUDGET
OTHER FINANCING SOURCES			
Transfers In - <i>from Fund #71</i>	\$ 8,062,732	\$ -	\$ 8,062,732
Transfers In - <i>from Fund #37</i>	5,316,163	-	5,316,163
Transfers In - <i>from Fund #75</i>	3,135,860	-	3,135,860
Transfers In - <i>from School System</i>	-	5,828,393	5,828,393
TOTAL OTHER FINANCING SOURCES	16,514,755	5,828,393	22,343,148
DEBT SERVICE			
Interest Expense	8,144,755	2,303,393	10,448,148
Payment on Debt	8,370,000	3,525,000	11,895,000
TOTAL DEBT SERVICE	16,514,755	5,828,393	22,343,148
TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE	\$ -	\$ -	\$ -

CITY OF MADISON, AL - GENERAL OBLIGATION DEBT SERVICE FUND
BOND ISSUES: 2015-A - 2015-B - 2016-C - 2018-A - 2018-C - 2020-A - 2022-A
FY 2026 Budget

Fund #48

Description	General Ledger Account Number	FY 2026 Budget
OTHER FINANCING SOURCES		
Transfers In - 2015-A G.O. Warrants	48-000-3910-00	\$ 1,038,563
Transfers In - 2015-B G.O. Warrants	48-000-3910-00	\$ 1,101,200
Transfers In - 2016-C G.O. Warrants	48-000-3910-00	\$ 2,252,300
Transfers In - 2018-A G.O. Taxable Warrants	48-000-3910-00	\$ 3,135,860
Transfers In - 2018-C G.O. Warrants	48-000-3910-00	\$ 1,314,738
Transfers In - 2020-A G.O. Taxable Warrants	48-000-3910-00	\$ 2,355,931
Transfers In - 2022-A G.O. Warrants	48-000-3910-00	\$ 5,316,163
TOTAL OTHER FINANCING SOURCES		\$ 16,514,755
DEBT SERVICE		
Interest - 2015-A G.O. Warrants	48-010-000-1905-52	223,563
Interest - 2015-B G.O. Warrants	48-010-000-1905-53	356,200
Interest - 2016-C G.O. Warrants	48-010-000-1905-54	772,300
Interest - 2018-A G.O. Taxable Warrants	48-010-000-1905-99	1,905,860
Interest - 2018-C G.O. Warrants	48-010-000-1905-55	654,738
Interest - 2020-A G.O. Taxable Warrants	48-010-000-1905-57	605,931
Interest - 2022-A G.O. Warrants	48-010-000-1905-58	3,626,163
Payment on Debt - 2015-A G.O. Warrants	48-010-000-8500-52	815,000
Payment on Debt - 2015-B G.O. Warrants	48-010-000-8500-53	745,000
Payment on Debt - 2016-C G.O. Warrants	48-010-000-8500-54	1,480,000
Payment on Debt - 2018-A G.O. Taxable Warrants	48-010-000-8500-99	1,230,000
Payment on Debt - 2018-C G.O. Warrants	48-010-000-8500-55	660,000
Payment on Debt - 2020-A G.O. Taxable Warrants	48-010-000-8500-57	1,750,000
Payment on Debt - 2022-A G.O. Taxable Warrants	48-010-000-8500-58	1,690,000
TOTAL DEBT SERVICE		\$ 16,514,755
TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE		\$ -

**CITY OF MADISON, ALABAMA
GENERAL OBLIGATION WARRANTS
BOND ISSUES: 2015-A - 2015-B - 2016-C - 2018-A - 2018-C - 2020-A - 2022-A
DEBT SERVICE REQUIREMENTS**

Fund #48

Fiscal Year	Principal	Interest	Total
2026	\$ 8,370,000	\$ 8,144,755	\$ 16,514,755
2027	\$ 8,705,000	\$ 7,827,472	\$ 16,532,472
2028	\$ 9,050,000	\$ 7,493,406	\$ 16,543,406
2029	\$ 9,425,000	\$ 7,155,277	\$ 16,580,277
2030	\$ 9,785,000	\$ 6,809,831	\$ 16,594,831
2031	\$ 10,125,000	\$ 6,447,061	\$ 16,572,061
2032	\$ 10,520,000	\$ 6,061,306	\$ 16,581,306
2033	\$ 10,880,000	\$ 5,680,951	\$ 16,560,951
2034	\$ 11,255,000	\$ 5,308,111	\$ 16,563,111
2035	\$ 11,630,000	\$ 4,918,353	\$ 16,548,353
2036	\$ 12,015,000	\$ 4,512,510	\$ 16,527,510
2037	\$ 12,445,000	\$ 4,089,574	\$ 16,534,574
2038	\$ 6,075,000	\$ 3,690,763	\$ 9,765,763
2039	\$ 6,355,000	\$ 3,408,813	\$ 9,763,813
2040	\$ 6,655,000	\$ 3,113,463	\$ 9,768,463
2041	\$ 6,965,000	\$ 2,804,038	\$ 9,769,038
2042	\$ 7,285,000	\$ 2,480,063	\$ 9,765,063
2043	\$ 7,625,000	\$ 2,140,813	\$ 9,765,813
2044	\$ 6,655,000	\$ 1,794,620	\$ 8,449,620
2045	\$ 6,965,000	\$ 1,488,671	\$ 8,453,671
2046	\$ 7,285,000	\$ 1,168,571	\$ 8,453,571
2047	\$ 7,620,000	\$ 833,773	\$ 8,453,773
2048	\$ 7,970,000	\$ 483,625	\$ 8,453,625
TOTAL	\$ 201,660,000	\$ 97,855,820	\$ 299,515,820

GENERAL OBLIGATION WARRANTS
SERIES 2015-A
Dated: May 1, 2015

Fund #48

Fiscal Year	Principal	Interest	Total
2026	815,000	223,563	1,038,563
2027	855,000	182,813	1,037,813
2028	900,000	140,063	1,040,063
2029	945,000	95,063	1,040,063
2030	975,000	64,350	1,039,350
2031	1,005,000	32,663	1,037,663
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
TOTAL	\$ 5,495,000	\$ 738,515	\$ 6,233,515

GENERAL OBLIGATION WARRANTS

SERIES 2015-B

Dated: May 1, 2015

Fund #48

Fiscal Year	Principal	Interest	Total
2026	745,000	356,200	1,101,200
2027	775,000	325,950	1,100,950
2028	805,000	302,250	1,107,250
2029	825,000	277,800	1,102,800
2030	850,000	252,675	1,102,675
2031	880,000	224,525	1,104,525
2032	915,000	193,113	1,108,113
2033	945,000	160,563	1,105,563
2034	975,000	126,963	1,101,963
2035	1,010,000	92,225	1,102,225
2036	1,045,000	56,263	1,101,263
2037	1,085,000	18,988	1,103,988
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
TOTAL	\$ 10,855,000	\$ 2,387,515	\$ 13,242,515

GENERAL OBLIGATION WARRANTS

SERIES 2016-C

Dated: December 1, 2016

Fund #48

Fiscal Year	Principal	Interest	Total
2026	1,480,000	772,300	2,252,300
2027	1,545,000	711,800	2,256,800
2028	1,610,000	640,650	2,250,650
2029	1,685,000	566,700	2,251,700
2030	1,755,000	497,900	2,252,900
2031	1,825,000	426,300	2,251,300
2032	1,900,000	351,800	2,251,800
2033	1,965,000	284,325	2,249,325
2034	2,030,000	224,400	2,254,400
2035	2,090,000	162,600	2,252,600
2036	2,155,000	98,925	2,253,925
2037	2,220,000	33,300	2,253,300
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
TOTAL	\$ 22,260,000	\$ 4,771,000	\$ 27,031,000

GENERAL OBLIGATION WARRANTS
SERIES 2018-A TAXABLE
Dated: June 21, 2018

Fund #48

Fiscal Year	Principal	Interest	Total
2026	1,230,000	1,905,860	3,135,860
2027	1,270,000	1,865,270	3,135,270
2028	1,315,000	1,822,090	3,137,090
2029	1,360,000	1,776,065	3,136,065
2030	1,410,000	1,727,105	3,137,105
2031	1,460,000	1,674,935	3,134,935
2032	1,520,000	1,619,455	3,139,455
2033	1,575,000	1,560,175	3,135,175
2034	1,640,000	1,497,175	3,137,175
2035	1,705,000	1,431,575	3,136,575
2036	1,775,000	1,363,375	3,138,375
2037	1,845,000	1,292,375	3,137,375
2038	1,925,000	1,209,350	3,134,350
2039	2,015,000	1,122,725	3,137,725
2040	2,105,000	1,032,050	3,137,050
2041	2,200,000	937,325	3,137,325
2042	2,300,000	838,325	3,138,325
2043	2,400,000	734,825	3,134,825
2044	2,510,000	625,625	3,135,625
2045	2,625,000	511,420	3,136,420
2046	2,745,000	391,983	3,136,983
2047	2,870,000	267,085	3,137,085
2048	3,000,000	136,500	3,136,500
TOTAL	\$ 44,800,000	\$ 27,342,668	\$ 72,142,668

GENERAL OBLIGATION WARRANTS

SERIES 2018-C

Dated: August 2, 2018

Fund #48

Fiscal Year	Principal	Interest	Total
2026	660,000	654,738	1,314,738
2027	690,000	621,738	1,311,738
2028	725,000	587,238	1,312,238
2029	750,000	565,488	1,315,488
2030	785,000	527,988	1,312,988
2031	825,000	488,738	1,313,738
2032	865,000	447,488	1,312,488
2033	910,000	404,238	1,314,238
2034	940,000	375,800	1,315,800
2035	970,000	345,250	1,315,250
2036	1,000,000	313,725	1,313,725
2037	1,035,000	281,225	1,316,225
2038	1,070,000	245,000	1,315,000
2039	1,105,000	207,550	1,312,550
2040	1,145,000	168,875	1,313,875
2041	1,185,000	128,800	1,313,800
2042	1,225,000	87,325	1,312,325
2043	1,270,000	44,450	1,314,450
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
TOTAL	\$ 17,155,000	\$ 6,495,654	\$ 23,650,654

GENERAL OBLIGATION TAXABLE WARRANTS

SERIES 2020-A

Dated: July 21, 2020

Fund #48

Fiscal Year	Principal	Interest	Total
2026	1,750,000	605,931	2,355,931
2027	1,795,000	580,363	2,375,363
2028	1,825,000	552,702	2,377,702
2029	1,895,000	521,623	2,416,623
2030	1,945,000	488,025	2,433,025
2031	1,960,000	453,987	2,413,987
2032	3,040,000	414,787	3,454,787
2033	3,085,000	353,987	3,438,987
2034	3,150,000	289,110	3,439,110
2035	3,205,000	221,290	3,426,290
2036	3,255,000	150,684	3,405,684
2037	3,330,000	77,023	3,407,023
2038			-
2039			-
2040			-
2041			-
2042			-
2043			-
2044			-
2045			-
2046			-
2047	-	-	-
2048	-	-	-
TOTAL	\$ 30,235,000	\$ 4,709,512	\$ 34,944,512

GENERAL OBLIGATION TAXABLE WARRANTS

SERIES 2022-A

Dated: December 28, 2022

Fund #48

Fiscal Year	Principal	Interest	Total
2026	1,690,000	3,626,163	5,316,163
2027	1,775,000	3,539,538	5,314,538
2028	1,870,000	3,448,413	5,318,413
2029	1,965,000	3,352,538	5,317,538
2030	2,065,000	3,251,788	5,316,788
2031	2,170,000	3,145,913	5,315,913
2032	2,280,000	3,034,663	5,314,663
2033	2,400,000	2,917,663	5,317,663
2034	2,520,000	2,794,663	5,314,663
2035	2,650,000	2,665,413	5,315,413
2036	2,785,000	2,529,538	5,314,538
2037	2,930,000	2,386,663	5,316,663
2038	3,080,000	2,236,413	5,316,413
2039	3,235,000	2,078,538	5,313,538
2040	3,405,000	1,912,538	5,317,538
2041	3,580,000	1,737,913	5,317,913
2042	3,760,000	1,554,413	5,314,413
2043	3,955,000	1,361,538	5,316,538
2044	4,145,000	1,168,995	5,313,995
2045	4,340,000	977,251	5,317,251
2046	4,540,000	776,588	5,316,588
2047	4,750,000	566,688	5,316,688
2048	4,970,000	347,125	5,317,125
2049	5,200,000	117,438	5,317,438
TOTAL	\$ 76,060,000	\$ 51,528,394	\$ 127,588,394

MADISON CITY SCHOOLS DEBT SERVICE FUND
ISSUES: 2016-A - 2016-B - 2018-D - 2020-B
FY 2026 Budget

Fund #46

Description	General Ledger Account Number	FY 2026 Budget
OTHER FINANCING SOURCES		
Transfers In - 2016-A G.O. School Warrants	46-000-3910-00	\$ 138,000
Transfers In - 2016-B G.O. School Warrants	46-000-3910-00	2,872,175
Transfers In - 2018-D G.O. School Warrants	46-000-3910-00	931,175
Transfers In - 2020-B G.O. School Warrants	46-000-3910-00	1,887,043
TOTAL OTHER FINANCING SOURCES		5,828,393
DEBT SERVICE		
Interest - 2016-A G.O. School Warrants	46-010-000-1905-43	138,000
Interest - 2016-B G.O. School Warrants	46-010-000-1905-44	1,567,175
Interest - 2018-D G.O. School Warrants	46-010-000-1905-56	441,175
Interest - 2020-B G.O. School Warrants	46-010-000-1905-45	157,043
Payment on Debt - 2016-A G.O. School Warrants	46-010-000-8500-43	-
Payment on Debt - 2016-B G.O. School Warrants	46-010-000-8500-44	1,305,000
Payment on Debt - 2018-D G.O. School Warrants	46-010-000-8500-56	490,000
Payment on Debt - 2020-B G.O. School Warrants	46-010-000-8500-45	1,730,000
TOTAL DEBT SERVICE		5,828,393
TOTAL OTHER FINANCING SOURCES OVER (UNDER) TOTAL DEBT SERVICE		\$ -

**CITY OF MADISON, ALABAMA
GENERAL OBLIGATION SCHOOL WARRANTS
BOND ISSUES
2016-A - 2016-B - 2018-D - 2020-B
DEBT SERVICE REQUIREMENTS**

Fund #46

Fiscal Year	Principal	Interest	Total
2026	3,525,000	2,303,393	5,828,393
2027	3,665,000	2,184,608	5,849,608
2028	5,135,000	2,021,205	7,156,205
2029	5,400,000	1,804,162	7,204,162
2030	4,075,000	1,608,013	5,683,013
2031	4,245,000	1,440,000	5,685,000
2032	4,405,000	1,279,838	5,684,838
2033	4,575,000	1,117,238	5,692,238
2034	4,780,000	934,188	5,714,188
2035	4,935,000	762,650	5,697,650
2036	5,095,000	603,425	5,698,425
2037	5,260,000	437,700	5,697,700
2038	5,430,000	266,550	5,696,550
2039	5,605,000	89,800	5,694,800
2040	-	-	-
TOTAL	\$ 66,130,000	\$ 16,852,770	\$ 82,982,770

GENERAL OBLIGATION SCHOOL WARRANTS

SERIES 2016-A

Dated: March 31, 2016

Fund #46

Fiscal Year	Principal	Interest	Total
2026	-	138,000	138,000
2027	-	138,000	138,000
2028	1,270,000	106,250	1,376,250
2029	1,490,000	37,250	1,527,250
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
TOTAL	\$ 2,760,000	\$ 419,500	\$ 3,179,500

GENERAL OBLIGATION SCHOOL WARRANTS

SERIES 2016-B

Dated: June 23, 2016

Fund #46

Fiscal Year	Principal	Interest	Total
2026	1,305,000	1,567,175	2,872,175
2027	1,300,000	1,502,050	2,802,050
2028	2,035,000	1,418,675	3,453,675
2029	2,140,000	1,314,300	3,454,300
2030	2,250,000	1,204,550	3,454,550
2031	2,370,000	1,089,050	3,459,050
2032	2,480,000	980,200	3,460,200
2033	3,660,000	857,400	4,517,400
2034	3,840,000	707,400	4,547,400
2035	3,955,000	571,275	4,526,275
2036	4,075,000	450,825	4,525,825
2037	4,200,000	326,700	4,526,700
2038	4,330,000	198,750	4,528,750
2039	4,460,000	66,900	4,526,900
2040	-	-	-
TOTAL	\$ 42,400,000	\$ 12,255,250	\$ 54,655,250

GENERAL OBLIGATION SCHOOL WARRANTS

SERIES 2018-D

Dated: November 6, 2018

Fund #46

Fiscal Year	Principal	Interest	Total
2026	490,000	441,175	931,175
2027	610,000	413,675	1,023,675
2028	605,000	389,350	994,350
2029	525,000	367,150	892,150
2030	555,000	340,150	895,150
2031	585,000	311,650	896,650
2032	605,000	286,438	891,438
2033	915,000	259,838	1,174,838
2034	940,000	226,788	1,166,788
2035	980,000	191,375	1,171,375
2036	1,020,000	152,600	1,172,600
2037	1,060,000	111,000	1,171,000
2038	1,100,000	67,800	1,167,800
2039	1,145,000	22,900	1,167,900
2040	-	-	-
TOTAL	\$ 11,135,000	\$ 3,581,889	\$ 14,716,889

GENERAL OBLIGATION SCHOOL WARRANTS

SERIES 2020-B

Dated: July 21, 2020

Fund #46

Fiscal Year	Principal	Interest	Total
2026	1,730,000	157,043	1,887,043
2027	1,755,000	130,883	1,885,883
2028	1,225,000	106,930	1,331,930
2029	1,245,000	85,462	1,330,462
2030	1,270,000	63,313	1,333,313
2031	1,290,000	39,300	1,329,300
2032	1,320,000	13,200	1,333,200
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
TOTAL	\$ 9,835,000	\$ 596,131	\$ 10,431,131

**DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION WARRANTS**

Fiscal Year	CITY - Fund #48			SCHOOL - Fund #46			TOTAL		TOTAL
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	P & I
2026	8,370,000	8,144,755	16,514,755	3,525,000	2,303,393	5,828,393	11,895,000	10,448,148	22,343,148
2027	8,705,000	7,827,472	16,532,472	3,665,000	2,184,608	5,849,608	12,370,000	10,012,080	22,382,080
2028	9,050,000	7,493,406	16,543,406	5,135,000	2,021,205	7,156,205	14,185,000	9,514,611	23,699,611
2029	9,425,000	7,155,277	16,580,277	5,400,000	1,804,162	7,204,162	14,825,000	8,959,439	23,784,439
2030	9,785,000	6,809,831	16,594,831	4,075,000	1,608,013	5,683,013	13,860,000	8,417,844	22,277,844
2031	10,125,000	6,447,061	16,572,061	4,245,000	1,440,000	5,685,000	14,370,000	7,887,061	22,257,061
2032	10,520,000	6,061,306	16,581,306	4,405,000	1,279,838	5,684,838	14,925,000	7,341,144	22,266,144
2033	10,880,000	5,680,951	16,560,951	4,575,000	1,117,238	5,692,238	15,455,000	6,798,189	22,253,189
2034	11,255,000	5,308,111	16,563,111	4,780,000	934,188	5,714,188	16,035,000	6,242,299	22,277,299
2035	11,630,000	4,918,353	16,548,353	4,935,000	762,650	5,697,650	16,565,000	5,681,003	22,246,003
2036	12,015,000	4,512,510	16,527,510	5,095,000	603,425	5,698,425	17,110,000	5,115,935	22,225,935
2037	12,445,000	4,089,574	16,534,574	5,260,000	437,700	5,697,700	17,705,000	4,527,274	22,232,274
2038	6,075,000	3,690,763	9,765,763	5,430,000	266,550	5,696,550	11,505,000	3,957,313	15,462,313
2039	6,355,000	3,408,813	9,763,813	5,605,000	89,800	5,694,800	11,960,000	3,498,613	15,458,613
2040	6,655,000	3,113,463	9,768,463				6,655,000	3,113,463	9,768,463
2041	6,965,000	2,804,038	9,769,038				6,965,000	2,804,038	9,769,038
2042	7,285,000	2,480,063	9,765,063				7,285,000	2,480,063	9,765,063
2043	7,625,000	2,140,813	9,765,813				7,625,000	2,140,813	9,765,813
2044	6,655,000	1,794,620	8,449,620				6,655,000	1,794,620	8,449,620
2045	6,965,000	1,488,671	8,453,671				6,965,000	1,488,671	8,453,671
2046	7,285,000	1,168,571	8,453,571				7,285,000	1,168,571	8,453,571
2047	7,620,000	833,773	8,453,773				7,620,000	833,773	8,453,773
2048	7,970,000	483,625	8,453,625				7,970,000	483,625	8,453,625
TOTAL	\$ 201,660,000	\$ 97,855,820	\$ 299,515,820	\$ 66,130,000	\$ 16,852,770	\$ 82,982,770	\$ 267,790,000	\$ 114,708,590	\$ 382,498,590

The image features abstract green geometric shapes on a light gray background. On the left, a single green triangle points downwards. On the right, a complex arrangement of overlapping green triangles and polygons in various shades of green is shown. A thin, light gray line extends from the bottom left towards the right, passing through the green shapes.

APPENDIX

RESOLUTION NO. 2025-252-R

A RESOLUTION TO ADOPT THE ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, AND ADOPTING POLICIES FOR THE IMPLEMENTATION OF SAID BUDGET.

WHEREAS, the Mayor, Finance Committee of the City Council, and the Finance Department have proposed a budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, the City Council of the City of Madison, Alabama, desires to adopt an official Annual Operating Budget for the City of Madison, Alabama, for the Fiscal Year 2026.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Madison, Alabama, sitting in a regular session on the 22nd day of September 2025, as follows:

1. The Fiscal Year 2026 Annual Operating Budget Documents provide for total use of Beginning Resources, Estimated Revenues and Other Financing Sources as follows:

A. General Fund	\$70,869,256
B. Special Revenue Funds	\$42,514,679
C. Debt Service Funds	\$22,343,148

2. The Fiscal Year 2026 Annual Operating Budget Documents provide for total Estimated Expenditures and Other Financing Uses as follows:

A. General Fund	\$70,869,256
B. Special Revenue Funds	\$42,117,126
C. Debt Service Funds	\$22,343,148

3. The authorized strength of the City's personnel for the 2026 fiscal year is hereby determined to be only those job positions authorized and budgeted for in the salary account (A/C # 1101-00) of each department's budget as of the 1st day of October 2025. Changes to the strength of the City's personnel or any changes to, or creation of, job positions within a department must first be approved by the Human Resource Committee of the City of Madison, Alabama, and then by a majority vote of the City Council of the City of Madison, Alabama.

The authorized strength of the Parks & 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.

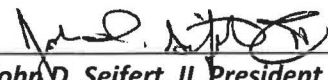
4. Step increases for eligible employees of the City of Madison are hereby authorized and directed and said increases shall become effective and given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.

5. A Cost-of-Living Adjustment (COLA) of one percent (1.0%) is hereby authorized and directed. The COLA shall become effective on Monday, October 13, 2025, and 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 the time of travel shall be 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, or work, or for the purchase or lease of materials, equipment, supplies, or other personal property, involving thirty thousand dollars (\$30,000.00) or more, shall be purchased from vendor awarded bids by the North Alabama Cooperative Purchasing Association, National Intergovernmental Purchasing Alliance, Sourcewell Purchasing Cooperative (formerly the National Joint Powers Alliance), National Purchasing Partners, National Cooperative Purchasing Association, U.S. Communities Government Purchasing Alliance, Omnia Partners Public Sector, The Interlocal Purchasing System ("TIPS"), the State of Alabama, or the City of Madison's own bid in accordance with Title 41 of the Code of Alabama. Exceptions are purchases exempt from the Competitive Bid Law of the State of Alabama.
8. All expenditures of one-hundred thousand dollars (\$100,000.00) 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 State of Alabama Public Works Bidding Procedures located in Title 39 of the Code of Alabama.
9. All encumbrances outstanding as of September 30, 2025, are 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 department level. Department Heads may adjust line-items within their departments' budgets if the adjustments do not increase or decrease the department's total overall budget. However, the Finance Committee of the City Council of the City of Madison, Alabama, must review and approve any adjustments within a department for more than six thousand five hundred dollars (\$6,500.00), any adjustments that increase or decrease the personnel services general ledger accounts (salaries, overtime, payroll taxes), and any increases or decreases to capital outlay line-items.
11. Budget adjustments that may cause a net change in the overall budget or changes in funding a capital project require approval by a majority vote of the City Council of the City of Madison, Alabama, except as noted in paragraph 14, below.
12. All travel and related expenditures for both employees and City Council members shall follow the guidelines in the Travel and Training Reimbursement Policies for the City of

Madison, as adopted in Resolution 2022-41-R for City Council members and Resolution 2022-43-R for City Employees.

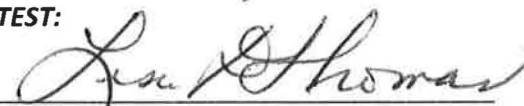
13. All appropriations to Outside Agencies shall follow the "Guidelines for Funding Outside Agencies" as approved by the Finance Committee of the City Council of the City of Madison, Alabama, on the 14th day of August 2023, by Resolution No. 2023-245-R.
14. The Director of Finance is hereby granted the authority to adjust said annual operating budget for any, and all, donations or grants accepted into the City by the Madison City Council. The vote by the Madison City Council to accept the donation or grant shall be the authorization to amend the annual operating budget. The Beginning Resources, Estimated Revenues, and Other Financing Sources section of the budget shall be adjusted for the donation or grant. In addition, the correct expenditure account line item within the Expenditures and Other Financing Uses section of the budget shall be adjusted for amount of donation or grant.
15. If the following conditions are satisfied, Mayor is hereby authorized to execute agreements and purchase orders with values less than the thresholds required for competitive bidding as described in Sections 7 and 8 of this Resolution No. 2023-235-R and applicable state law. The conditions for qualifying purchases under this Section 15 are as follows:
 - a) The City Council has authorized the expenditures in the FY 2026 budget, as set forth in this Resolution No. 2025-252-R.
 - b) The Department Head requesting a purchase shall use reasonable best efforts to obtain the best price for purchases that qualify under this Section, but Department Heads are not required to seek multiple quotes for qualifying purchases under applicable bid law limits.
 - c) The Department Head requesting a purchase or contracting work below the applicable bid law limit submits the item for review to both the Legal Department and the Finance Department, and both departments must approve pursuant to applicable law and purchasing procedures before the purchase is made or contracting work performed.
 - d) That if the City Attorney advises that the City should enter an agreement for services or contracting work for qualifying purchases, then work will not begin until both the Mayor and vendor or contractor have signed an agreement approved as to form by the City Attorney.
 - e) That any agreement or purchase made under this Section 15 shall be submitted to the Finance Committee for review, as well as the City Council for ratification, at their next regularly scheduled meeting.

READ, APPROVED AND ADOPTED this 22nd day of September 2025.



John D. Seifert, II, President
Madison City Council
City of Madison, Alabama

ATTEST:



Lisa D. Thomas, City Clerk-Treasurer
City of Madison, Alabama

ADOPTED this 23rd day of September 2025.



Paul Finley, Mayor
City of Madison, Alabama