

City of Madison

Operating and Capital Budget FY 2024

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Introduction

Mission Statement

The City of Madison government exists to serve our citizens, businesses and visitors in an open, honest, efficient and fiscally responsible manner. Public service is at our core and our mission is to provide the highest quality services possible while continuously improving the services provided.

We believe in a first-rate school system for our children, safe neighborhoods, sound economic development, an impressive quality of life and a low tax burden for our residents.



Dedication

We dedicate, on the occasion of his retirement, this budget to a gentleman who served this community for years with distinction as a colleague, mentor, advisor and friend to the employees and residents of the City of Madison.



Mr. James E. Carter

132 North Main Street • Post Office Box 32 • Madison GA 30650
Telephone: (706)342 1251 • Fax: (706)342 3454 • www.MadisonGA.com

BUDGET TRANSMITTAL LETTER

May 26, 2023

Honorable Fred Perriman, Mayor

City of Madison

City Hall

132 North Street

Madison, GA 30650

Dear Mayor Perriman and Honorable Members of the Madison City Council:

I am pleased to submit to you our FY 2024 Budget proposal for your consideration. It represents an annual financial roadmap for the City of Madison, with projected total General Fund expenditures of $5,640,353 and a total budget of $22,937,516. We are proposing a General Fund spending plan that is less than last year's budget. Our fundamental rationale in doing so is to solidify and strengthen our city's finances because our primary responsibility to the citizens of Madison is our fiduciary responsibility.

The annual budget allocates resources to a variety of City priorities and programs to ensure the community's physical security, enhancement of the community's quality of life and maintenance and development of the city's facilities and infrastructure.

This policy document represents our commitment to prudent fiscal management, to effective service delivery and to supporting an affordable quality of life for our citizens. Once adopted by our Council, the budget establishes the direction for all City government programs and services for the coming year. It will represent the consensus of Council direction and staff recommendations and give direction to help us accomplish established goals. It will also, through your direction, provide us with an understanding of community priorities.

Financial Stability is Key

Our goal in presenting this budget document is to solidify and strengthen the City's long-term financial health. We accomplish this by tightening our belt through proposed budget cuts government consolidation, improved property management, service regionalization, privatization of services and other proven efficiency measures.

Mayor Fred Perriman City Council: Carrie Peters-Reid, *District 1;* Eric Joyce, *District 2;*
Ed Latham, *District 3;* Richard Blanton, *District 4;* Betsy Wagenhauser, *District 5*

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We present to you this year a budget document that not only explains what is being requested but also justifies the requested funds. Like so many other U.S. cities, our decades old incremental budget served this community well over the years, but we are in need of a transition to a performance-based budget. That will not be fully accomplished overnight, as our budget format is decades old. Citizens increasingly want to know not only where their hard-earned dollars will go, but just as importantly, they want to know why.

Performance-based budgeting is the allocation of funds based on programmatic results that contribute to organizational goals. For the City of Madison, performance-based budgeting uses evidence to maximize the allocation of funds toward programs that work and away from those that do not. Performance-based budgeting is not intended to punish or reward departments or agencies, but instead to focus on progress toward measurable performance goals. This approach allows us to make and justify budgetary changes that meet community needs and advance citywide priorities, instead of defaulting to the status quo. But, of course, we cannot set real community priorities unless and until the community has told us what their wants, needs, hopes and desires are. That is why we propose, in this budget, a comprehensive community survey to be conducted over the coming year, so that our residents and taxpayers have a real say in setting our priorities.

A New Commitment to Financial Stability

We start this budget process with an absolute commitment NOT to use General Fund, Fund Balance (our bank account) to balance this budget. Our fund balance level should not go below our stated Finance Policy, and it should only be sparingly used for true emergencies or unforeseen calamities. We have segregated the proper amount of fund balance in each fund (20% of operating budgets) not to be touched short of an extraordinary event. Any additional fund balance will be transferred to our Capital Trust Fund to pay for needed capital projects. When we go to borrow in the future for a needed infrastructure project, Bond Counsel will review our actions and practices to ascertain if we have demonstrated the necessary discipline and restraint in our spending. Spending our savings is a practice that needs to stop. We can't be everything to everyone and we can only spend what we have coming in.

For next year, each Department Manager was asked not only to present a proposed spending plan but was asked to clearly articulate what was accomplished this past year and what the department's goals are next year for the spending level requested. The assumption contained within incremental budgeting is its fundamental flaw. Funding requests based on last year's funding levels are not based on performance goals but are a function of last year's spending.
Citizens deserve and need more information and transparency. And they need to believe that the sacred fiduciary trust that they gave us, is in fact, sacred.

We start next year with an organizational change creating six distinct departments, all with specific functions as outlined in the budget book. These Departments: Police, Fire, Public Works, Finance, Planning and Development and Human Resources, create a streamlined organizational structure that is similar to many city organizations of our size across this country.

We propose changes in the budget because of the clear financial challenges we face. Similar to our local businesses and our residents, the cost of operations from fuel, to vehicles, to equipment are all more expensive than they were several years ago. So, the question is how we are, as a city, going to address these challenges. What will we do?

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Before we explain what we are proposing in this budget proposal, we want to clearly state what we are not. **We are not proposing a property tax increase next year as a solution to dig ourselves out of the looming financial challenge.** We are going to do what our citizens do regularly when they face financial challenges at home. They tighten their belts. They economize. They make choices and set priorities. They go without. Shouldn't we do the same?

That is exactly what we propose to do. We propose cutting expense budgets, we propose freezing positions, we are proposing tried and true economy measures like regionalization and privatization. We are tightening our belts. Just like our citizens do.

It is said that necessity is the mother of invention. It is in these challenging times that we ask the tough questions and search for the right answers. Complacency is our enemy. We need to address our financial challenges now and not create a financial crisis through inaction.

User Fees Not Covering Costs

In preparing for this budget submission, we have completed an independent assessment of our utility (sewer, water and solid waste) user fees to make sure that they are covering operating costs and future capital costs.

In a recently published report, the engineering firm of Carter and Sloope stated the following:

> ***"It is our recommendation that the rate adjustments be considered for the following reasons:***
>
> ***1. Uniform rates for water and sewer disproportionately impact residential users and disincentivizes conservation. As a result, industrial customers pay less per gallon compared to residential users.***
>
> ***2. Current water and sewer rates are too low to account for proposed capital expenses.***
>
> ***3. Current residential solid waste rates are significantly lower compared to other providers and are not able to cover leaf and limb pick up, junk truck, and proposed capital expenses.***
>
> ***4. The rate reduction for solid waste customers who opt in to recycling services is not emulated by any other solid waste provider in the area and does not seem to promote recycling. It is our recommendation that the rate and fee adjustments be considered over the next five (5) fiscal years. The city should evaluate the effects of these adjustments at each interval to determine if projected trends are accurate and if additional increases are necessary."***

We have also completed an assessment of our compensation plan for employees to make sure we remain competitive in this increasingly competitive economy. What we found was that the compensation for numerous positions in Madison has not remained competitive and needs to be addressed. We do so in this budget proposal.

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Moving Madison Forward

This Budget Proposal moves us forward. We propose instituting residential, and possibly even limited commercial, glass recycling because we agree with Council members Joyce and Wagenhauser that it is the right thing for us to do. We propose a new communications system (CodeRed) that improves the way we outreach to our citizens, especially in times of emergency. We propose adoption of an updated compensation system for our employees because we agree with Mayor Perriman that our employees are our greatest asset. We propose drafting a real Stormwater Management plan, because we agree with Mayor Pro Tempore Blanton that we must address the drainage and flooding concerns in our neighborhoods. We propose, thanks to the efforts of Council Member Peters-Reid, to give our Police Department new tools to keep our officers safe with education and knowledge to address difficult calls more effectively. We propose making a commitment to our dedicated Fire Department because a new station is needed, and we support a commitment of SPLOST (subject to citizen referendum) funding to get it done. We commit to negotiate with property owners to finally get an answer to our downtown parking challenge. We commit to taking the next step in engineering to fight for a new and needed Madison By-Pass to get those trucks (not servicing businesses downtown) out of downtown, once and for all.

In terms of infrastructure, we know that we need to replace our major gas line in our service delivery area, and we need, as Council member Latham has clearly articulated, to take another look at our water and sewer infrastructure and ask whether it is suitable to meet our needs. After an independent review of our water, sewer and solid waste user fees, it was determined that we need to, while still remaining competitive with surrounding communities, adjust the rates for the first time in years to make sure we have adequate funds to address present and future capital needs.

We propose, in this document, separating the operating budget from our capital budget, as most of the capital requests are one-time requests. When taken together, they confuse the reader and skew the budget when comparing year-to-year expenditures. We have also established a five-year capital plan so that we can look forward at upcoming obligations.

In closing, I would be remiss if I did not thank our entire staff for their cooperation and dedication in working to improve our city.

We are blessed with the finest professionals who make a difference in Madison each and every day. I also want to thank our Finance Director, Karen Stapp, and our UGA Graduate Assistant, Justin Mullis, for their hard work, dedication and professionalism in assisting me in preparing this budget plan.

Sincerely,

John C. Klimm

John C. Klimm

Mayor Fred Perriman City Council: Carrie Peters-Reid, *District 1;* Eric Joyce, *District 2;*
Ed Latham, *District 3;* Richard Blanton, *District 4;* Betsy Wagenhauser, *District 5*

Elected City Officials



Fred Perriman
Mayor
fperriman@madisonga.com



Eric Joyce
District 2
ejoyce@madisonga.com



Carrie Peters-Reid
District 1
cpreid@madisonga.com



Rick Blanton
District 4
rickblanton@madisonga.com



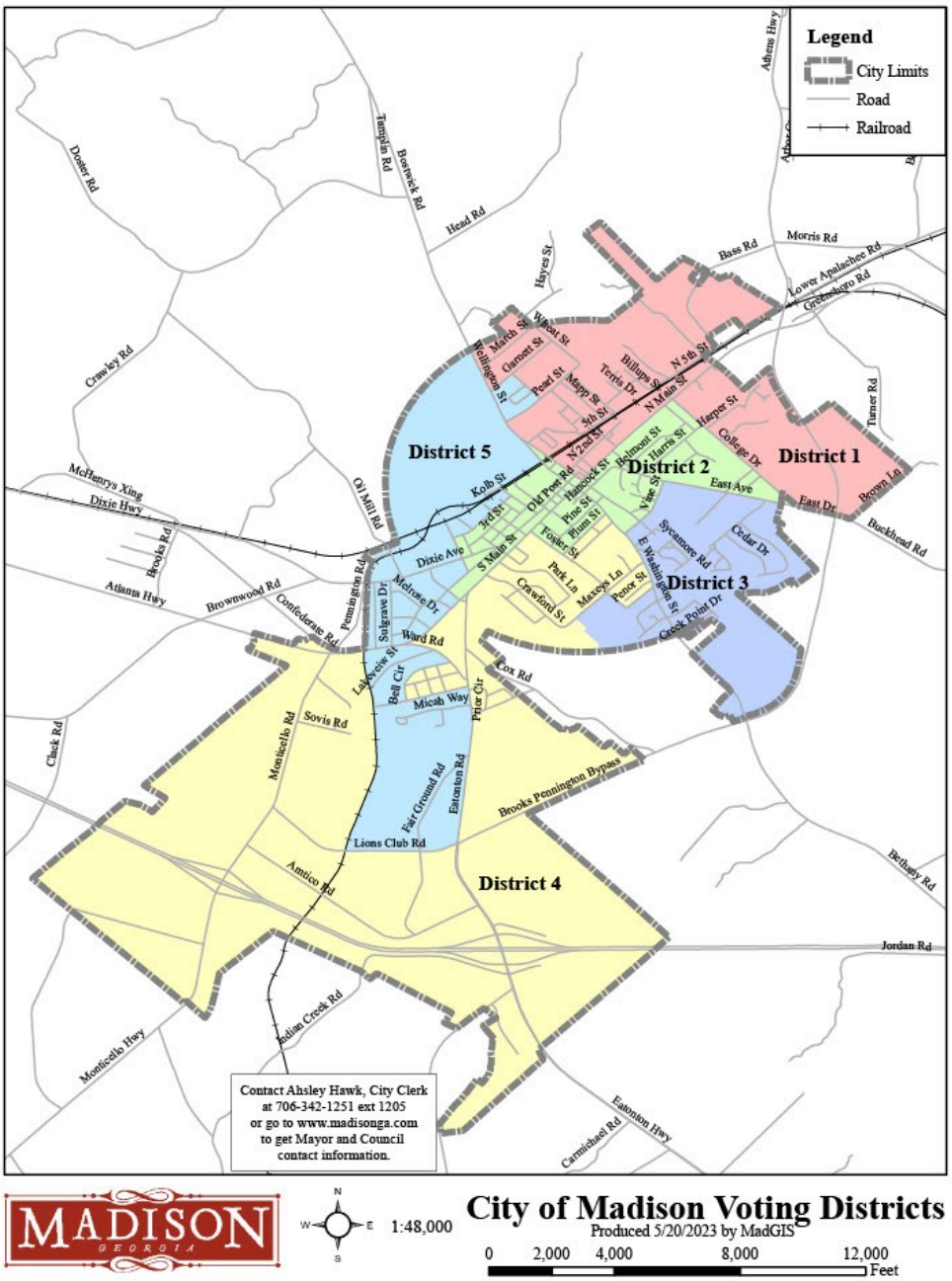
Ed Latham
District 3
elatham@madisonga.com



Betsy Wagenhauser
District 5
bwagenhauser@madisonga.com

Elected City Officials

District Map



City Officials

City Manager

John C. Klimm

Police Chief

William Ashburn

Fire Chief

Brooks Pennington

Finance Director

Karen Stapp

City Attorney

James E. Carter

City Clerk

Ashley Hawk

Planning Director

Monica Callahan

Human Resources Director

Vacant

Public Works- Utility Treatment

Wayne Ghann

Public Works- Utility Distribution

Rusty Johnson

Public Works- Building and Grounds

Erin Tewksbury

Public Works- Roads

Vacant

City Board/Committee Members

Audit Committee

Betty Straw Brown, Member

Judy Senft, Member

Fred Perriman, Mayor

Rick Blanton, Council Member

John Klimm, Ex Officio Member

Karen Stapp, Ex Officio Member

Cemetery Stewardship Commission

Amy Carter

Nancy Greene

Martha Harrell, VCH

Artez Kelly, CH

Melissa Piche

Deneice Rice,SEC

Wes Ryals (HPC)

Eric Joyce, Council Liaison

Bryce Jaeck, Staff

Corridor Design Commission

Himanshu Bhatwala

Vince Campbell

Leslie Clark Jones

vacant

Sonny Pennington, CH

Bob Seft

Jamie Williams

Rick Blanton, Council Liaison

Ken Kocher, staff

Downtown Development Authority

Stacy Bassett, S/T

Bob Bell

Clifton Hanes

Nancy Launius

Cari McAlister

Julie Speyer, VCH

Ben Whidby, CH

Lee Abney, Legal Counsel

Monica Callahan, Staff / Executive Director

Ethics Committee

Judge Charles Merritt

Greenspace Conservation Commission

Rick Crown, VCH

Judy Gilbert

Christine Lambert

Jennifer Lockridge

Benjamin Proulx

Karl Scott

Philip Smeltzer CH

Eric Joyce, Council Liaison

Monica Callahan, Staff

City Boards/Committees

Historic Preservation Commission

Flynn Clyburn

James Glover

Zeb Grant

Brad Rice

Ray Raymond

Wes Ryals

Jon Roby

Ken Kocher, Staff

Housing Opportunity Commission

Ashley Hunt

Ashley Massey

Tim Robinson

Crystal Ross

Judy Senft

Tamara Thompson

Shontell White

Sonya Hope, GICH

Maureen Ronan, GICH Team

Sara Sawyer, GICH Team

Judy Thomas, GICH Team

Cheryl Bland, GICH/BOE Liaison

Donald Harris, GICH/County Liaison

Carrie Peters-Reid, GICH/City Liaison

Monica Callahan, GICH Coordinator

Planning and Zoning Commission

Joe DiLetto

Terri Hurt

Cynthia Jones

Nancy Nolan-Kuperburg

Sherry Terrell-Alexander

Robert Trulock

Kendra Wyatt

Bryce Jaeck, Staff

Public Arts Commission

Sherri-Aynn Collins
Chris Cook
Ann Dodys
Jillian Jones
vacant
Teresa Reeves
Clare Wolfe
Ken Kocher, Staff



History



On December 12, 1809, the town, named for 4th United States president, James Madison, was incorporated. Madison is the seat and the largest town in Morgan County. The early town flourished as a stagecoach stop and an in-town residence for planters' families. Principal streets were patriotically named for presidents and the community prided itself on its schools, literary, and philosophical societies.

Turn-of-the-century prosperity added a large number of commercial and residential buildings that were Victorian in style. Twentieth century development, formerly insensitive and sprawl-oriented, is now guided to respect the local sense of place and style. Madison values what many communities have lost - an identity and historic integrity.

Today Madison still Madison retains its small-town character and remains the heart of the community. Downtown Madison is punctuated by a central town square and anchored by historic government facilities, such as City Hall, the Morgan County Courthouse, and U.S. Post Office. Madison also has one of the largest historic districts in the state of Georgia, with visitors coming to see the beautifully preserved antebellum architecture.

Budget Overview

Strategic Plan

Guiding Principles: We believe in…

- Ethics and Integrity - We believe that ethics and integrity are the foundation of public trust and confidence and that all meaningful relationships are built on these values.

- Financial Responsibility - We believe that fiscal responsibility and prudent stewardship of public funds, both short term and long term, are essential for citizen confidence in government.

-Open and Honest Communication - We believe that open and honest communication is paramount for an involved citizenry and fosters a positive working environment for employees.

-Visionary Leadership and Planning - We believe that the very essence of leadership is to be visionary and innovative while planning for our future.

-Excellence and Quality in the Delivery of Services - We believe that service to our residents is our reason for being and commit to delivering services in a professional, cost effective, and efficient manner.

-Respect for the Individual- We believe that citizens we serve are to be treated with the utmost respect and deserve the best treatment the city can provide.

-Thoughtful Long-Range Community Planning - We believe in the development of our community through thoughtful, careful planning that is communicated in a positive manner preserving the past and the unique charm that is Madison.

-Professionalism - We believe that continuous staff improvement and innovation is the mark of a professional organization, and we are committed to applying this principle to the services we offer and to the development of employees to be the best they can be.



Strategic Priorities

Financial Administration

Goal: Approve a viable financial plan for meeting the operational and capital needs of the City of the City with a balanced budget that includes rigorous budget monitoring, cost saving for residents, maintaining reserves, and aggressively perusing outside revenue outside revenue (grant) dollars.

Public Safety

Goal: To promote the protection safety, and welfare of our community by maintaining a high quality of life for all City residents, businesses, and visitors.

Infrastructure

Goal: Madison's future stability depends on funding and implementing a safe and sound infrastructure. Our City's streets, sidewalks, drainage, sewerage, and facilities are our public investments in our city and are a reflection of who we are and the pride we take in our community. Deferring maintenance to our infrastructure places an unfair and burdensome responsibility to future generations and threatens the fiscal stability of our City.

Good Government

Goal: To provide exceptional customer services in an open and transparent way. The City of Madison is committed to creating a culture focused on results for customers and ensuring the community receives exceptional public service.



Long-Range Planning

Goal: To support effective long-range planning, historic preservation and thoughtful and strategic economic development.

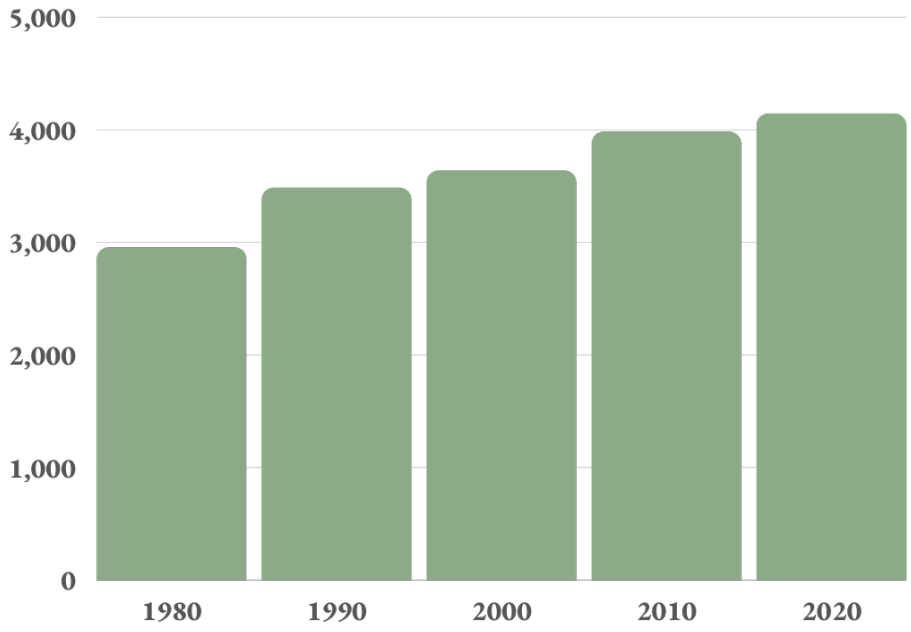
Population Overview

Total Population

4,588

Annual Change

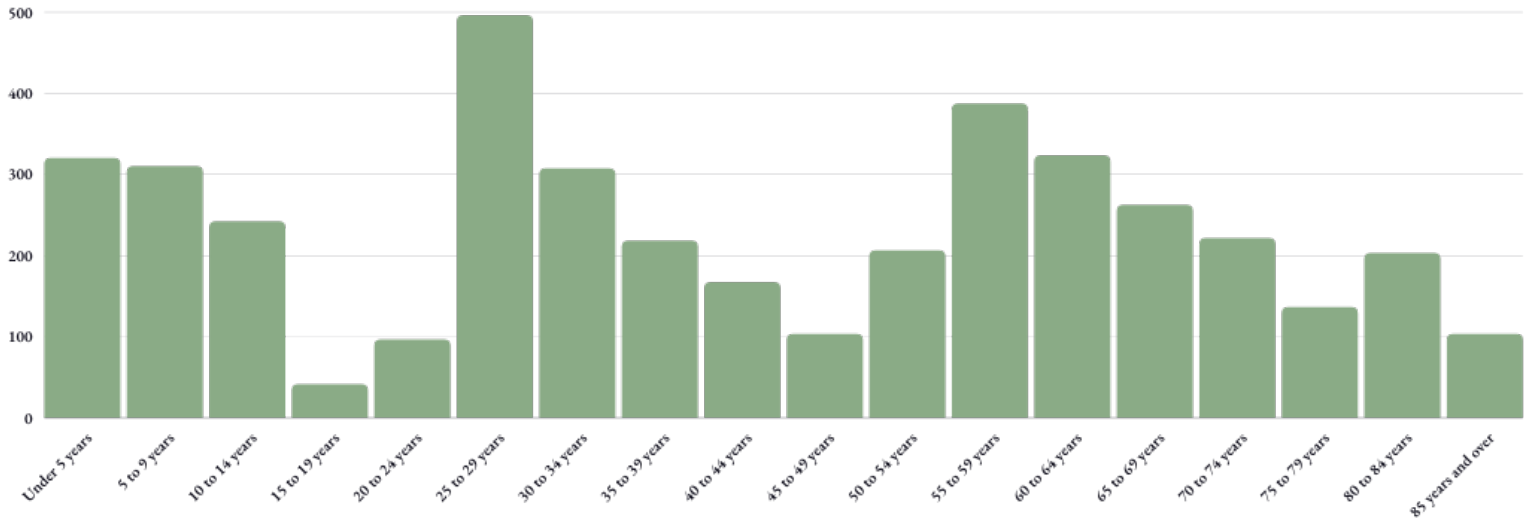
1.03%



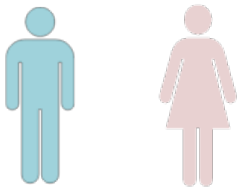
Madison is currently growing at a rate of 1.04% annually and its population has increased by 3.17% since the most recent census, which recorded a population of 4,141 in 2020. Spanning over 9 miles, Madison has a population density of 526 people per square mile.

Demographics

Age



Sex Ratio



45.2% Male

54.8% Female

Median Age

Total: 42.6

Male: 31.3

Female 53.4

Age Dependency

Age Dependency Ratio

76.7

Old Age Dependency Ratio

39.5

Child Dependency Ratio

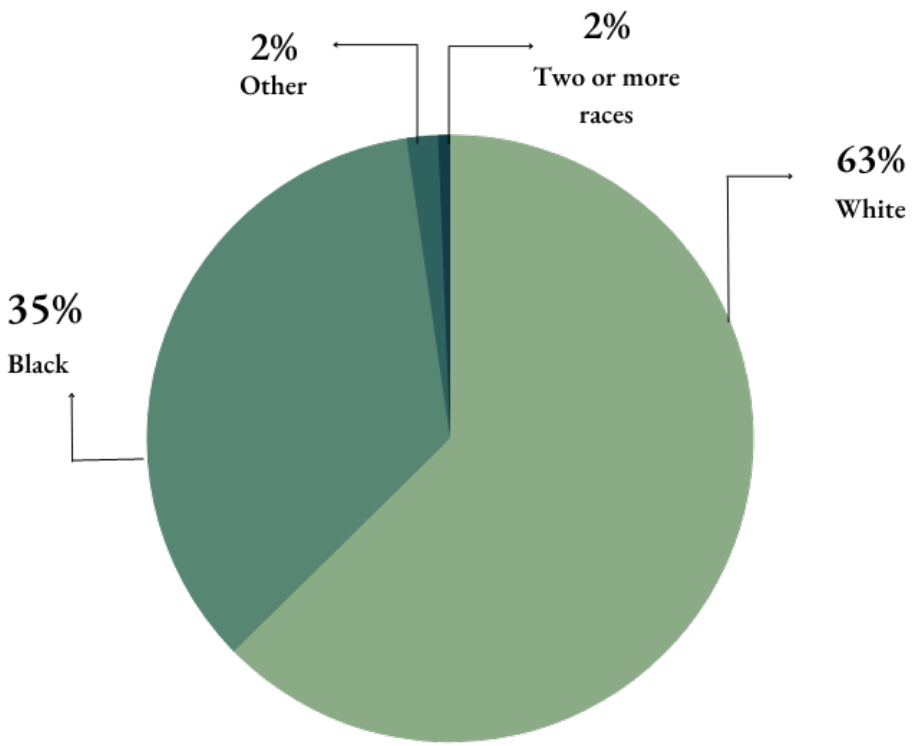
37.2

(Age dependency ratio is the ratio of dependents--people younger than 15 or older than 64--to the working-age population--those ages 15-64. Data are shown as the proportion of dependents per 100 working-age population)

There are 872 minors and 3,269 adults, (925 of whom are seniors) in Madison.

Demographics

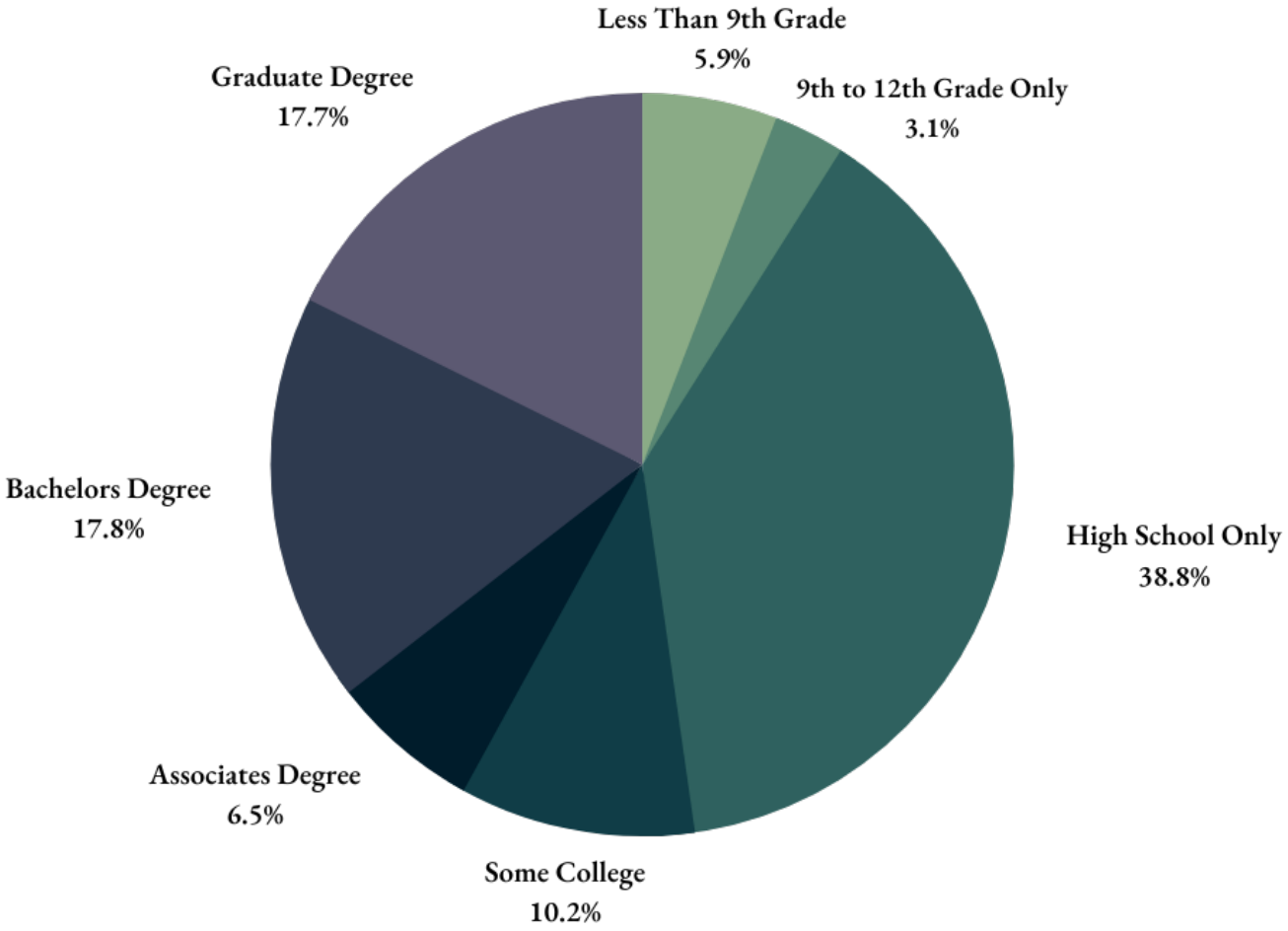
Racial Demographics



Race	Population	Percent of Total
White	2,594	62.64%
Black or African American	1,452	35.06%
Other race	69	1.67%
Two or more races	26	0.63%

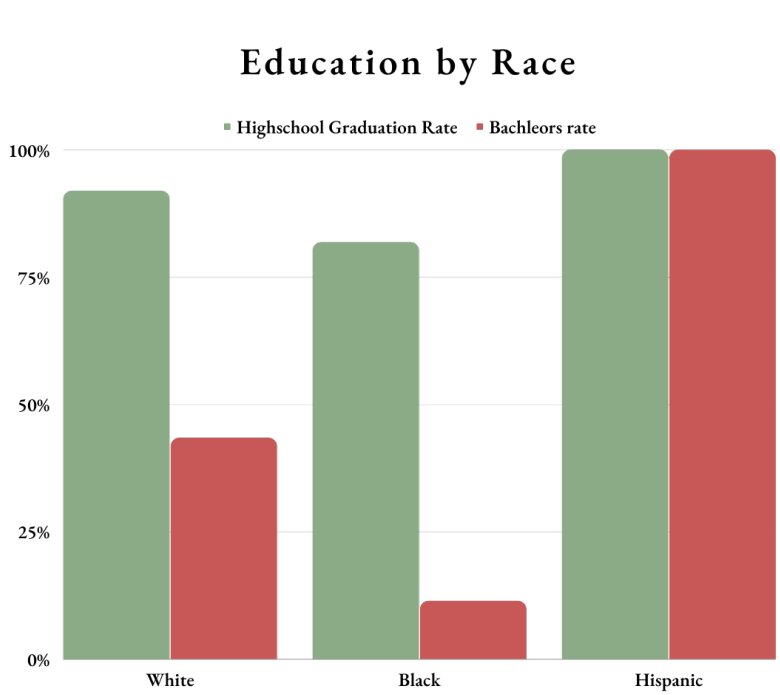
Education

Overall Education Rates

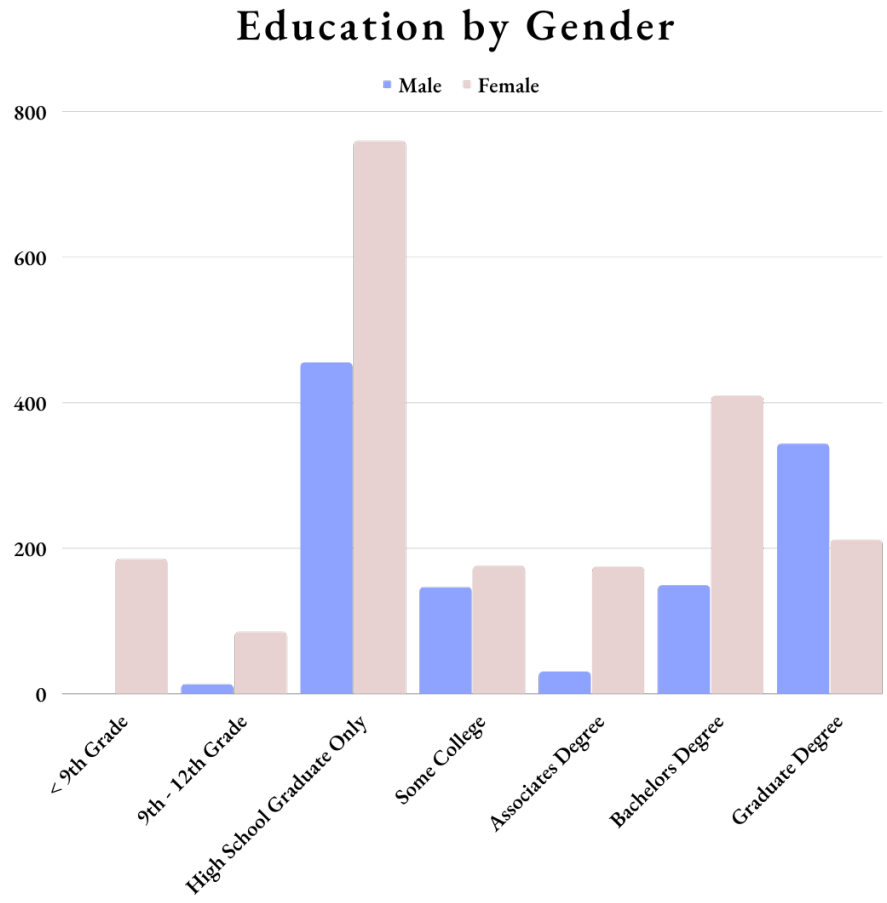


Education Attained	Count	Percentage
Less Than 9th Grade	184	5.87%
9th to 12th Grade Only	97	3.1%
High School Graduate Only	1,214	38.76%
Some College	321	10.25%
Associates Degree	204	6.51%
Bachelors Degree	558	17.82%
Graduate Degree	554	17.69%

Education

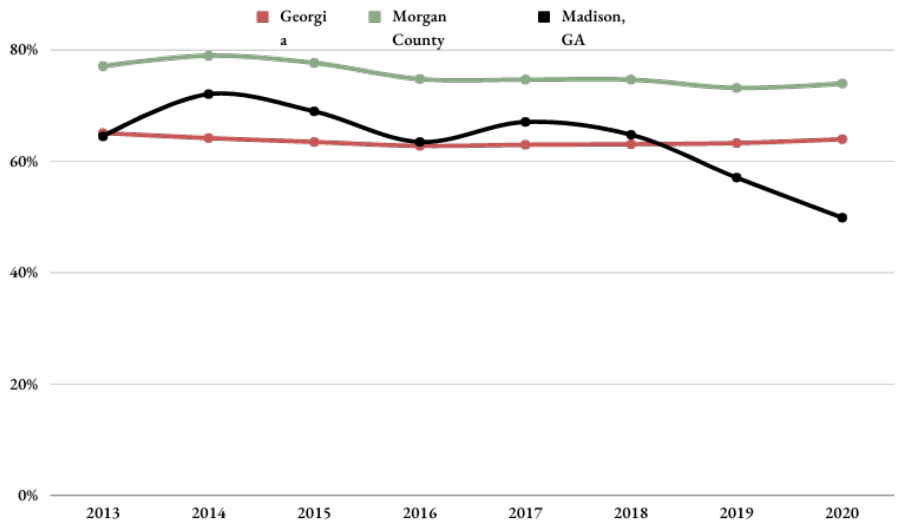


Race	Total	High School Only	Bachelors
White	2,224	2,045	966
Black	937	767	107
Other Race	69		
Hispanic	39	39	39

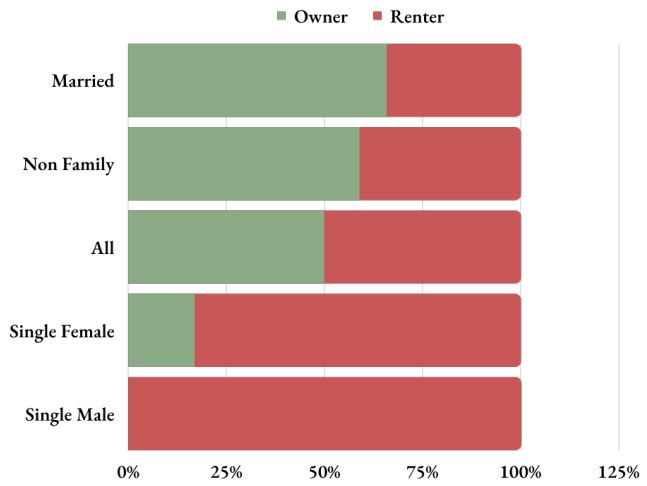


Housing

Homeownership Rate



Homeownership by Household Type



Avg Family Size:

2.8

Avg Household Size:

2.41

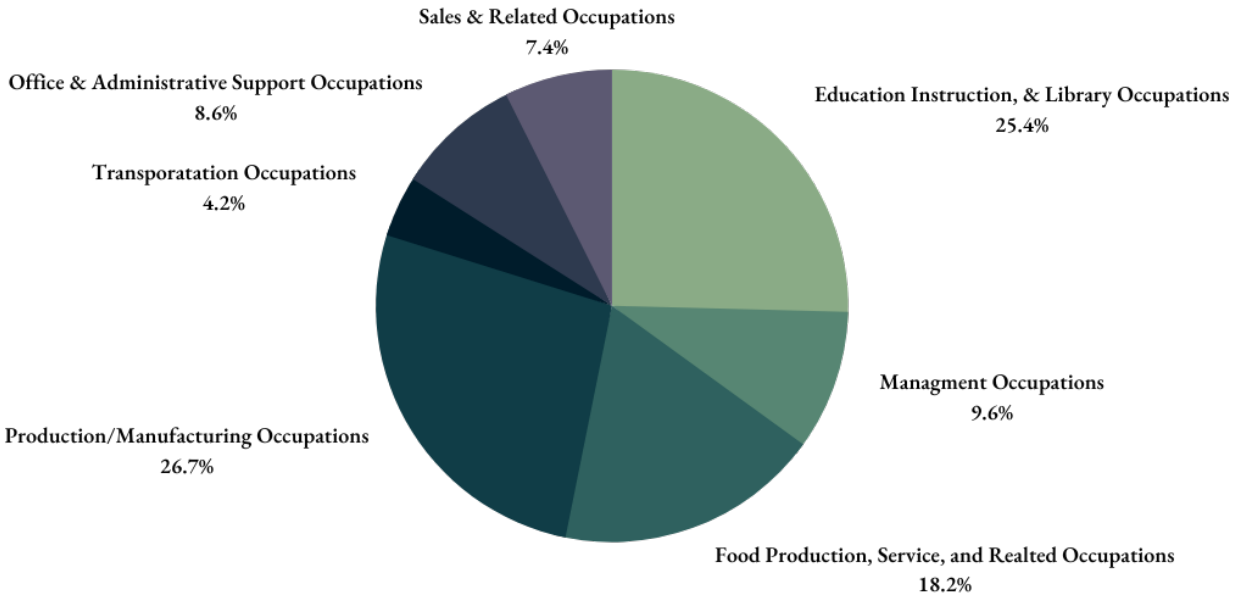
Home Ownership Rate:

49.9%

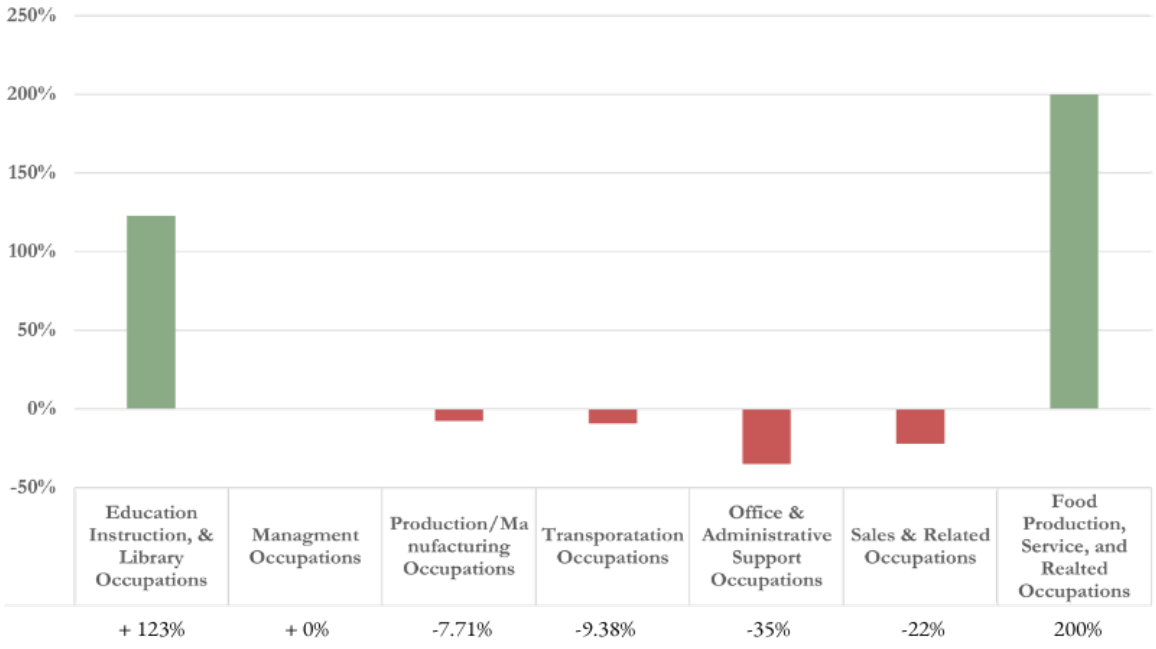
Household Type	Count	Average Size	Owner	Renter
All	1,680	2.41	49.9	50.1
Married	805	3.07	65.8	34.2
Non Family	418	1.06	58.9	41.1
Female	372	2.28	16.9	83.1
Male	85	3.32	0	100

Economy

Employment by Occupation

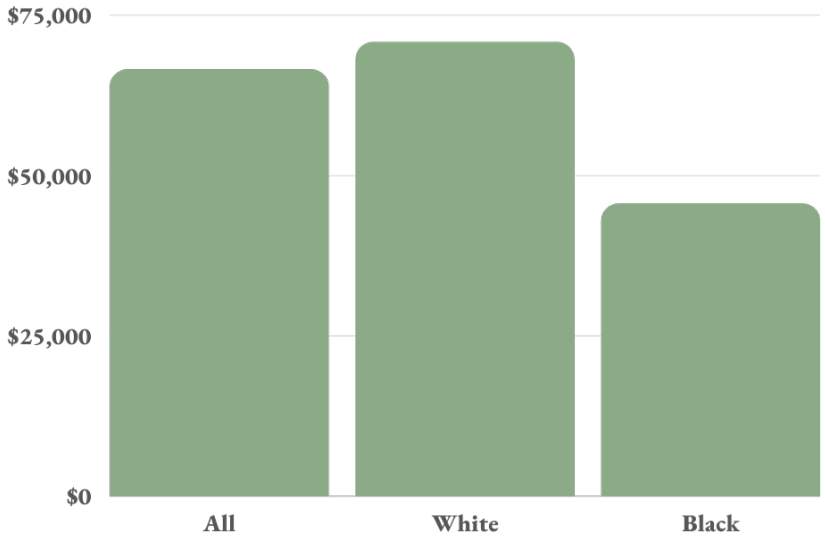


% Change in Occupation by Industry 2016 - 2020 Census

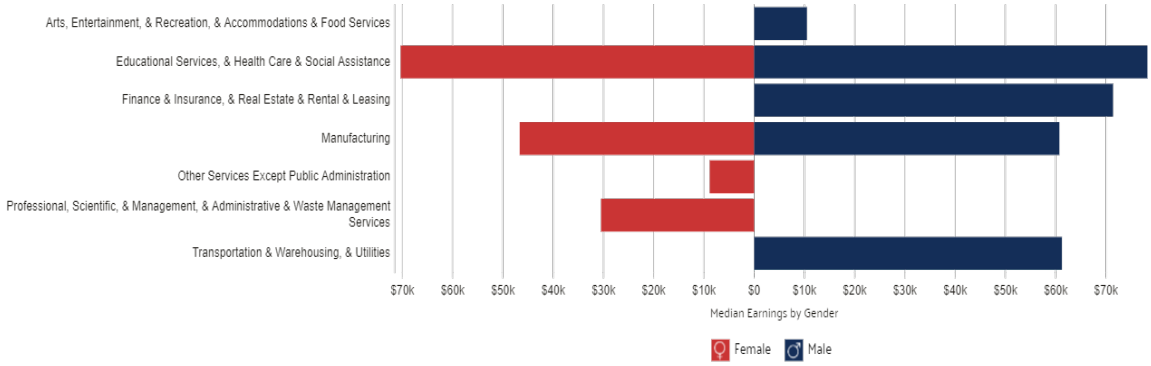


Economy

Median Earnings by Race



Median Earnings by Industry



The industries with the best median earnings for men in 2020 are Educational Services, & Health Care & Social Assistance ($78,260), Finance & Insurance, & Real Estate & Rental & Leasing ($71,420), and Transportation & Warehousing, & Utilities ($61,250).

Median Earnings Men

$60,234

The industries with the best median earnings for women in 2020 are Educational Services, & Health Care & Social Assistance ($70,355), Manufacturing ($46,655), and Professional, Scientific, & Management, & Administrative & Waste Management Services ($30,470).

Median Earnings Woman

$46,486

Form of Government

The City of Madison's government structure consists of a Mayor and five (5) Council Members. The City Council shall exercise the legislative functions of the City, and may pass any ordinance or resolution they deem best for the government of the City in the manner set forth in this Chapter; provided, that same is not in conflict with the Charter of the City, the Constitution or laws of the State of Georgia, or the Constitution or laws of the United States. They are charged with adopting an annual budget, setting rates for taxes and fees, appointing city officials (City Manager, City Attorney), establishing committees when needed, entering into debt service agreements, setting general policies for the city government and enacting regulations, resolutions and ordinances, consistent with the authority granted by the Constitution and general laws of the state.

The Mayor shall be the chief elected officer of the city and as such shall have the following powers and duties:

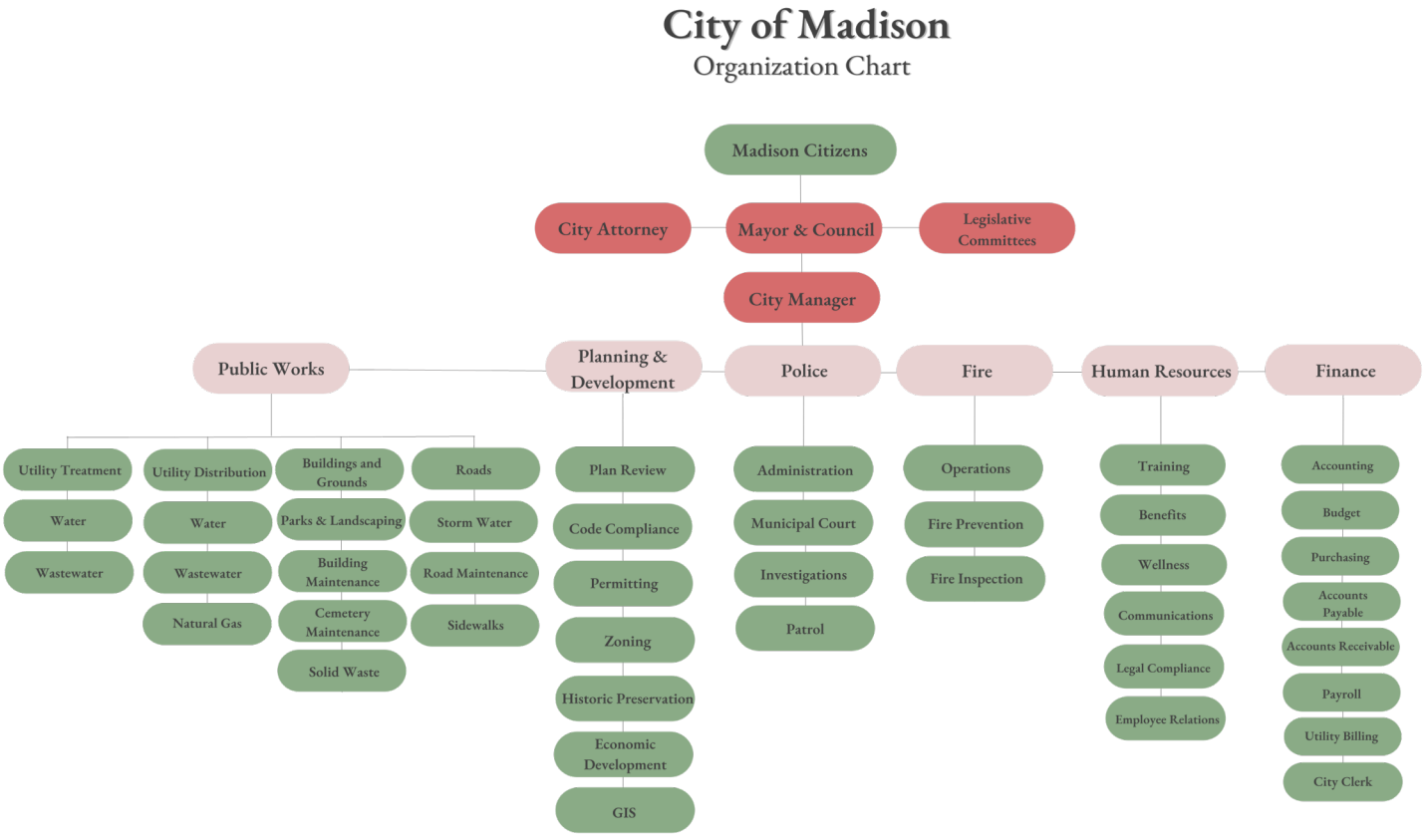
- To preside at all meetings of the city council and be recognized as the official head and spokesperson of the city for service of process and ceremonial purposes;
- To vote on matters before the city council only in case of a tie, or if his or her vote is necessary to constitute a sufficient number to transact business;
- To sign, for and on behalf of the city, all contracts, ordinances, instruments, and other documents authorized by the city council and which are required to be in writing, unless otherwise directed or authorized by the city council;
- To fulfill such other duties as authorized by the city council.

The City Manager is responsible for directing the day to day activities of the City. It is our mission to provide the best possible service to the residents within the City of Madison at the least possible cost to the taxpayers. The City Manager oversees all departments, staff, and operations. His responsibilities include:

- Submitting Madison's Annual Operating & Capital Budget;
- Keeping the Council apprised of the City's Financial and Operational Status;
- Providing Reports and Recommendations to the City Council; Ensuring all City Ordinances, Policies and Resolutions are Implemented and Enforced;
- Hiring Department Directors.



Form of Government



Budget Calendar

The annual budget is the financial platform for both current and future organizational goals of the city. The primary purpose of the annual budget is to balance revenues to expenditures, while using public funds in the most efficient manner to the city and citizens. The City of Madison budget process complies with state law and local ordinance. The budget is adopted by resolution after a public hearing is advertised and held, the final budget is also advertised. The budget development is led by the City Administrator who according to local ordinance shall prepare and submit the annual operating and capital budget to the Mayor and Council. The following process represents many months and hours of work involving a wide range of individuals in order to complete the final budget document:.

Date	Description	Time	Day of Week
2/13/2023	Distribute Budget Worksheets to Supervisors		
3/6/2023	Supervisor's Budget Worksheets due to Finance Dept		
5/26/2023	Budget Work Session / Presentation to Mayor and Council	8:00 AM	Friday
6/12/2023	Budget Work Session	5:30 PM	Monday
6/21/2023	Budget Public Hearing	8:30 AM	Wednesday
6/28/2023	Budget Adoption	5:30 PM	Wednesday

Fund Descriptions

General Fund:

The General Fund is a governmental fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include among other items: General Government, consisting of Legislative; Executive; Administration; Buildings and Grounds; Risk Management; Public Information; Records Management; Judicial; Public Safety; Public Works; and Planning and Development.

Capital Projects Fund:

Capital Projects Funds are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment and greenspace acquisition.

- SPLOST VII Fund - This fund is used to account for the special local option sales tax revenue.
- TSPLOST Fund - This fund is used exclusively to finance transportation-related projects and expenses, such as road repairs, paving, and maintenance, as well as purchasing and maintaining equipment and buildings used for transportation needs.

Special Revenue Fund:

Special Revenue Funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special Revenue Funds use the modified accrual basis of accounting and budgeting.

- American Rescue Plan Act Fund (ARPA) - This fund accounts for the Coronovirus State and Local Fiscal Recovery Funds activity.
- Grant Fund - This fund accounts for any grant activity and match requirements awarded to the City.
- Hotel/Motel Tax Fund - This fund accounts for the levy and collection of taxes upon hotels and motels.

Proprietary Fund:

Proprietary funds are used to account for operations that are financed in a manner similar to private business. The Madison has three proprietary funds: The Water/Sewer Fund, Gas Fund, and the Sanitation fund.

Water/Sewer Fund:

This fund is used to account for the operation of the City's water and sewer utility service. This fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest due throughout the year. All costs are financed through charges made to utility customers.

Water/Sewer Capital Projects Fund:

This fund accounts for capital projects for infrastructure improvements/expansion of the system as our community continues to grow. Capital projects are funded by development capacity charges to connect to our system plus Georgia Environmental Finance Authority (GEFA) debt as needed.

Basics of Budgeting

Basis of Budgeting

Government-wide and Proprietary Fund financial statements are adopted on the accrual basis of accounting. Governmental Fund financial statements are adopted on the modified accrual basis of accounting.

Budgetary Control

The Madison Budget shall be adopted in accordance with all state statutes and mandates. Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted. The City Manager along with the Finance Director shall provide updates on the City's financial position by regularly reporting to City Council the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the City Manager and the Finance Director will ensure that department management has access to timely and accurate financial data.

Balanced Budget

The City shall endeavor to adopt a structurally balanced budget. Generally, this means that recurring revenues should fund recurring expenditures and non- recurring revenues should fund non-recurring expenditures. On occasion, the recurring revenues may cover the non-recurring expenditures when these revenues experience an unusual increase. Minimum levels of reserves must be maintained unless reserves are being used in accordance with the purposes permitted by the City's policy.

Budget Structure

The budget shall be constructed around City Council and City Administration's long- term goals for the distribution of City services and the associated desired culture and environment. When appropriate, a needs assessment of constituents' priorities, challenges, and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.

The City's departments shall create plans that describe their operational needs. These plans shall address the appropriate level of funding required to meet constituents' needs based on the established long- term and short-term goals for the City. These funding requests are to be distinguished from CIP Requests [see Capital Improvements Policy] in that they shall provide an overview of the entire department rather than just one project. These plans should contain the identification of opportunities and challenges associated with implementing the department's priorities and vision.

The budget shall be based on programs in order to provide insight into the costs of the types of services that the City provides. Deliverables and specific actions shall be detailed at the programmatic level, which support the goals outlined in both City and department plans.

The budget shall be prepared in a manner that reflects the full cost of providing services.

The budget shall display estimated beginning fund balances and net position, estimated revenue and receipts, appropriations, and the estimated year-end fund balances and net position.

Financial Policies

The City of Madison uses the following policies to assist with budget and fiscal management. Policies are formally adopted by Council and reviewed regularly for updates as needed.

Budget Policy

The Budget shall be prepared in full compliance with the State's Uniform Chart of Accounts, and with Generally Accepted Accounting Principles (GAAP) for Governments as promulgated by the Government Accounting Standards Board. All Budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e. expenditures/expenses may not exceed the total appropriation for any department within a fund without the City Council's approval). When applicable, project length budgets are adopted for the Capital Projects Fund. All annual appropriations lapse at fiscal year-end. Georgia law requires the City to adopt a balanced budget annually. A balanced budget is one in which budgeted funding sources equal budgeted expenditures and fund balance may be used to balance the budget. The City's expenses may not exceed the amounts appropriated, except in the case of an emergency or a contingency, which was not reasonably foreseeable. A Budget Amendment to alter the total appropriation for a department or fund can be requested throughout the year or at year-end. A Budget Amendment that increases revenues and expenditures or crosses departments or funds, requires approval by a resolution passed by the City Council.

Revenue Policy

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote. The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the City shall have a diversified revenue mix in order to minimize the impact of any economic downturns. The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year. The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will review annually all fees and charges to assure that they maintain their inflation adjusted purchasing power. All cash donations to any department or agency of the City must be deposited with the Finance Director's Office. All purchases using such donations must be budgeted for and comply fully with the City's purchasing policies.

Cash Management and Investment Policy

All deposits must be fully collateralized as required by State law. The City will aggressively pursue all revenues due, including past due utility bills, court tickets and fines, and property taxes, using whatever legal means are available. The City will pay all obligations on or before the due date. The City's cash management and investment policies are designed to emphasize safety of capital first, sufficient liquidity to meet obligations second, and the highest possible yield third. Those policies are outlined below: The City will operate with the least number of bank accounts required by federal and state statutes and regulations and GAAP for governments. Consolidation of bank accounts makes investment decisions easier, and reduces staff time needed to reconcile monthly bank statements.

Accounting, Auditing and Financial Policy

The City will maintain its accounting records and issue its annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). The City shall have a qualified certified public accounting firm conduct an independent audit annually, as required by Georgia Law. Any deficiencies noted by the Auditors shall be corrected immediately by the Director of Finance.

Financial Policies

Capital Asset Management Policy

This accounting policy establishes the capitalization requirements and minimum cost (capitalized amount) that shall be used to determine the capital assets that are to be recorded in the City of Madison's annual financial statements. Capital Assets must be capitalized and depreciated for financial statement purposes. A capital asset is defined as an asset that has a useful life that extends beyond one year and was acquired or purchased for a cost of $2,500 or more. Such assets are recorded at purchased or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life is not capitalized. Any item with a useful life of less than one year or with a cost less than the threshold amount of $2,500 is required to be expensed.

Debt Policy

The City will attempt to fund capital improvements through net income of the utility systems, general revenues, and its portion of any SPLOST (Special Purpose Local Option Sales Tax) funds before resorting to long-term debt issuance. This will reduce the overall indebtedness and strengthen the City's creditworthiness. The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this doesn't become necessary. No bond or note will be issued to purchase a fixed asset that has a shorter useful life than the term of the debt instrument. The City will issue general obligation bonds or capital outlay notes for necessary general government projects and either general obligation or revenue bonds for enterprise fund projects. The City may also use pooled capital lease funds from GMA and loans from the Georgia Environmental Facilities Authority (GEFA). No debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the utility systems, because that debt will be repaid from charges for services, not from property taxes. These limitations are found in Article IX., Section V, Paragraph 1 and Article IX., Section VI, Paragraph 1 of the Georgia Constitution. A firm source of revenue sufficient to make the anticipated debt service payments must be identified by the City Council before any capital outlay note, Georgia Environmental Finance Authority (GEFA) loan, Georgia Municipal Association (GMA) capital equipment lease, general obligation bond, or revenue bond is issued. Further, good communication with bond-rating agencies will be maintained in full disclosure on every financial report as well as bond official statements will continue.

Financial Policies Cont.

Fund Balance Policies

Beginning with fiscal year 2011, the City of Madison has implemented GASB No. 54, Fund Balance Report and Governmental Fund Type definitions:

Nonspendable Fund Balance

There are amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance

There are amounts that can be spent only for specific purposes stipulated by limitation imposed by creditors, grantors, contributors, laws, regulations, and enabling legislation. These limitations are imposed by entities, laws and regulations external to the organization.

Committed Fund Balance

This includes amounts that can be used only for the specific purposes determined by a formal action of the City of Madison Mayor & Council. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by Mayor and Council

Assigned Fund Balance

This includes amounts to be used by the government for a specific purpose. These are amounts that do not meet the definition of restricted or committed fund balance. This intent can be expressed by the Mayor and City Council or by the City Manager who they have authorized to make assignments of fund balance through the budgetary process.

Unassigned Fund Balance

These are the funds in excess of the other categories and are available for any purpose. These funds should be within a range of 15% – 30% of total fund expenditures.

The general fund is the only fund that should report a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted or committed to those purposes, it may be necessary to report a negative unassigned fund balance.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City of Madison considers that restricted funds should be spent first. When an expenditures is incurred for which committed, assigned, or unassigned fund balances are available, the City directs that amounts be spent first out of committed funds, then assigned funds, and finally unassigned funds unless Mayor and Council has provided otherwise in its commitment or assignment actions.

Fund Summaries

General Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Taxes				
Property Taxes (Real & Personal)	$ 1,570,379	$ 1,600,000	$ 1,825,000	$ 225,000
Title Tax (TAVT)	$ 453,712	$ 300,000	$ 300,000	$ -
Franchise Taxes	$ 482,698	$ 485,000	$ 485,000	$ -
Sales Tax	$ 1,431,622	$ 1,140,000	$ 1,551,227	$ 411,227
Excise Tax	$ 262,459	$ 250,000	$ 262,000	$ 12,000
Insurance Premium	$ 330,354	$ 320,000	$ 330,000	$ 10,000
Other Taxes	$ 334,137	$ 263,100	$ 191,500	$ (71,600)
Licenses and Permits	$ 70,925	$ 62,600	$ 73,100	$ 10,500
Intergovernmental	$ 138,129	$ 89,500	$ 92,500	$ 3,000
Charges for Services	$ 157,547	$ 239,400	$ 155,250	$ (84,150)
Fines and Forfeitures	$ 288,275	$ 352,000	$ 352,000	$ -
Interest Earned	$ 9,359	$ 25,000	$ 25,000	$ -
Contributions	$ 132,800	$ -	$ -	$ -
Other / Misc	$ 84,920	$ 56,400	$ 71,700	$ 15,300
Transfers	$ 303,462	$ 600,500	$ 80,500	$ (520,000)
Total Revenues:	**$ 6,050,778**	**$ 5,783,500**	**$ 5,794,777**	**$ 11,277**

General Fund Operating Expenditures by Department	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Mayor and Council	$ 282,893	$ 209,800	$ 183,135	$ (26,665)
City Manager	$ 311,863	$ 242,500	$ 166,350	$ (76,150)
Finance	$ 226,340	$ 256,250	$ 368,777	$ 112,527
Human Resources	$ 618,141	$ 588,150	$ 530,875	$ (57,275)
Police	$ 1,670,608	$ 1,945,950	$ 1,824,105	$ (121,845)
Fire	$ 329,075	$ 341,175	$ 398,690	$ 57,515
Building & Grounds	$ 1,610,740	$ 1,688,650	$ 1,185,238	$ (503,412)
Roads	$ 67,246	$ 70,000	$ 100,000	$ 30,000
Planning and Development	$ 631,105	$ 694,150	$ 729,350	$ 35,200
Total Operating Expenditures:	**$ 5,748,011**	**$ 6,036,625**	**$ 5,486,520**	**$ (550,105)**
Debt Service	$ 70,413	$ 71,000	$ 41,000	$ (30,000)
Transfer to Capital Projects Fund	$ 204,653	$ 352,200	$ 209,300	$ (142,900)
5% Cut of Operating Expenditures *Exludes Personnel, Benefits and Debt Service			**$ (96,467)**	
Total General Fund Expenditures:	**$ 6,023,077**	**$ 6,459,825**	**$ 5,640,353**	**$ (819,472)**
General Fund Net Increase / (Decrease)	**$ 27,702**	**$ (676,325)**	**$ 154,424**	**$ 830,749**

Water & Sewer Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Charges for Services				
Water Sales	$ 2,332,084	$ 2,600,000	$ 2,900,000	$ 300,000
Wastewater Fees	$ 1,136,771	$ 1,250,000	$ 1,400,000	$ 150,000
Other Charges for Services	$ 312,959	$ 306,000	$ 312,000	$ 6,000
Interest Earned	$ 10,380	$ 18,000	$ 15,000	$ (3,000)
Contributions	$ 403,892	$ 200,000	$ 300,000	$ 100,000
Other / Misc	$ 3,043	$ 2,000	$ 1,500	$ (500)
Total Revenues:	**$ 4,199,128**	**$ 4,376,000**	**$ 4,928,500**	**$ 552,500**

Water & Sewer Operating Expenditures by Department	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Wastewater	$ 1,082,321	$ 1,251,500	$ 1,303,700	$ 52,200
Water	$ 2,623,480	$ 2,268,500	$ 2,420,500	$ 152,000
Total Operating Expenditures:	**$ 3,705,801**	**$ 3,520,000**	**$ 3,724,200**	**$ 204,200**
Debt Service	$ 843,252	$ 847,500	$ 844,000	$ (3,500)
Assigned Capital Outlay	$ 676,408	$ 1,919,000	$ 559,500	$ (1,359,500)
5% Cut of Operating Expenditures			**$ (137,108)**	
*Exludes Personnel, Benefits and Debt Service				
Total Water and Sewer Expenditures:	**$ 5,225,461**	**$ 6,286,500**	**$ 4,990,592**	**$ (1,295,908)**
Water and Sewer Fund Net Increase / (Decrease)	**$ (1,026,333)**	**$ (1,910,500)**	**$ (62,092)**	**$ 1,848,408**

Natural Gas Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Charges for Services				
Sale of Natural Gas	$ 3,580,508	$ 3,000,000	$ 3,700,000	$ 700,000
Natural Gas Base Rates	$ 243,333	$ 240,000	$ 250,000	$ 10,000
Other Charges for Services	$ 8,997	$ 5,500	$ 5,500	$ -
Interest Earned	$ 3,709	$ 5,000	$ 5,000	$ -
Other / Misc	$ 67,224	$ 74,000	$ 74,500	$ 500
Total Revenues:	**$ 3,903,772**	**$ 3,324,500**	**$ 4,035,000**	**$ 710,500**

Natural Gas Operating Expenditures by Department	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Natural Gas	$ 3,514,711	$ 3,491,800	$ 3,492,100	$ 300
Total Operating Expenditures:	**$ 3,514,711**	**$ 3,491,800**	**$ 3,492,100**	**$ 300**
Debt Service	$ -	$ -	$ -	$ -
Assigned Capital Outlay	$ 513,468	$ 847,000	$ 1,030,000	$ 183,000
5% Cut of Operating Expenditures			**$ (192,040)**	
*Exludes Personnel, Benefits and Debt Service				
Total Natural Gas Expenditures:	**$ 4,028,179**	**$ 4,338,800**	**$ 4,330,060**	**$ (8,740)**
Natural Gas Fund Net Increase / (Decrease)	**$ (124,407)**	**$ (1,014,300)**	**$ (295,060)**	**$ 719,240**

Sanitation Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Solid Waste Fees	$ 687,603	$ 665,000	$ 940,000	$ 275,000
Interest Earned	$ 1,203	$ 1,500	$ 1,500	$ -
Other / Misc	$ 2,201	$ 300	$ 700	$ 400
Loan Proceeds	$ -	$ 300,000	$ 400,000	$ 100,000
Total Revenues:	**$ 691,007**	**$ 966,800**	**$ 1,342,200**	**$ 375,400**

Sanitation Operating Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2022-2023
Sanitation Department	**$ 724,738**	**$ 772,100**	**$ 1,072,600**	**$ 300,500**
Debt Service	$ 51,015	$ 93,000	$ 120,000	$ 27,000
Assigned Capital Outlay	$ -	$ 304,000	$ 400,000	$ 96,000
5% Cut of Operating Expenditures *Exludes Personnel, Benefits and Debt Service			**$ (56,289)**	
Total Sanitation Expenditures:	**$ 775,753**	**$ 1,169,100**	**$ 1,536,311**	**$ 367,211**
Sanitation Net Increase / (Decrease)	**$ (84,746)**	**$ (202,300)**	**$ (194,111)**	**$ 8,189**
Total Major Fund Budget:	**$ 16,052,471**	**$ 18,254,225**	**$ 16,497,316**	**$ (1,756,909)**

SPLOST Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
SPLOST VII Revenue	$ 780,303	$ 1,100,000	$ 1,500,000	$ 400,000
Interest	$ 930	$ 1,500	$ 1,100	$ (400)
Transfers In	$ -	$ 530,000	$ -	$ (530,000)
Total Revenues:	**$ 781,233**	**$ 1,631,500**	**$ 1,501,100**	**$ (130,400)**

SPLOST Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Transportation / Parking	$ -	$ -	$ 400,000	$ 400,000
Site Improvements	$ 150,703	$ 65,000	$ 43,100	$ (21,900)
Park Equipment	$ -	$ -	$ 150,000	$ 150,000
Land	$ 101,395	$ 400,000	$ 300,000	$ (100,000)
Buildings	$ 1,234,394	$ 820,000	$ 120,000	$ (700,000)
Vehicles	$ -	$ 585,000	$ -	$ (585,000)
Total Expenditures:	**$ 1,486,492**	**$ 1,870,000**	**$ 1,013,100**	**$ (856,900)**
SPLOST Net Increase / (Decrease)	**$ (705,259)**	**$ (238,500)**	**$ 488,000**	**$ 726,500**

TSPLOST Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
TSPLOST Revenue	$ 1,154,614	$ 1,000,000	$ 1,200,000	$ 200,000
Interest	$ 1,081	$ 1,000	$ 1,500	$ 500
Total Revenues:	**$ 1,155,695**	**$ 1,001,000**	**$ 1,201,500**	**$ 200,500**

TSPLOST Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Road Maintenance / Paving	$ 295,863	$ 180,000	$ 500,000	$ 320,000
Transportation Study / Road Engineering	$ -	$ -	$ 175,000	$ 175,000
Street Light Replacement	$ -	$ -	$ 75,000	$ 75,000
Road Construction / Parking Lots	$ 519,206	$ -	$ 250,000	$ 250,000
Stormwater	$ 43,171	$ 271,000	$ 230,000	$ (41,000)
Sidewalks	$ 19,226	$ 150,000	$ 800,000	$ 650,000
Trails	$ -	$ 200,000	$ 500,000	$ 300,000
Airport	$ -	$ -	$ 100,000	$ 100,000
Machinery	$ 6,570	$ 200,000	$ 200,000	$ -
Total Expenditures:	**$ 884,035**	**$ 1,001,000**	**$ 2,830,000**	**$ 1,829,000**
TSPLOST Net Increase / (Decrease)	**$ 271,660**	**$ -**	**$ (1,628,500)**	**$ (1,628,500)**

Capital Projects Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Grants	$ 128,214	$ -	$ -	$ -
Transfers	$ -	$ -	$ 209,300	$ 209,300
Total Revenues:	**$ 128,214**	**$ -**	**$ 209,300**	**$ 209,300**

Capital Expenditures by Department	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Public Art	$ -	$ -	$ -	$ -
Police	$ -	$ -	$ 130,300	$ 130,300
Fire	$ -	$ -	$ 63,000	$ 63,000
Building and Grounds	$ -	$ -	$ 16,000	$ 16,000
Airport	$ 294,991	$ -	$ -	$ -
Total Expenditures:	**$ 294,991**	**$ -**	**$ 209,300**	**$ 209,300**
Capital Projects Net Increase / (Decrease)	**$ (166,777)**	**$ -**	**$ -**	**$ -**

Hotel/Motel Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Hotel / Motel Taxes	$ 364,356	$ 300,000	$ 370,000	$ 70,000
Total Revenues:	**$ 364,356**	**$ 300,000**	**$ 370,000**	**$ 70,000**

Hotel / Motel Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ 71,733	$ 34,000	$ 29,400	$ (4,600)
Supplies	$ 5,364	$ 5,500	$ 5,100	$ (400)
Tourism Grants	$ 24,000	$ 24,000	$ 24,000	$ -
Advertising	$ 27,500	$ 30,000	$ 30,000	$ -
Museum Management	$ 13,583	$ 16,000	$ 16,000	$ -
CVB - Hotel / Motel Tax	$ 118,714	$ 170,000	$ 185,000	$ 15,000
Transfer to General Fund	$ 103,462	$ 20,500	$ 80,500	$ 60,000
Total Expenditures:	**$ 364,356**	**$ 300,000**	**$ 370,000**	**$ 70,000**
Hotel / Motel Net Increase / (Decrease)	**$ -**	**$ -**	**$ -**	**$ -**

Confiscated Asset Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Forfeirtures	$ -	$ 3,300	$ 3,500	$ 200
Interest	$ 59	$ 200	$ 100	$ (100)
Total Revenues:	**$ 59**	**$ 3,500**	**$ 3,600**	**$ 100**

Confiscated Assets Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ -	$ 1,000	$ 1,100	$ 100
Small Equipment	$ -	$ 2,500	$ 2,500	$ -
Total Expenditures:	**$ -**	**$ 3,500**	**$ 3,600**	**$ 100**
Confiscated Assets Net Increase / (Decrease)	**$ 59**	**$ -**	**$ -**	**$ -**

Redevelopment Revolving Loan Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Interest	$ 747	$ 1,000	$ 1,000	$ -
Total Revenues:	**$ 747**	**$ 1,000**	**$ 1,000**	**$ -**

RDF Revolving Loan Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ -	$ 1,000	$ 1,000	$ -
Total Expenditures:	**$ -**	**$ 1,000**	**$ 1,000**	**$ -**
RDF Revolving Loan Net Increase / (Decrease)	**$ 747**	**$ -**	**$ -**	**$ -**

Community Home Investment Program (CHIP) Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Grant	$ 118,690	$ 200,000	$ 420,000	$ 220,000
Total Revenues:	**$ 118,690**	**$ 200,000**	**$ 420,000**	**$ 220,000**

CHIP Housing Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ 110,308	$ 200,000	$ 420,000	$ 220,000
Total Expenditures:	**$ 110,308**	**$ 200,000**	**$ 420,000**	**$ 220,000**
CHIP Housing Net Increase / (Decrease)	**$ 8,382**	**$ -**	**$ -**	**$ -**

CDGB Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Grant	$ 15,500	$ 750,000	$ 750,000	$ -
Total Revenues:	**$ 15,500**	**$ 750,000**	**$ 750,000**	**$ -**

CDBG Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ 15,500	$ 750,000	$ 750,000	$ -
Total Expenditures:	**$ 15,500**	**$ 750,000**	**$ 750,000**	**$ -**
CDBG Net Increase / (Decrease)	**$ -**	**$ -**	**$ -**	**$ -**

American Rescue Plan Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Grant	$ 768,084	$ -	$ -	$ -
Total Revenues:	**$ 768,084**	**$ -**	**$ -**	**$ -**

American Rescue Plan Act Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ 85,677	$ -	$ 800,000	$ 800,000
Total Expenditures:	**$ 85,677**	**$ -**	**$ 800,000**	**$ 800,000**
American Rescue Plan Act Net Increase / (Decrease)	**$ 682,406**	**$ -**	**$ (800,000)**	**$ (800,000)**

Cemetery Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Cemetery Lot Sales	$ 49,670	$ 30,000	$ 40,000	$ 10,000
Interest	$ 1,850	$ 2,500	$ 2,000	$ (500)
Total Revenues:	**$ 51,520**	**$ 32,500**	**$ 42,000**	**$ 9,500**

Cemetery Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Contract Services	$ -	$ 32,500	$ 42,000	$ 9,500
Total Expenditures:	**$ -**	**$ 32,500**	**$ 42,000**	**$ 9,500**
Cemetery Net Increase / (Decrease)	**$ 51,520**	**$ -**	**$ -**	**$ -**

Ricketts Environmental Trust Fund Summary

Revenue Source	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Interest	$ 78	$ 500	$ 200	$ (300)
Contributions	$ 145	$ 1,000	$ 1,000	$ -
Total Revenues:	**$ 223**	**$ 1,500**	**$ 1,200**	**$ (300)**

Ricketts Environmental Trust Expenditures	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024
Supplies	$ 1,625	$ 1,800	$ 1,200	$ (600)
Total Expenditures:	**$ 1,625**	**$ 1,800**	**$ 1,200**	**$ (600)**
Ricketts Environmental Trust Net Increase / (Decrease)	**$ (1,402)**	**$ (300)**	**$ -**	**$ 300**

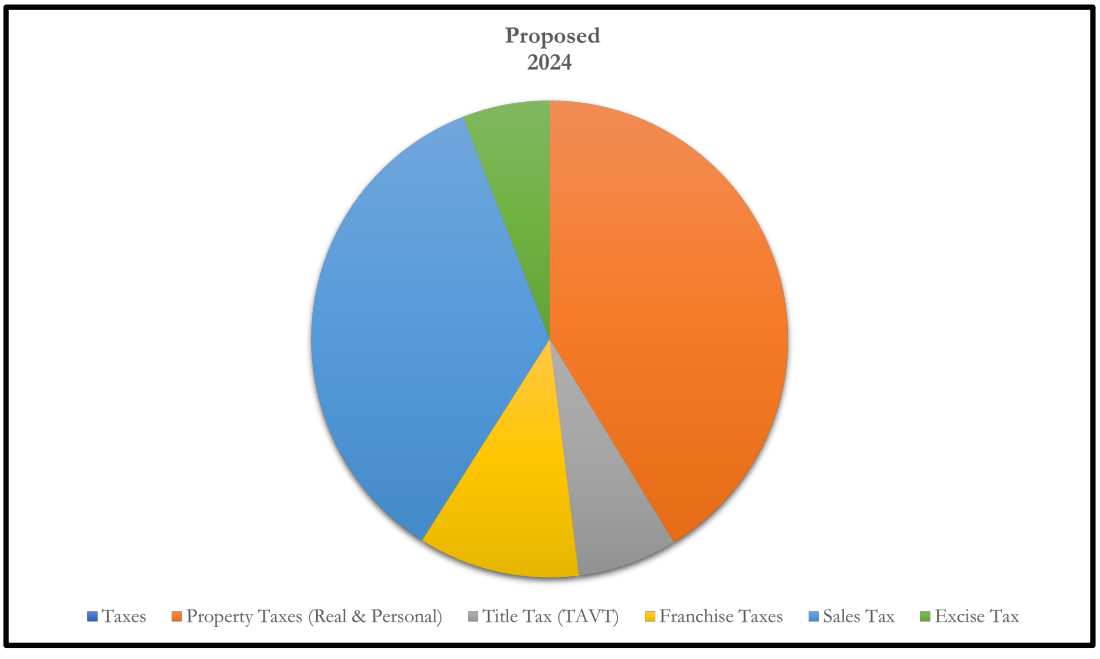
Revenues by Fund

General Fund Revenues by Source

GENERAL FUND

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Taxes					
Property Taxes (Real & Personal)	$ 1,570,379	$ 1,600,000	$ 1,825,000	$ 225,000	14.06%
Title Tax (TAVT)	$ 453,712	$ 300,000	$ 300,000	$ -	0.00%
Franchise Taxes	$ 482,698	$ 485,000	$ 485,000	$ -	0.00%
Sales Tax	$ 1,431,622	$ 1,140,000	$ 1,551,227	$ 411,227	36.07%
Excise Tax	$ 262,459	$ 250,000	$ 262,000	$ 12,000	4.80%
Insurance Premium	$ 330,354	$ 320,000	$ 330,000	$ 10,000	3.13%
Other Taxes	$ 334,137	$ 263,100	$ 191,500	$ (71,600)	-27.21%
Licenses and Permits	$ 70,925	$ 62,600	$ 73,100	$ 10,500	16.77%
Intergovernmental	$ 138,129	$ 89,500	$ 92,500	$ 3,000	3.35%
Charges for Services	$ 157,547	$ 239,400	$ 155,250	$ (84,150)	-35.15%
Fines and Forfeitures	$ 288,275	$ 352,000	$ 352,000	$ -	0.00%
Interest Earned	$ 9,359	$ 25,000	$ 25,000	$ -	0.00%
Contributions	$ 132,800	$ -	$ -	$ -	0.00%
Other / Misc	$ 84,920	$ 56,400	$ 71,700	$ 15,300	27.13%
Transfers	$ 303,462	$ 600,500	$ 80,500	$ (520,000)	-86.59%
Total Revenues:	**$ 6,050,778**	**$ 5,783,500**	**$ 5,794,777**	**$ 11,277**	**0.19%**

Tax Revenue Breakdown

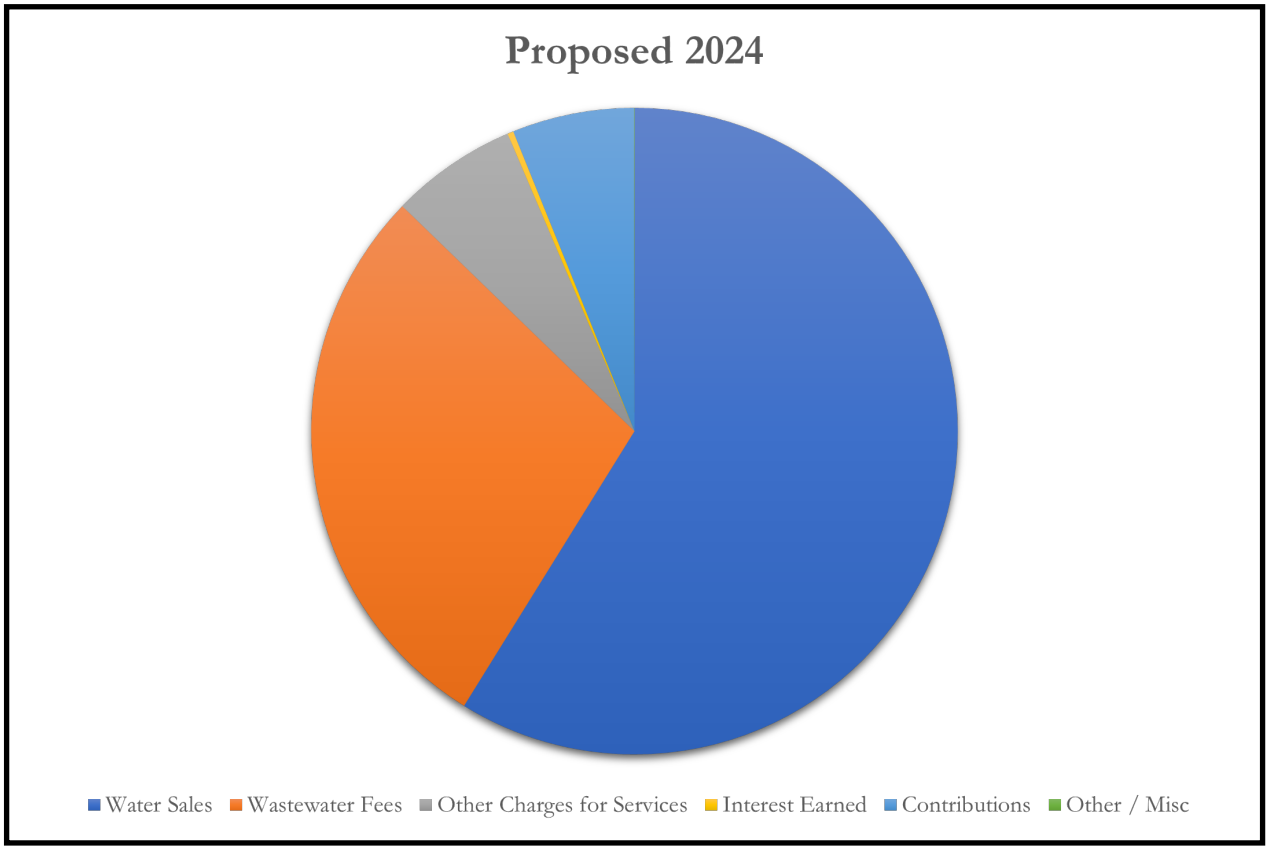


Revenues by Fund

Water & Sewer Fund Revenues by Source

WATER & SEWER FUND					
	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Intergovernmental	$ -	$ -	$ -	$ -	0.00%
Charges for Services					
Water Sales	$ 2,332,084	$ 2,600,000	$ 2,900,000	$ 300,000	11.54%
Wastewater Fees	$ 1,136,771	$ 1,250,000	$ 1,400,000	$ 150,000	12.00%
Other Charges for Services	$ 312,959	$ 306,000	$ 312,000	$ 6,000	1.96%
Interest Earned	$ 10,380	$ 18,000	$ 15,000	$ (3,000)	-16.67%
Contributions	$ 403,892	$ 200,000	$ 300,000	$ 100,000	0.00%
Other / Misc	$ 3,043	$ 2,000	$ 1,500	$ (500)	-25.00%
Total Revenues:	**$ 4,199,128**	**$ 4,376,000**	**$ 4,928,500**	**$ 552,500**	**12.63%**

Revenues by Source

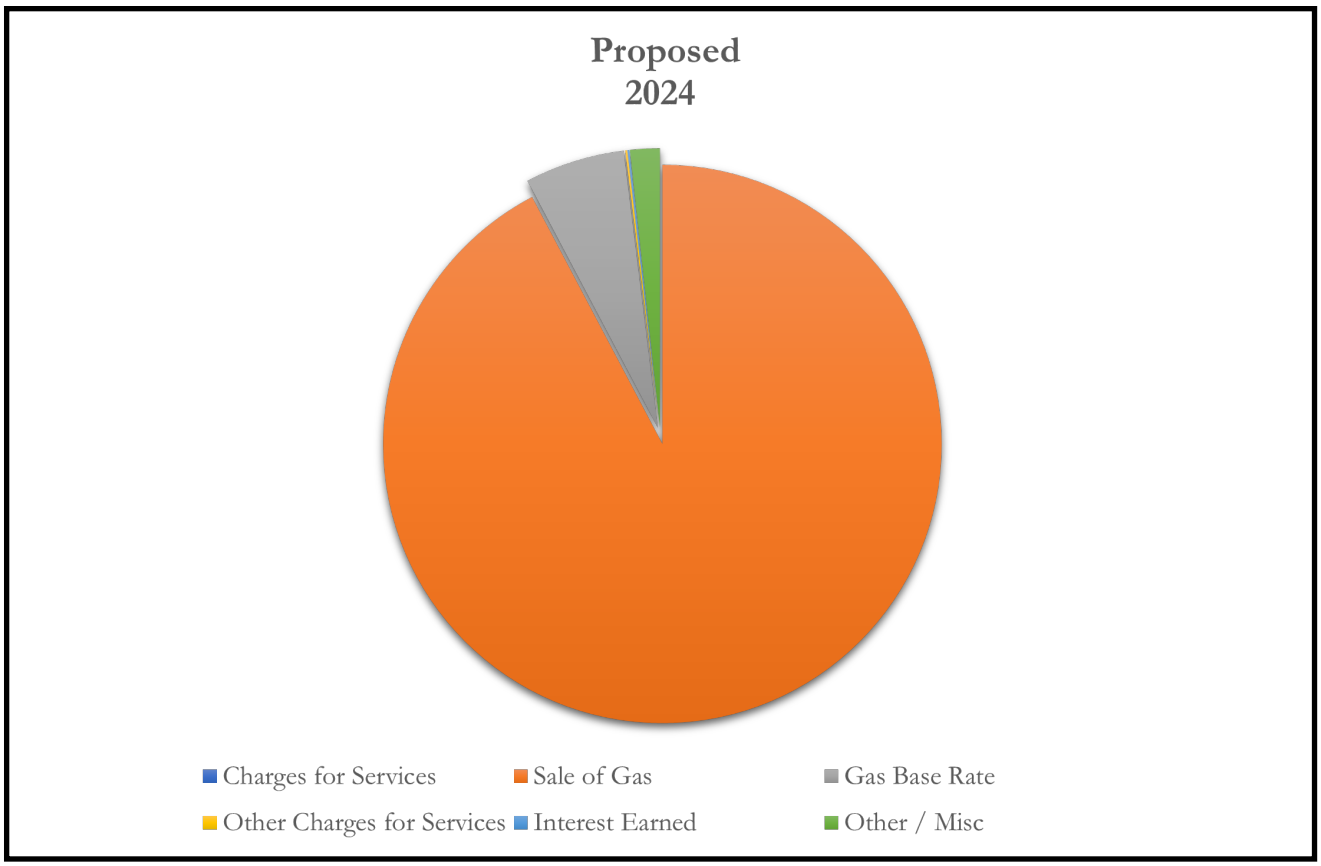


Revenues by Fund

Gas Fund Revenues by Source

GAS FUND	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Charges for Services					
Sale of Gas	$ 3,580,508	$ 3,000,000	$ 3,700,000	$ 700,000	23.33%
Gas Base Rate	$ 243,333	$ 240,000	$ 250,000	$ 10,000	4.17%
Other Charges for Services	$ 8,997	$ 8,500	$ 5,500	$ (3,000)	-35.29%
Interest Earned	$ 3,709	$ 5,000	$ 5,000	$ -	0.00%
Other / Misc	$ 67,224	$ 71,000	$ 74,500	$ 3,500	4.93%
Total Revenues:	**$ 3,903,772**	**$ 3,324,500**	**$ 4,035,000**	**$ 710,500**	**21.37%**

Revenues by Source

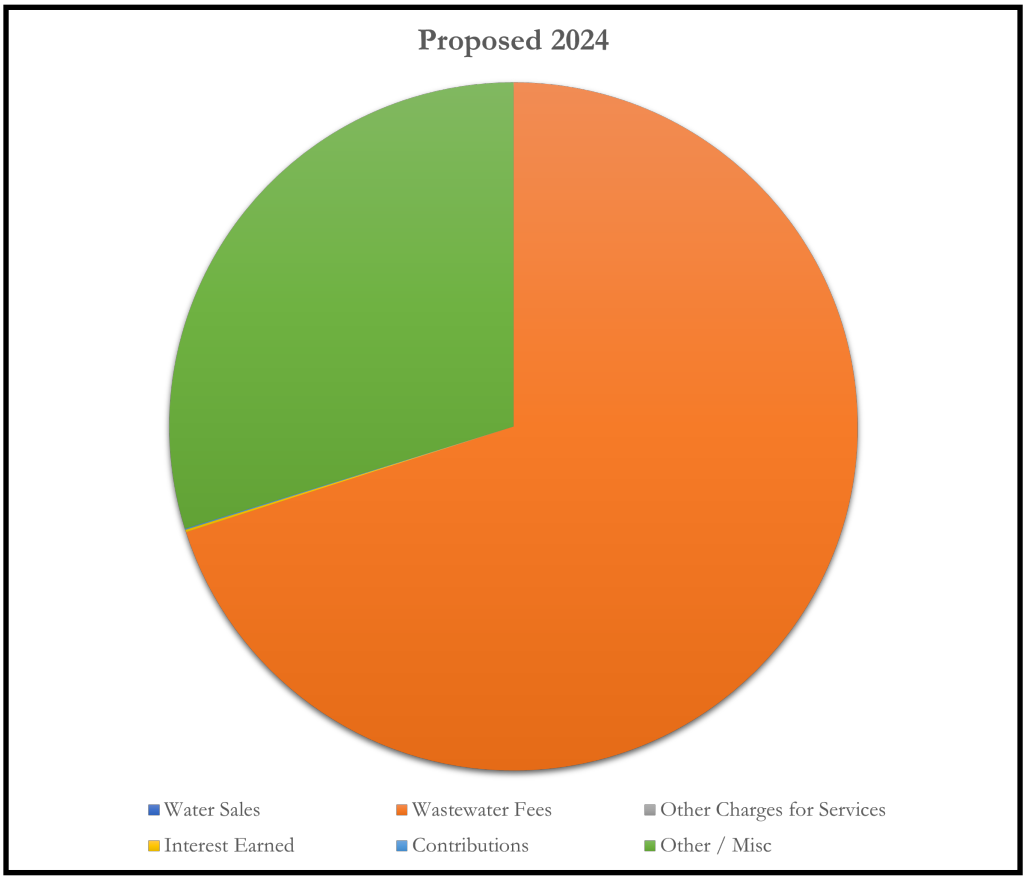


Revenues by Fund

Sanitation Fund Revenues by Source

SANITATION FUND	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Charges for Services					
Solid Waste Fees	$ 469,136	$ 450,000	$ 940,000	$ 490,000	108.89%
Garbage/Recycling	$ 218,467	$ 215,000		$ (215,000)	-100.00%
Interest Earned	$ 1,203	$ 1,500	$ 1,500	$ -	0.00%
Other / Misc	$ 2,201	$ 300	$ 700	$ 400	133.33%
Loan Proceeds	$ -	$ 300,000	$ 400,000	$ 100,000	33.33%
Total Revenues:	**$ 691,007**	**$ 966,800**	**$ 1,342,200**	**$ 375,400**	**38.83%**

Revenues by Source



Financial Summary

Available Fund Balance Totals

	2015	2016	2017	2018	2019	2020	2021	2022	*Projected* 2023	*Projected* 2024	*Required 20% of Operating Expenditures* 2024
General Fund											
Unassigned	$ 710,471	$ 947,819	$ 958,313	$ 1,238,057	$ 1,291,894	$ 1,296,924	$ 1,207,474	$ 1,135,413	$ 1,135,413	$ 1,193,370	$ 1,078,175
Water & Sewer Fund											
Unrestricted	$ 2,056,053	$ 1,661,017	$ 1,801,476	$ 2,086,720	$ 2,153,984	$ 1,926,808	$ 1,813,934	$ 1,872,685	**$ (46,015)**	**$ (1,693,578)**	$ 1,111,270
Gas Fund											
Unrestricted	$ 898,684	$ 907,453	$ 832,549	$ 989,293	$ 1,477,233	$ 2,266,898	$ 2,891,094	$ 2,919,158	$ 1,904,858	$ 1,742,967	$ 675,421
Sanitation Fund											
Unrestricted	$ 248,277	$ 285,742	$ 312,591	$ 255,819	$ 261,749	$ 316,286	$ 303,542	$ 251,908	$ 49,608	**$ (206,688)**	$ 239,699

Financial Summary

Use of Funds by Department

	Total		General Fund	Water & Sewer Fund	Gas Fund	Sanitation Fund
Mayor and Council	$ 208,350		$ 183,135	$ 11,347	$ 11,347	$ 2,522
City Manager	$ 253,600		$ 166,350	$ 39,263	$ 39,263	$ 8,725
Finance	$ 661,075		$ 368,777	$ 215,009	$ 215,009	$ 47,780
Human Resources	$ 771,700		$ 530,875	$ 108,371	$ 108,371	$ 24,083
Police	$ 1,824,105		$ 1,824,105	$ -	$ -	$ -
Fire	$ 398,690		$ 398,690	$ -	$ -	$ -
Building & Grounds	$ 1,558,100		$ 1,185,238	$ 167,538	$ 167,538	$ 37,786
Roads	$ 100,000		$ 100,000	$ -	$ -	$ -
Planning and Development	$ 729,350		$ 729,350	$ -	$ -	$ -
Wastewater	$ 1,303,700		$ -	$ 1,188,700	$ -	$ -
Water	$ 2,420,500		$ -	$ 2,020,500	$ -	$ -
Gas	$ 3,492,100				$ 2,977,100	
Sanitation	$ 952,600		$ -	$ -	$ -	$ 952,600
Total:	**$ 14,673,870**		**$ 5,486,520**	**$ 3,750,728**	**$ 3,518,628**	**$ 1,073,496**

Financial Summary

Yearly Debt Schedule

Fiscal Year	Airpacks ($189,679)	Total General Fund	Water & Sewer Revenue Bonds ($9,800,000)	GEFA Loan ($1,434,296)	Total Water & Sewer	Sanitation Garbage Truck ($232,306)	Sanitation Garbage Truck ($329,539)	Sanitation Garbage Truck ($400,000)	Limb/ Leaf Truck ($139,296)	Total Sanitation Fund	Yearly Grand Total
2023	$ 40,598.68	$ 40,598.68	$ 763,787.50	$ 82,264.32	$ 846,051.82	$ 38,261.22	$ 30,228.25		$ 29,814.80	$ 98,304.27	$ 984,954.77
2024	$ 40,598.68	**$ 40,598.68**	$ 760,587.50	$ 82,264.32	**$ 842,851.82**		$ 72,547.80	$ 44,000.00	$ 29,814.80	**$ 146,362.60**	**$ 1,029,813.10**
2025	$ 20,299.34	$ 20,299.34	$ 762,587.50	$ 82,264.32	$ 844,851.82		$ 72,547.80	$ 88,000.00	$ 14,907.40	$ 175,455.20	$ 1,040,606.36
2026			$ 762,587.50	$ 82,264.32	$ 844,851.82		$ 72,547.80	$ 88,000.00		$ 160,547.80	$ 1,005,399.62
2027			$ 763,087.50	$ 82,264.32	$ 845,351.82		$ 72,547.80	$ 88,000.00		$ 160,547.80	$ 1,005,899.62
2028			$ 762,987.50	$ 82,264.32	$ 845,251.82		$ 42,319.43	$ 88,000.00		$ 130,319.43	$ 975,571.25
2029			$ 762,287.50	$ 82,264.32	$ 844,551.82			$ 44,000.00		$ 44,000.00	$ 888,551.82
2030			$ 758,887.50	$ 82,264.32	$ 841,151.82						$ 841,151.82
2031				$ 82,264.32	$ 82,264.32						$ 82,264.32
2032				$ 82,264.32	$ 82,264.32						$ 82,264.32
2033				$ 82,264.32	$ 82,264.32						$ 82,264.32
2034				$ 82,264.32	$ 82,264.32						$ 82,264.32
2035				$ 82,264.32	$ 82,264.32						$ 82,264.32
2036				$ 82,264.32	$ 82,264.32						$ 82,264.32
2037				$ 82,264.32	$ 82,264.32						$ 82,264.32
2038				$ 82,264.32	$ 82,264.32						$ 82,264.32
2039				$ 41,132.16	$ 41,132.16						$ 41,132.16
Total:	**$ 101,496.70**	**$ 101,496.70**	**$ 6,096,800.00**	**$ 1,357,361.28**	**$ 7,454,161.28**	**$ 38,261.22**	**$ 362,738.88**	**$ 440,000.00**	**$ 74,537.00**	**$ 915,537.10**	**$ 8,471,195.08**

Departments

Finance

Mission:

The mission of the City of Madison Finance Department is to be dedicated, responsible, and responsive team players while providing the citizens, Mayor and Council, and the departments of the City with responsible financial management of City funds with the priorities and major goals established by the Mayor and Council. The Finance Department will provide exceptional quality services while focusing on integrity and transparency in all service and financial reporting areas.



Karen Stapp
Finance Director

Accomplishments:

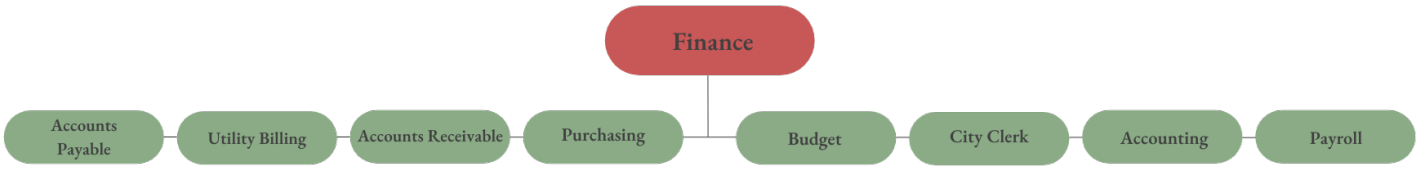
- Implemented the On Bill Financing program for natural gas customers.
- Formalized the purchasing function by hiring a Purchasing Clerk.
- Implemented a formal bid process by utilizing the State of Georgia Procurement website to attract more interested bidders.
- Updated all current vendor files with contractor documents to stay in compliance with federal, state, and local laws.
- Worked with the Carl Vinson Institute of Government to update the City's personnel manual
- Assisted in creating a strategic plan to prioritize the American Recovery Plan Funds to assist the city, citizens, and non-profits to recover from economic distress, promote tourism and improve wastewater infrastructure.
- Integration of the city cemetery sales process to daily tasks

Goals:

- Continue to formalize the conversion of the financial software from Microsoft Access to web based.
- Continue to look for ways to improve all financial reporting activities and streamline processes.
- Improve communication regarding financial matters to the Mayor and Council and Administration.
- Continue to promote an environment within the Finance Department of cooperation and service to other departments.
- Continue to provide training and growth opportunities for Finance staff members.
- Implement online payments for occupational tax applications and renewals

Finance

Organizational Chart



Full Time Employees

Function	Approved	Approved	Proposed
Finance	7	7	7

Operating Indicators

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business Services											
Occupation Tax Certificates	398	335	402	390	369	347	385	388	353	373	365
Beer / Wine Licenses	27	29	33	27	33	24	31	30	23	24	26
Liquor Licenses	7	7	8	8	9	9	12	11	9	12	11

FINANCE DEPARTMENT EXPENSES

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Finance Administration					
Salaries	$ 181,111	$ 198,000	$ 244,000	$ 46,000	23.2%
Employee Benefits					
Group Insurance	$ 15,241	$ 38,800	$ 38,800	$ -	0.0%
FICA	$ 11,229	$ 12,300	$ 15,200	$ 2,900	23.6%
Medicare	$ 2,626	$ 3,000	$ 3,600	$ 600	20.0%
Retirement	$ 20,936	$ 22,200	$ 27,225	$ 5,025	22.6%
Contract and Services					
Property/Liability Insurance	$ 164,310	$ 153,200	$ 171,300	$ 18,100	11.8%
Auditors	$ 28,072	$ 45,700	$ 34,900	$ (10,800)	-23.6%
Education	$ 1,340	$ 4,000	$ 3,500	$ (500)	-12.5%
Travel	$ 2,303	$ 3,000	$ 3,500	$ 500	16.7%
Dues/Fees	$ 3,674	$ 3,000	$ 3,000	$ -	0.0%
Advertising	$ 2,568	$ 4,000	$ 3,000	$ (1,000)	-25.0%
Other Contract and Services	$ 1,059	$ 1,250	$ 1,250	$ -	0.0%
Supplies	$ 1,978	$ 3,000	$ 3,000	$ -	0.0%
Intergovernmental Costs					
Tax Collection	$ 12,540	$ 13,000	$ 13,200	$ 200	1.5%
TOTAL:	**$ 448,988**	**$ 504,450**	**$ 565,475**	**$ 61,025**	**12.1%**
City Clerk					
Salaries	$ 54,324	$ 55,500	$ 55,500	$ -	0.0%
Employee Benefits					
Group Insurance	$ 9,289	$ 9,700	$ 9,700	$ -	0.0%
FICA	$ 3,368	$ 3,500	$ 3,500	$ -	0.0%
Medicare	$ 788	$ 800	$ 900	$ 100	12.5%
Retirement	$ 5,258	$ 6,100	$ 6,200	$ 100	1.6%
Contract and Services					
Education	$ 915	$ 2,500	$ 2,500	$ -	0.0%
Travel	$ 2,097	$ 2,500	$ 2,500	$ -	0.0%
Consultants	$ 2,679	$ 5,000	$ 5,000	$ -	0.0%
Advertising	$ 383	$ 1,000	$ 1,000	$ -	0.0%
Other Contract and Services	$ 5,570	$ 5,500	$ 5,900	$ 400	7.3%
Supplies	$ 979	$ 2,400	$ 2,500	$ 100	4.2%
Intergovernmental Costs					
Elections	$ 349	$ -	$ 400	$ 400	100.0%
TOTAL:	**$ 85,997**	**$ 94,500**	**$ 95,600**	**$ 1,100**	**1.2%**

FINANCE DEPARTMENT EXPENSES

Utility Billing									
Salaries	$	110,732	$	108,000	$	127,000	$	19,000	17.6%
Employee Benefits									
Group Insurance	$	27,867	$	29,100	$	29,100	$	-	0.0%
FICA	$	6,865	$	6,800	$	7,900	$	1,100	16.2%
Medicare	$	1,606	$	1,600	$	2,000	$	400	25.0%
Retirement	$	12,801	$	12,000	$	14,000	$	2,000	16.7%
Contract and Services									
Education	$	-	$	1,500	$	1,500	$	-	0.0%
Travel	$	-	$	1,500	$	1,500	$	-	0.0%
Supplies	$	-	$	2,500	$	2,500	$	-	0.0%
TOTAL:	**$**	**159,870**	**$**	**163,000**	**$**	**185,500**	**$**	**22,500**	**13.8%**
Total Financial Administration	**$**	**694,855**	**$**	**761,950**	**$**	**846,575**	**$**	**84,625**	**11.1%**

Fire

Mission:

Through professionalism, dedication, integrity, and training the City of Madison Fire Department works to safeguard the lives and property and to enhance the quality of life of the people and patrons alike of Madison.



Brooks Pennignton
Fire Chief

Accomplishments:

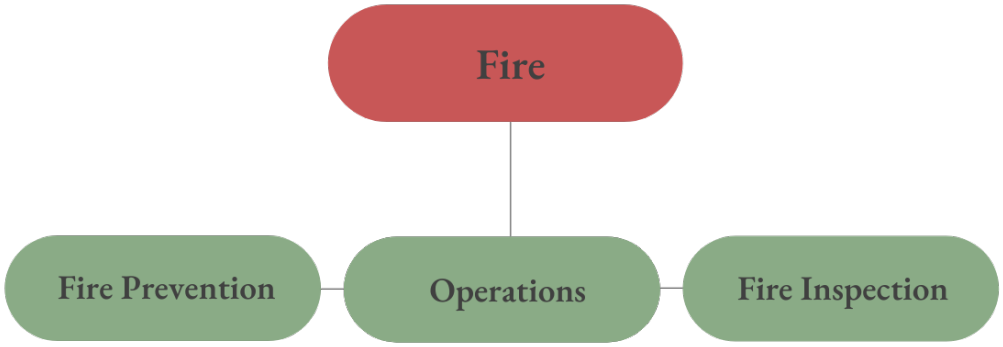
- Acquired new fire engine
- Added coverage for weekends by use of part time personnel
- Acquired and put in service a Polaris Ranger for use in offroad incidents
- Promoted personnel to fill a vacant lieutenant position and added 2 sergeants

Goals:

- Research and develop a strategic plan for adding a permanent second station
- Add bunk room for firefighters at headquarters station
- Develop and start a comprehensive preplan program
- Pursue grants for purchase of new fire engine to replace Engine 22
- Develop and start a comprehensive program to acquire pertinent information on each non-residential structure in Madison for fire operations and emergency contacts to be kept in a organized fashion on each apparatus.

Fire

Organizational Chart



Full Time Employees

Function	Approved FY2022	Approved FY2023	Proposed FY2024
Fire	2	3	3

Operating Indicators

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire Department											
Full Time Firemen	1	1	1	1	1	1	1	2	2	2	2
Part Time Firemen	0	0	0	0	0	0	0	0	0	0	11
Volunteer Firemen	19	18	17	20	19	20	21	17	22	18	19
Fire Calls	235	255	265	308	302	344	282	337	326	333	446
Fire Inspections	85	80	100	175	150	173	180	200	225	230	210
Public Safety Events	2	3	3	6	6	6	6	6	1	2	8
Burning Permits	14	14	6	8	4	4	4	8	4	10	4

Fire

Summary of Fire Service Demand

The following summary of Fire Service Demand was put together based off of a spreadsheet updated throughout the year. Calls are classified as either MVA, Alarm, Assist EMS, Fire, General, Duty, Other or Mistake/Cancel.

This summary does not include the calls classified as Mistake/Cancel as MFD does not respond to those (such as dispatch mistakenly adding MFD to an unrelated CAD) or is cancelled immediately before anyone can go in route.

With regards to how the calls are coded:

- MVA is Motor-Vehicle Accident.
- Alarm is anything dispatched as an Alarm that did not end up being a Fire or anything else.
- Assist EMS gets coded as the Call Type when MFD is paged to respond to assist Morgan County Fire Rescue or National EMS with a medical call.
- Fire is any call was a fire, even if it was minor.
- General would be calls such as tree down, gas leak, fluid spill, force entry for PD, individual(s) stuck in elevator, etc.
- Duty calls are calls that are not paged out to MFD but our staffed personnel respond and are usually medical calls. Staffed personnel have the freedom to respond to any medical calls in the city that they believe they can make a positive impact on.
- Other calls are for the remainder and special requests / details

Type of Call	Number of Calls	Percentage of Calls
MVA	89	21%
Alarm	143	34%
Assist EMS	24	6%
Fire	47	11%
General	72	17%
Duty	40	10%
Other	5	1%

Fire

MFD Volunteer Summary

MFD currently has 18 active volunteers. One of our active volunteers has recently moved back to college, but responds when he is back in town which takes us up to 19. The majority of our members have been on the department for greater than 5 years, with roughly half of our volunteers having served on the department for nearly 10 years or more.

All MFD officers, including Chief and Assistant Chief, are volunteers, with exception of Division Chief Gene Porter. Our full time personnel are usually staffed at the station 8 AM to 9 PM (Div. Chief Gene Porter 8 AM to 5 PM M-F & Sergeant Kenny Griffin Noon to 9 PM). We do our best to fill from 7 PM Friday to 7 PM Sunday with Part Time personnel, but we have not been able to consistently fill these spots. MFD relies on and expects the volunteers to respond at all times, especially when the staffed personnel are not at the station - usually Sunday thru Friday 7 PM to 8 AM.

The Officer group coordinates who is in town and out of town to always attempt to make sure an officer is in town. For most known busy weekends or holidays, Chief asks the department at Thursday drill who will be in town to make sure adequate response will be generated.

Each volunteer carries a pager and also has Edispatches on their cell phone. MFD personnel are not to rely on Edispatches and are always asked to carry their pager with them. Every volunteer is also issued a radio. When dispatch drops tones, the pagers (and Edispatches) notify the volunteers of the call. MFD quickly coordinates on the radio who will go to the station based on location of response and then majority will respond to the scene. There are exceptions for the ordinary response that can be discussed in more detail such as staging personal vehicles for certain interstate calls, needed apparatus for certain types of calls, etc.

MFD volunteers are paid $20 per call and $20 per drill. The Chief has the discretion to issue out additional pay in the event the volunteers are on a scene for an extended period of time (ex. Tree down w/ power lines involved and have to wait 6 hours for power company). The City of Madison also covers all pension dues for volunteers.



FIRE DEPARTMENT

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Salaries	$ 110,267	$ 109,500	$ 160,000	$ 50,500	46.1%
Employee Benefits					
Group Insurance	$ 21,416	$ 19,500	$ 19,500	$ -	0.0%
FICA	$ 6,758	$ 6,500	$ 9,500	$ 3,000	46.2%
Medicare	$ 1,580	$ 1,500	$ 2,200	$ 700	46.7%
Retirement	$ 14,521	$ 16,000	$ 22,720	$ 6,720	42.0%
Contract and Services					
Contract Firemen	$ 74,780	$ 68,000	$ 80,000	$ 12,000	17.6%
Education	$ 483	$ 2,000	$ 2,000	$ -	0.0%
Travel	$ -	$ 200	$ 200	$ -	0.0%
Dues/Fees	$ 1,689	$ 2,500	$ 3,000	$ 500	20.0%
Telephone	$ 2,678	$ 3,000	$ 3,000	$ -	0.0%
Other Contract and Services	$ 23,645	$ 19,800	$ 18,200	$ (1,600)	-8.1%
Supplies					
Operating	$ 16,974	$ 14,000	$ 15,000	$ 1,000	7.1%
Gas/Oil	$ 5,796	$ 5,500	$ 6,000	$ 500	9.1%
Utilities	$ 4,422	$ 5,600	$ 5,600	$ -	0.0%
Small Equiment	$ 23,404	$ 55,775	$ 32,770	$ (23,005)	-41.2%
Uniforms	$ 4,166	$ 2,000	$ 3,000	$ 1,000	50.0%
Other Supplies	$ 16,497	$ 13,300	$ 14,500	$ 1,200	9.0%
Intergovernmental Costs					
Morgan County Fire Department	$ -	$ 1,000	$ 1,500	$ 500	50.0%
Total Fire Department	**$ 329,075**	**$ 345,675**	**$ 398,690**	**$ 53,015**	**15.3%**

General Government

Mission:

The mission of the City Manager's Office is to provide the citizens of Madison with efficient and effective services that meet their needs and to deliver them in a friendly and courteous manner. To manage and direct all activities of City government in a manner consistent with the City Charter, Code of Ordinances, and as directed by the Mayor and City Council Members.



John Klimm
City Manager

Accomplishments:

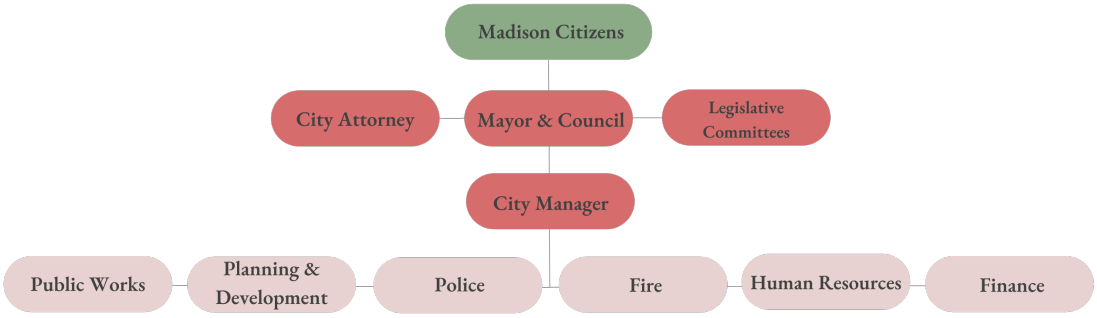
- Completed User Fee Analysis
- Completed Employee Compensation Plan
- Planned and executed Madison's first State of the City Celebration
- Planned December City Council Annual Retreat
- Reorganized City Budget
- Completed Fire Department Operational Audit
- Completed City Hall Renovations
- Completed exterior renovations at Rogers House and Rose Cottage

Goals:

- Begin initial phase of planning for new Madison By-Pass
- Adopt new promotions policy for Police Department
- Assist new City Attorney establish effective working relationship
- Work with Fire Department on plans for new station
- Create new Human Resources Department

General Government

Organizational Chart



Full Time Employees

Function	Approved FY2022	Approved FY2023	Proposed FY2024
Human Resources	6	6	7

Operating Indicators

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Airport Department											
Aviation Fuel Sold (gallons)	20,937	8,990	6,410	5,216	9,735	6,780	5,496	7,581	7,580	6,249	3,583

LEGISLATIVE BRANCH EXPENSES

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Mayor & Council					
Salaries	$ 53,297	$ 47,000	$ 47,000	$ -	0.0%
Employee Benefits					
FICA	$ 3,199	$ 3,000	$ 3,000	$ -	0.0%
Medicare	$ 748	$ 1,000	$ 1,000	$ -	0.0%
Retirement	$ 4,702	$ 5,200	$ 5,200	$ -	0.0%
Contract and Services					
Education	$ 6,950	$ 8,000	$ 8,000	$ -	0.0%
Travel	$ 14,301	$ 14,500	$ 17,500	$ 3,000	20.7%
Miscellaneous Purchased Services	$ 51,101	$ -	$ 30,000	$ 30,000	
Other	$ 4,276	$ 3,600	$ 4,100	$ 500	13.9%
Supplies	$ 4,030	$ 2,000	$ 2,300	$ 300	15.0%
Legal	$ 91,714	$ 50,000	$ 50,000	$ -	0.0%
Legislative Committees					
Historic Preservation	$ 6,809	$ 26,500	$ 9,750	$ (16,750)	-63.2%
Corridor	$ 2,280	$ 1,750	$ 4,000	$ 2,250	128.6%
Greenspace	$ 21,821	$ 7,250	$ 7,500	$ 250	3.4%
Cemetery	$ 3,288	$ 7,000	$ 7,000	$ -	0.0%
BiCentennial	$ 10,351	$ 2,000	$ 2,000	$ -	0.0%
Affordable Housing Opportunity	$ 1,819	$ 6,000	$ 6,000	$ -	0.0%
Public Art	$ 2,206	$ -	$ 4,000	$ 4,000	100.0%
Total Mayor & Council:	**$ 282,893**	**$ 184,800**	**$ 208,350**	**$ 23,550**	**12.7%**

EXECUTIVE BRANCH

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
City Manager					
Salaries	$ 151,245	$ 124,000	$ 125,000	$ 1,000	0.8%
Employee Benefits					
Group Insurance	$ 9,325	$ 9,700	$ 15,900	$ 6,200	63.9%
FICA	$ 9,414	$ 7,800	$ 8,000	$ 200	2.6%
Medicare	$ 2,202	$ 1,800	$ 1,800	$ -	0.0%
Retirement	$ 12,350	$ 14,000	$ 14,500	$ 500	3.6%
Contract and Services					
Education	$ -	$ 500	$ 1,500	$ 1,000	200.0%
Travel	$ 989	$ 1,500	$ 2,000	$ 500	33.3%
Dues/Fees	$ 20	$ 100	$ 1,000	$ 900	900.0%
Other	$ 11,770	$ 1,600	$ 2,000	$ 400	25.0%
Supplies	$ 13,057	$ 5,000	$ 2,800	$ (2,200)	-44.0%
Airport Operations	$ 101,492	$ 70,400	$ 79,100	$ 8,700	12.4%
Total City Manager:	**$ 311,863**	**$ 236,400**	**$ 253,600**	**$ 17,200**	**7.3%**

Human Resources

Vacant

Human Resources Director

Mission:

The HR Department is responsible for establishing, administering, and effectively communicating sound employee policies, rules, and practices that treat employees with dignity, respect, and equality. This occurs while maintaining the City of Madison's compliance with all Federal, State employment and labor laws, as well as internal personnel policies.

Accomplishments:

- N/A New Department

Goals:

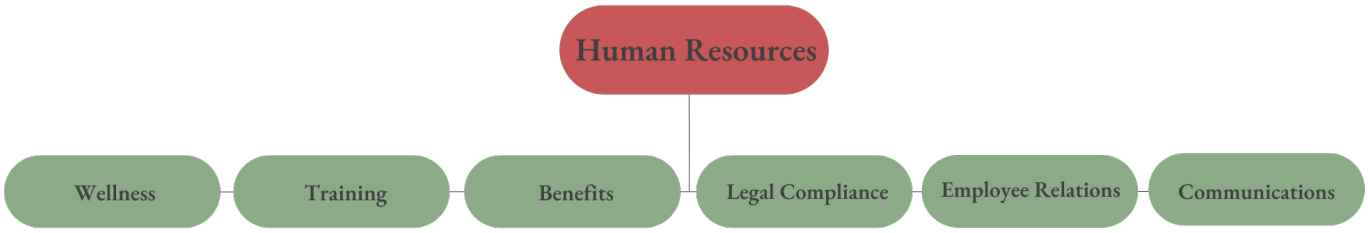
- Retain motivated, highly productive, customer service driven individuals by providing them a supportive work environment, fair and competitive wage and benefits, and training and development that will encourage professional growth and opportunity.
- Promote cost effective recruitment strategies which will result in the attraction and selection of qualified and diverse individuals.
- Foster positive work relationships with our employees, labor organizations to ensure we find resolutions that are fair and amicable to both parties.
- Implement Classification and Compensation Plan.
- Conduct citywide review of education and training needs and opportunities for staff.

Responsibilities:

- Recruitment, selection and retention
- Employee training, workforce development and performance evaluation
- Salary and compensation administration
- Management of employee benefits programs
- Workers' compensation, occupational health and wellness programs administration
- Administration of HR Information Systems

Human Resources

Organizational Chart



Full Time Employees

Function	Approved FY2022	Approved FY2023	Proposed FY2024
Human Resources	3	3	4

Operating Indicators

Human Resources is a new department starting FY2024. As such, it does not yet have active operating indicators.

HUMAN RESOURCES DEPARTMENT EXPENSES

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Human Resources					
Salaries	$ -	$ -	$ 76,000	$ 76,000	
Employee Benefits					
Group Insurance	$ -	$ -	$ 15,900	$ 15,900	
FICA	$ -	$ -	$ 4,700	$ 4,700	
Medicare	$ -	$ -	$ 1,100	$ 1,100	
Retirement	$ -	$ -	$ 8,900	$ 8,900	
Worker's Compenation	$ 100,941	$ 125,850	$ 120,150	$ (5,700)	-4.5%
Contract and Services					
Consultants	$ -	$ -	$ 5,000	$ 5,000	
Education	$ -	$ -	$ 2,500	$ 2,500	
Travel	$ -	$ -	$ 2,500	$ 2,500	
Other Contract and Services	$ -	$ -	$ 2,600	$ 2,600	
Supplies	$ -	$ -	$ 2,500	$ 2,500	
Wellness Program	$ 973	$ 4,000	$ 4,000	$ -	0.0%
TOTAL:	**$ 101,914**	**$ 129,850**	**$ 245,850**	**$ 116,000**	**89.3%**
Data Processing					
Salaries	$ 76,217	$ 71,500	$ 70,500	$ (1,000)	-1.4%
Employee Benefits					
Group Insurance	$ 9,289	$ 9,700	$ 9,700	$ -	0.0%
FICA	$ 4,674	$ 4,500	$ 4,400	$ (100)	-2.2%
Medicare	$ 1,093	$ 1,100	$ 1,100	$ -	0.0%
Retirement	$ 6,677	$ 7,900	$ 7,800	$ (100)	-1.3%
Contract and Services					
Managed IT Services	$ 85,127	$ 87,000	$ 92,000	$ 5,000	5.7%
Data Processing Services	$ 37,608	$ 42,200	$ 42,700	$ 500	1.2%
Supplies	$ 1,435	$ 10,100	$ 7,600	$ (2,500)	-24.8%
TOTAL:	**$ 222,119**	**$ 234,000**	**$ 235,800**	**$ 1,800**	**0.8%**

HUMAN RESOURCES DEPARTMENT EXPENSES

Main Street					
Salaries	$ 110,359	$ 112,000	$ 118,000	$ 6,000	5.4%
Employee Benefits					
Group Insurance	$ 18,613	$ 19,500	$ 32,000	$ 12,500	64.1%
FICA	$ 5,269	$ 6,800	$ 7,100	$ 300	4.4%
Medicare	$ 1,232	$ 1,600	$ 1,700	$ 100	6.3%
Retirement	$ 10,345	$ 12,500	$ 13,000	$ 500	4.0%
Contract and Services					
Printing / Binding	$ 7,929	$ 6,200	$ 6,500	$ 300	4.8%
Travel	$ 2,375	$ 3,200	$ 2,500	$ (700)	-21.9%
Education	$ 3,375	$ 1,750	$ 1,750	$ -	0.0%
Other Contract and Services	$ 20,894	$ 19,350	$ 16,450	$ (2,900)	-15.0%
Supplies	$ 2,498	$ 4,750	$ 3,900	$ (850)	-17.9%
Main Street Events					
Madison Fest	$ 17,717	$ 13,500	$ 13,500	$ -	0.0%
Chili Cook Off	$ 1,745	$ 20,500	$ 20,500	$ -	0.0%
Firefly Festival	$ 10,845	$ 14,000	$ 14,000	$ -	0.0%
Caroling by Candlelight	$ 5,927	$ 7,500	$ 7,500	$ -	0.0%
Downtown Dance	$ 6,009	$ 11,700	$ 10,500	$ (1,200)	-10.3%
Concert Series	$ 9,054	$ 6,450	$ 4,750	$ (1,700)	-26.4%
Spooktacular	$ -	$ 2,700	$ 2,400	$ (300)	-11.1%
Downtown Dollars Promotion	$ 21,075	$ 15,000	$ 14,000	$ (1,000)	-6.7%
TOTAL:	**$ 255,261**	**$ 279,000**	**$ 290,050**	**$ 11,050**	**4.0%**
Total Human Resources Department	**$ 579,294**	**$ 642,850**	**$ 771,700**	**$ 128,850**	**20.0%**

Planning and Development

Mission:

Proactively engage and support leadership, volunteers, and public in pursuit of comprehensive planning, implementation strategies, and performance measures to achieve the community vision – a high quality of life for all citizens and balanced growth for future prosperity.

Provide administration for eight public service boards; coordinate an expeditious development review process; provide professional oversight for construction permitting, inspections, and compliance; and seek grants to leverage local resources for community development.



Monica Callahan
Planning & Development Director

Accomplishment

- Updated Flood Damage Prevention Ordinance
- Absorbed oversight for Code Compliance and upgraded Issuing Authority procedures
- Utilized funds obtained through the Transportation Special Purpose Local Option Sales Tax (TSPLOST) along with five transportation grants from the Local Assistance Program (LAP), totaling $2.9 million, for the preliminary engineering (PE) phase of constructing sidewalks and trails.

Goals:

- Complete a Major Thoroughfare Plan update and implement
- Engage the public with Community Planning Workshops

Planning and Development

Organizational Chart



Full Time Employees

Function	Approved FY2022	Approved FY2023	Proposed FY2024
Planning and Development	3	4	4

Operating Indicators

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Planning and Development											
Sign Permits			50	62	37	38	44	62	31	33	23
Historic Preservation Commission COA's	54	80	69	67	61	63	80	78	82	70	74
Corridor Design Commission COA's			7	13	8	11	14	10	6	19	8
Zoning Applications			24	17	18	20	11	13	14	14	15
Building Permits			221	204	318	264	312	327	425	349	415
Plan Reviews					37	140	103	105	158	83	54
Subdivision Reviews							1	4	3	3	2

PLANNING AND DEVELOPMENT EXPENSES

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Planning and Zoning					
Salaries	$ 186,823	$ 209,000	$ 241,000	$ 32,000	15.3%
Employee Benefits					
Group Insurance	$ 31,484	$ 29,000	$ 30,000	$ 1,000	3.4%
FICA	$ 11,353	$ 13,000	$ 15,000	$ 2,000	15.4%
Medicare	$ 2,655	$ 3,100	$ 3,500	$ 400	12.9%
Retirement	$ 16,010	$ 23,000	$ 21,000	$ (2,000)	-8.7%
Contract and Services					
Building Inpections	$ 33,475	$ 55,000	$ 50,000	$ (5,000)	-9.1%
Plan Review	$ 3,527	$ 5,000	$ 5,000	$ -	0.0%
Consultants	$ 7,406	$ 7,500	$ 7,500	$ -	0.0%
Advertising	$ 5,241	$ 2,500	$ 2,500	$ -	0.0%
Printing and Binding	$ 3,385	$ 4,000	$ 4,000	$ -	0.0%
Travel	$ 2,400	$ 2,500	$ 2,500	$ -	0.0%
Education	$ 1,790	$ 1,500	$ 1,500	$ -	0.0%
Other Contract and Services	$ 4,234	$ 10,100	$ 10,100	$ -	0.0%
Supplies					
Operating	$ 4,269	$ 2,000	$ 2,000	$ -	0.0%
Office Supplies	$ 723	$ 1,500	$ 1,500	$ -	0.0%
Other Supplies	$ 1,891	$ 4,950	$ 2,950	$ (2,000)	-40.4%
Parking Lot Rental	$ 3,000	$ 3,000	$ 3,000	$ -	0.0%
Economic Development	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
Transfer to Downtown Development Authority	$ 160,000	$ 160,000	$ 160,000	$ -	0.0%
TOTAL:	**$ 529,667**	**$ 586,650**	**$ 613,050**	**$ 26,400**	**4.5%**

Code Compliance					
Salaries	$ 77,072	$ 74,500	$ 77,000	$ 2,500	3.4%
Employee Benefits					
Group Insurance	$ 9,295	$ 9,700	$ 15,900	$ 6,200	63.9%
FICA	$ 3,998	$ 4,400	$ 4,700	$ 300	6.8%
Medicare	$ 935	$ 1,100	$ 1,200	$ 100	9.1%
Retirement	$ 6,737	$ 7,800	$ 8,300	$ 500	6.4%
Contract and Services					
Travel	$ 525	$ 1,000	$ 1,000	$ -	0.0%
Education	$ 800	$ 700	$ 1,000	$ 300	42.9%
Other Contract and Services	$ 1,541	$ 3,600	$ 2,250	$ (1,350)	-37.5%
Supplies	$ 534	$ 8,300	$ 4,950	$ (3,350)	-40.4%
TOTAL:	**$ 101,438**	**$ 111,100**	**$ 116,300**	**$ 5,200**	**4.7%**
Total Planning and Development Department	**$ 631,105**	**$ 697,750**	**$ 729,350**	**$ 31,600**	**4.5%**

Police

Mission:

It is the mission of the Madison Police Department to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime and to enhance public safety while working with the diverse communities to improve their quality of life. Our mandate is to do this with honor and integrity, while at all time conducting ourselves with the highest ethical standards to maintain public confidence. We will strive to meet our mission by maintaining the core values of our Department: Trust, Compassion, Professionalism, Integrity, and Respect.



Bill Ashburn
Chief of Police

Accomplishments:

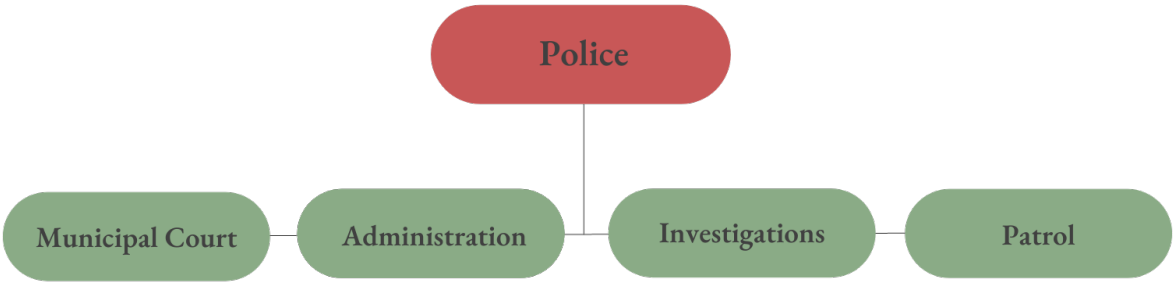
- We were able to replace 50% of our current fleet.
- All in-car cameras were upgraded to the new technology.
- Officer Travis Stubbs graduated from P.O.S.T. Instructor's School, that included specialization in firearms.

Goals:

- Add another P.O.S.T. certified instructor
- Purchase F.L.O.C.K. camera system. (This is a law enforcement camera system that ties in with all other agencies across the country that gives access to data from all systems connected. It retains information, such as vehicle descriptions and tag numbers that pass by the camera to help track and locate criminals, stolen vehicles, missing persons, etc.)
- Will begin a *Concentrated Patrol* effort once monthly. This will be designed to concentrate on any traffic complaint areas that we receive within the communities. It will also be an effort to enforce downtown areas of seatbelt, hands-free and pedestrian crosswalk violations for the safety of all who visit our city.
- The Madison Police Department will implement the new *Low Speed Vehicle Ordinance.* We will educate those citizens who wish to operate a *Low-Speed Vehicle* within our City Limits. Our main purpose is the safety of our citizens. Enforcement action will be taken when necessary.
- Will participate in the *Mentor Program* beginning next year (Fall-2023). The goal is to allow students the opportunity to reach their potential by offering guidance, encouragement and support through partnership with caring adults. This program will also allow students to see police officers in a positive light that will hopefully carry on throughout their later years in life. Officers will plan to attend a Mentor Training Meeting on August 14, 2023. This meeting will be with Ms. Tamala Hall, the mentor program coordinator. In conjunction with this program, officers will plan to attend certain school functions, such as having lunch at one of the schools each week.

Police

Organizational Chart



Full Time Employees

Function	Approved FY2022	Approved FY2023	Proposed FY2024
Police	14	15	13

Operating Indicators

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police Department											
Police Personnel	10	13	14	15	15	14	13	13	11	14	13
Policeman / 1,000 Population	2.5	3.3	3.5	3.8	3.8	3.5	3.3	3.3	2.8	3.2	2.8
Physical Arrest	314	354	474	439	301	358	337	291	291	292	297
Citations Issued	1,655	2,055	2,140	2,321	2,440	2,454	1,613	1,527	858	1,090	1,195
Accidents	476	335	446	456	387	476	560	612	497	565	592

Police

Core Values

TRUST. Trust is our foundation, and our effectiveness as a department revolves around it. Truthfulness is expected by the public and will be demanded of our officers. Our trust will remain above reproach.

COMPASSION. We will not lose our "desire to help" those in need while completing our mission. We will have the courage and wisdom to be fair when carrying out our duties and responsibilities.

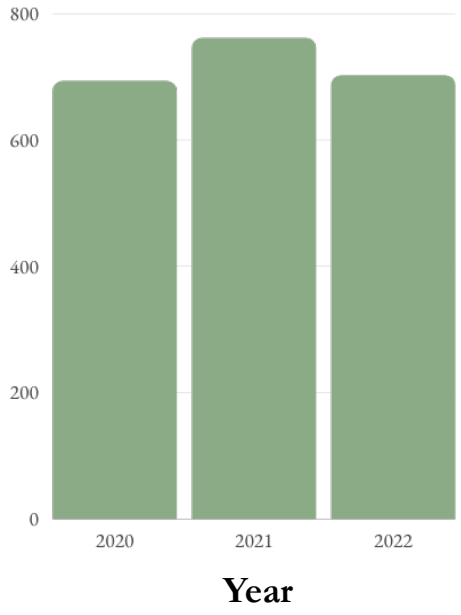
RESPECT. Respect is a two-way street. It is earned, not demanded. We will strive to earn the respect of our community by respecting those we serve.

PROFESSIONALISM. We are committed to providing effective, efficient, and courteous service to our community. We will strive to continually provide training and leadership for our officers to accomplish our goals and to serve our community.

INTEGRITY. By understanding that we are held to a higher standard in the eyes of the public, we will conduct ourselves, both professionally and personally, in a manner that will not bring discredit to us as individuals or as a department.

Police

Total Number of Incidents



Incident Report 2022

Incidents include crimes against persons, property, forgery & fraud, and misc. reports. The number of incidents have remained relatively consistent through FY2020, 2021, and 2023 with incents per year totaling 693, 761, and 702 respectively.



Number of Incidents Report 2022

Crimes Against Persons	Totals
Murder	0
Rape	1
Assault/Battery	30
Aggravated Assault/Battery	12
Robbery	1
Crimes Against Children	5

Property Crimes	Totals
Theft/Larceny	90
Burglary	17
Shoplifting	48
Property Damage	53
Motor Vehicle Theft	0

VGSCA	Totals
Marijuana	22
Cocaine	1
Meth	3
Pills	10
Other	31

Forgery/ Fraud	Totals
Forgery	33
Fraud	15

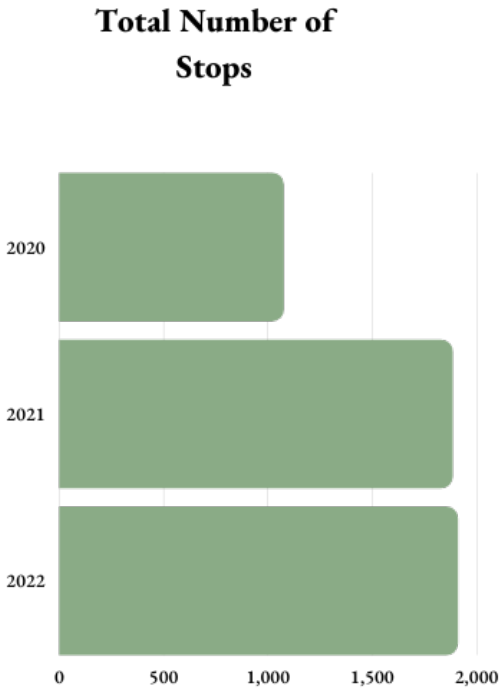
Misc	Totals
Arson	0
Hate Crimes	0
Human Trafficking	0
All Other	330

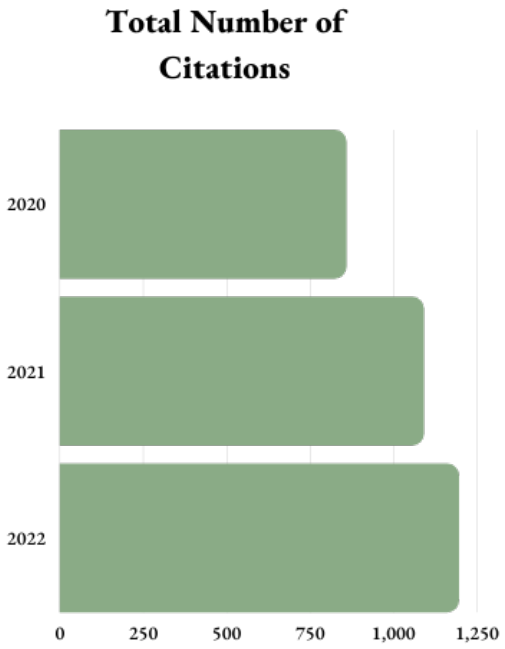
Police

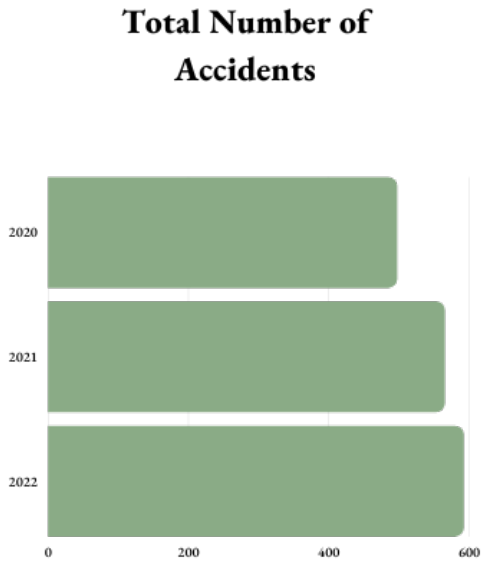
Traffic

In 2022, there was a total of 1,911 traffic stops, 1,195 traffic citations, and 592 accidents.

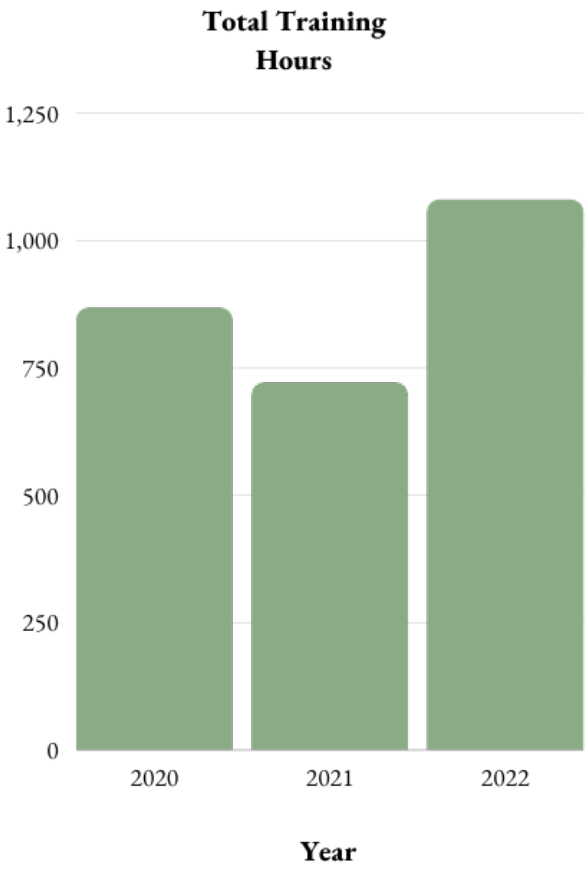








Police



Police Training

Training in FY2022 totaled 1,080. This is 49.79% higher than FY 2021 which totaled 721 hours of training, and 24.42% higher than FY2020 which totaled 868 hours of training.

Training Summary FY2022

Total Training Hours	Firearm Training	Deadly Force Training	De-escalation Training	Community Policing Training
1,080	30	16	19	31

POLICE DEPARTMENT EXPENSES

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Municipal Court					
Salaries	$ 36,784	$ 38,000	$ 46,000	$ 8,000	21.1%
Employee Benefits					
Group Insurance	$ 9,289	$ 9,700	$ 9,700	$ -	0.0%
FICA	$ 2,280	$ 2,300	$ 2,800	$ 500	21.7%
Medicare	$ 533	$ 600	$ 700	$ 100	16.7%
Retirement	$ 3,423	$ 4,000	$ 5,000	$ 1,000	25.0%
Contract and Services					
Municipal Court Judge	$ 15,950	$ 18,000	$ 18,000	$ -	0.0%
Solicitor	$ 10,200	$ 11,900	$ 11,900	$ -	0.0%
Education	$ 300	$ 1,000	$ 1,000	$ -	0.0%
Travel	$ -	$ 1,500	$ 500	$ (1,000)	-66.7%
Other Contract and Services	$ 5,766	$ 9,200	$ 7,750	$ (1,450)	-15.8%
Supplies	$ 440	$ 1,000	$ 2,650	$ 1,650	165.0%
Intergovernmental Costs					
Drug Ause Fund	$ 3,963	$ 5,000	$ 4,000	$ (1,000)	-20.0%
Law Library	$ 3,751	$ 5,000	$ 4,000	$ (1,000)	-20.0%
Morgan County Superior Court	$ 4,268	$ 6,000	$ 8,000	$ 2,000	33.3%
Peace Officers Association	$ 17,306	$ 18,000	$ 18,000	$ -	0.0%
Victim Assistance Fund	$ 8,611	$ 15,000	$ 15,000	$ -	0.0%
GSCCCA - GA Superior Court Clerk	$ 34,191	$ 40,000	$ 50,000	$ 10,000	25.0%
Synergistic Software	$ 10,093	$ 15,000	$ 15,000	$ -	0.0%
TOTAL:	**$ 167,149**	**$ 201,200**	**$ 220,000**	**$ 18,800**	**9.3%**

Police

Salaries	$ 959,918	$ 1,014,000	$ 932,500	$ (81,500)	-8.0%
Employee Benefits					
Group Insurance	$ 146,070	$ 145,100	$ 189,500	$ 44,400	30.6%
FICA	$ 58,427	$ 59,500	$ 54,000	$ (5,500)	-9.2%
Medicare	$ 13,664	$ 14,000	$ 13,000	$ (1,000)	-7.1%
Retirement	$ 76,797	$ 105,000	$ 96,000	$ (9,000)	-8.6%
Contract and Services					
Education	$ 1,471	$ 2,000	$ 2,000	$ -	0.0%
Travel	$ 4,225	$ 5,000	$ 5,000	$ -	0.0%
Dues/Fees	$ 6,635	$ 6,000	$ 36,000	$ 30,000	500.0%
Telephone	$ 10,817	$ 12,000	$ 14,880	$ 2,880	24.0%
Auto Repair	$ 22,049	$ 16,000	$ 10,000	$ (6,000)	-37.5%
Other Contract and Services	$ 12,801	$ 14,600	$ 14,075	$ (525)	-3.6%
Supplies					
Operating	$ 14,448	$ 15,000	$ 14,000	$ (1,000)	-6.7%
Gas/Oil	$ 60,817	$ 60,000	$ 60,000	$ -	0.0%
Utilities	$ 9,510	$ 13,500	$ 12,000	$ (1,500)	-11.1%
Small Equiment	$ 9,881	$ 95,750	$ 37,500	$ (58,250)	-60.8%
Uniforms	$ 6,783	$ 6,500	$ 7,000	$ 500	7.7%
Other Supplies	$ 20,418	$ 22,600	$ 21,000	$ (1,600)	-7.1%
Intergovernmental Costs					
Morgan County Sheriff	$ -	$ -	$ 2,500	$ 2,500	
Other	$ -	$ 5,100	$ 5,150	$ 50	1.0%
Custody of Prisoners	$ 14,909	$ 17,500	$ 18,000	$ 500	2.9%
E-911 Services	$ 53,818	$ 60,000	$ 60,000	$ -	0.0%
TOTAL:	**$ 1,503,459**	**$ 1,689,150**	**$ 1,604,105**	**$ (85,045)**	**-5.0%**
Total Police Department	**$ 1,670,608**	**$ 1,890,350**	**$ 1,824,105**	**$ (66,245)**	**-3.5%**

Public Works

Utility Distribution

Mission:

To safely provide necessary utilities including the provision of safe drinking water to our customers, and protection of downstream users by maintaining EPD and EPA, SDWA compliance standards .



Rusty Johnson
Utilities Distribution Supervisor

Accomplishments:

- First phase of Bostwick gas main project completed.
- Acquired and incorporated a high pressure squeeze off tool.
- Replaced one failing, illegal regulator station.
- Expanded 2 inch PE gas main on Youth Jersey Road in order to supply twelve new homes.
- Installed gas main in Bellemeade subdivision.
- Added numerous gas customers to our system.
- Added numerous customers to our existing water system.
- Added numerous customers to our existing sewer system

Ongoing Goals:

- Complete Bostwick gas main project
- Continue progress on the new 8” gas main from the Jersey gate station to the Morgan/Walton County line
- Replace four illegal regulator stations and repair leaking cutoffs on high pressure farm tap with welded cutoffs.
- One ton dually truck with tool body and four wheel drive
- Run 12” water main from the Sheriffs Association to Bethany Road.
- To improve fire water pressure south of Interstate 20 by running a 12” water main from Indian Creek Road to Pierce Dairy Road.
- Replace failing sewer services and mains

Public Works

Utility Treatment



Wayne Ghann
Utility Treatment Supervisor

Mission:

To provide safe drinking water to customers and protect downstream users by maintaining compliance with the standards set by the Environmental Protection Division (EPD) and the Environmental Protection Agency (EPA) under the Safe Drinking Water Act (SDWA).

Accomplishments:

- Acquired and utilized a new spreader truck and pickup truck.
- Implemented a new screening system at the Industrial and Commercial Wastewater Reclamation Facility (ICRWRF).
- Replaced windows at the Municipal Water Treatment Plant (MWTP).
- Renovated the clear well at the Wastewater Treatment Plant (OWTP).

Goals:

- Replace consoles for MWTP filters
- Bring three ground water pumps back online
- New UV at ICWRF



Public Works

Buildings and Grounds



Erin Tewksbury
Buildings & Grounds Supervisor

Mission:

It is mission of the buildings and grounds department to work together with the City of Madison to build community of the highest quality for both present and future generations. We do our part by providing superior public servicers in an economically responsible way that meets

Accomplishments:

- Constructed new sidewalks at the following locations:
  - Billups St.
  - Maxey Ln.
  - E. Jefferson St.
  - MLK Jr. Dr.
- Completed lambert park development
- Acquired and implemented new garbage truck

Goals:

- Begin development of trail system
- Begin and complete construction of new dog park
- Facilitate employees attending CDL school



Public Works

Roads

Mission:

It is the mission of the Roads Division to properly maintain all roadways including drainage and stormwater containment, sidewalks, and pavement management.



Vacant
Roads Supervisor

Accomplishments:

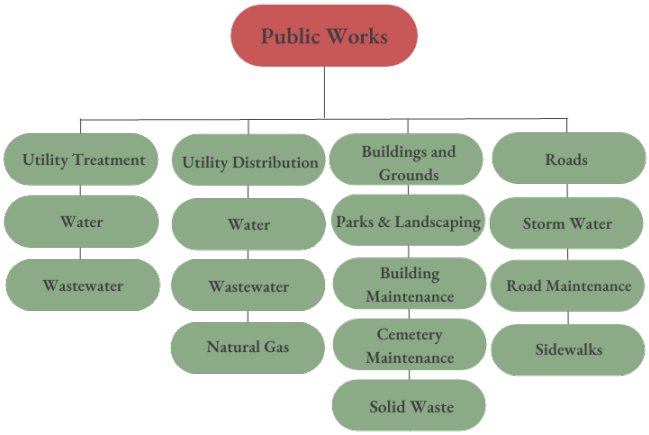
- Completed FY 2023 TSPLOST Roads Program
- Repaired Sidewalks Downtown

Goals:

- Prepare and complete FY 2024 TSPLOST roads program
- Reorganize DPW roads division
- Continue sidewalk maintenance program
- Coordinate stormwater management program—phase 2

Public Works

Departmental Organization Chart



Full Time Employees

Function	Approved FY2022	Approved FY2023	Proposed FY2024
Building and Grounds	20	21	20
Roads	0	0	0
Utility Distribution	7	11	10
Utility Treatment	18	16	18

Operating Indicators

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Animal Control											
Dog Tags Issued	368	414	409	410	337	295	309	264	276	227	245
Impounds	144	183	84	39	249	269	287	212	159	222	193
Adoptions					8	20	17	4	8	3	0
Water and Sewer Department											
Water Volume Billed (1,000 gallons)	320,055	284,846	316,979	324,295	352,090	330,432	345,648	359,035	346,564	329,901	354,233
Average Customers	2,625	2,666	2,729	2,871	2,921	2,972	3,006	3,196	3,189	3,242	3,312
Gas Department											
Volume Billed (mcf)	180,122	211,599	259,151	240,352	240,827	261,198	321,688	311,029	300,707	310,061	291,243
Average Customers	1,615	1,636	1,647	1,658	1,678	1,741	1,767	1,783	1,806	1,891	1,961
Sanitation Department											
Refuse collected (tons/year)											
Residential	995	1,027	1,039	1,165	1,173	1,195	1,238	1,296	1,458	1,505	
Commercial	2,880	3,043	2,942	3,165	3,150	3,328	3,621	3,598	3,201	3,548	
Recyclables collected (tons/year)	352	330	333	344	331	325	305	387	262	283	

PUBLIC WORKS DEPARTMENT EXPENSES

	Actual 2022	Budget 2023	Proposed 2024	Change FY2023-2024	Percent Changed
Building and Grounds					
Salaries	$ 552,513	$ 593,200	$ 575,900	$ (17,300)	-8.2%
Employee Benefits					
Group Insurance	$ 141,775	$ 145,700	$ 126,200	$ (19,500)	-18.6%
FICA	$ 33,888	$ 36,700	$ 35,800	$ (900)	-8.2%
Medicare	$ 7,925	$ 8,700	$ 8,400	$ (300)	-7.8%
Retirement	$ 50,144	$ 65,200	$ 63,300	$ (1,900)	-19.9%
Contract and Services					
Education	$ 4,372	$ 10,500	$ 4,000	$ (6,500)	-61.9%
Travel	$ 180	$ 1,500	$ 1,500	$ -	0.0%
Tree Trimming and Stump Removal	$ 13,896	$ 20,000	$ 15,000	$ (5,000)	-25.0%
Equipment Rental	$ 16,100	$ 8,600	$ 10,600	$ 2,000	25.0%
Equipment Repair / Maintenance	$ 39,292	$ 10,500	$ 11,000	$ 500	4.8%
Misc Purchased Services	$ 62,396	$ 86,000	$ 86,000	$ -	0.0%
Other Contract and Services	$ 8,379	$ 16,900	$ 16,800	$ (100)	-0.6%
Supplies					
Operating	$ 58,712	$ 70,000	$ 56,000	$ (14,000)	-20.0%
Equipment Repair Parts	$ 13,365	$ 20,000	$ 13,000	$ (7,000)	-35.0%
Tires / Batteries	$ 14,518	$ 10,000	$ 7,500	$ (2,500)	-25.0%
Street Lighting	$ 147,929	$ 140,000	$ 140,000	$ -	0.0%
Gas / Oil	$ 66,370	$ 42,500	$ 28,500	$ (14,000)	-32.9%
Utilities	$ 12,107	$ 11,700	$ 23,200	$ 11,500	98.3%
Uniforms	$ 24,544	$ 27,500	$ 24,000	$ (3,500)	-12.7%
Small Equipment	$ 11,174	$ 4,600	$ 14,400	$ 9,800	213.0%
Downtown Beautification Supplies	$ 50,102	$ 45,000	$ 45,000	$ -	0.0%
Tree Planting	$ 4,680	$ 8,000	$ 7,000	$ (1,000)	-12.5%
Other Supplies	$ 7,463	$ 5,500	$ 5,300	$ (200)	-3.6%
General Builidng Supplies	$ 188,218	$ 249,000	$ 179,700	$ (69,300)	-27.8%
Cemetery Maintenance	$ 9,946	$ 30,000	$ 30,000	$ -	0.0%
Intergovernmental Costs					
Morgan County Animal Control	$ 70,085	$ 85,050	$ 30,000	$ (55,050)	-64.7%
TOTAL:	**$ 1,610,074**	**$ 1,752,350**	**$ 1,558,100**	**$ (194,250)**	**-14.1%**

Solid Waste					
Salaries	$ 144,387	$ 153,000	$ 240,500	$ 87,500	57.2%
Employee Benefits					
Group Insurance	$ 37,155	$ 39,000	$ 58,500	$ 19,500	50.0%
FICA	$ 8,786	$ 9,300	$ 15,000	$ 5,700	61.3%
Medicare	$ 2,055	$ 2,200	$ 3,500	$ 1,300	59.1%
Retirement	$ 14,213	$ 16,500	$ 26,500	$ 10,000	60.6%
Contract and Services					
Equipment Repair / Maintenance	$ 4,218	$ 10,000	$ 10,000	$ -	0.0%
Auto Repair / Maintenance	$ 1,827	$ 10,000	$ 10,000	$ -	0.0%
Recycling	$ 90,514	$ 85,000	$ 95,000	$ 10,000	11.8%
Misc Purchased Services	$ 6,674	$ 10,000	$ 20,000	$ 10,000	100.0%
Other Contract and Services	$ 19,298	$ 16,800	$ 17,300	$ 500	3.0%
Supplies					
Operating	$ 22,468	$ 10,000	$ 15,000	$ 5,000	50.0%
Equipment Repair Parts	$ 2,632	$ 8,000	$ 5,000	$ (3,000)	-37.5%
Tires / Batteries	$ 11,294	$ 10,000	$ 10,000	$ -	0.0%
Gas / Oil	$ 50,890	$ 30,000	$ 50,000	$ 20,000	66.7%
Small Equipment	$ 35,360	$ 30,000	$ 30,000	$ -	66.7%
Uniforms	$ 4,288	$ 6,000	$ 5,000	$ (1,000)	-16.7%
Other Supplies	$ 4,499	$ 3,600	$ 4,300	$ 700	19.4%
Depreciation	$ 34,333	$ 20,000	$ 35,000	$ 15,000	
Intergovernmental Costs					
Morgan County Landfill	$ 191,571	$ 170,000	$ 207,000	$ 37,000	21.8%
Transfer to General Fund	$ 20,000	$ 60,000	$ 95,000	$ 35,000	
Transfer to SPLOST Fund	$ -	$ 50,000	$ -	$ (50,000)	
TOTAL:	**$ 706,461**	**$ 749,400**	**$ 952,600**	**$ 203,200**	**29.8%**
Total Building and Grounds:	**$ 2,316,535**	**$ 2,501,750**	**$ 2,510,700**	**$ 8,950**	**-1.2%**
Roads					
Contract and Services					
Engineering	$ 3,200	$ -	$ 30,000	$ 30,000	
Street Resurfacing / Paving	$ 64,046	$ 70,000	$ 70,000	$ -	0.0%
Total Roads:	**$ 67,246**	**$ 70,000**	**$ 100,000**	**$ 30,000**	**42.9%**

Wastewater				
Salaries	$ 420,580	$ 429,500	$ 503,000	$ 73,500
Employee Benefits				
Group Insurance	$ 80,714	$ 77,500	$ 87,500	$ 10,000
FICA	$ 25,657	$ 26,500	$ 31,000	$ 4,500
Medicare	$ 6,001	$ 6,200	$ 7,200	$ 1,000
Retirement	$ 36,152	$ 46,500	$ 54,500	$ 8,000
Contract and Services				
Engineering	$ 10,666	$ 20,000	$ 20,000	$ -
Equipment Repair / Maintenance	$ 24,398	$ 35,000	$ 35,000	$ -
Auto Repair / Maintenance	$ -	$ 2,000	$ 2,000	$ -
Dues /Fees	$ 321	$ 2,500	$ 2,500	$ -
Misc Purchased Services	$ 50,121	$ 50,000	$ 45,000	$ (5,000)
Education	$ 425	$ 4,000	$ 4,000	$ -
Travel	$ 1,593	$ 3,000	$ 3,000	$ -
Other Contract and Services	$ 71,111	$ 53,000	$ 34,000	$ (19,000)
Supplies				
Operating	$ 31,654	$ 35,000	$ 35,000	$ -
Equipment Repair Parts	$ 36,216	$ 40,000	$ 40,000	$ -
Chemicals	$ 71,546	$ 55,000	$ 100,000	$ 45,000
Tires / Batteries	$ 280	$ 2,000	$ 2,000	$ -
Gas / Oil	$ 16,436	$ 16,000	$ 15,000	$ (1,000)
Utilities	$ 122,897	$ 120,000	$ 120,000	$ -
Small Equipment	$ -	$ 5,000	$ 5,000	$ -
Uniforms	$ 8,176	$ 10,000	$ 10,000	$ -
Other Supplies	$ 28,019	$ 33,000	$ 33,000	$ -
Transfer to General Fund	$ 45,000	$ 50,000	$ 115,000	$ 65,000.00
Transfer to SPLOST Fund	$ -	$ 120,000	$ -	$ (120,000.00)
Total Wastewater:	**$ 1,087,963**	**$ 1,241,700**	**$ 1,303,700**	**$ 62,000**

Water

Salaries	$ 554,497	$ 563,500	$ 597,500	$ 34,000
Employee Benefits				
Group Insurance	$ 102,183	$ 106,500	$ 113,000	$ 6,500
FICA	$ 34,328	$ 32,000	$ 34,000	$ 2,000
Medicare	$ 8,028	$ 7,500	$ 8,000	$ 500
Retirement	$ 48,677	$ 56,500	$ 60,500	$ 4,000
Contract and Services				
Engineering	$ -	$ 15,000	$ 20,000	$ 5,000
Equipment Repair / Maintenance	$ 69,752	$ 30,000	$ 80,000	$ 50,000
Auto Repair / Maintenance	$ -	$ 1,000	$ 1,000	$ -
Building Repair	$ 4,970	$ 30,000	$ 30,000	$ -
Education	$ 6,352	$ 7,000	$ 8,000	$ 1,000
Travel	$ 3,993	$ 5,000	$ 5,000	$ -
Water Tank Maintenance	$ 52,395	$ 64,000	$ 90,500	$ 26,500
Delivery Services	$ 6,118	$ 7,000	$ 7,000	$ -
Dues / Fees	$ 58,271	$ 40,000	$ 50,000	$ 10,000
Misc Purchased Services	$ 42,883	$ 50,000	$ 50,000	$ -
Other Contract and Services	$ 76,470	$ 84,500	$ 64,500	$ (20,000)
Supplies				
Operating	$ 156,510	$ 85,000	$ 100,000	$ 15,000
Equipment Repair Parts	$ 28,403	$ 35,000	$ 30,000	$ (5,000)
Chemicals	$ 73,230	$ 70,000	$ 70,000	$ -
Meters	$ 37,239	$ 30,000	$ 30,000	$ -
Tires / Batteries	$ 1,066	$ 3,000	$ 3,000	$ -
Gas / Oil	$ 13,681	$ 15,000	$ 10,000	$ (5,000)
Uniforms	$ 13,246	$ 16,000	$ 14,000	$ (2,000)
Utilities	$ 176,377	$ 170,000	$ 180,000	$ 10,000
Other Supplies	$ 11,572	$ 14,500	$ 14,500	$ -
Depreciation	$ 912,343	$ 300,000	$ 300,000	$ -
Bond Amortization	$ 48,142	$ 60,000	$ 50,000	$ (10,000)
Transfer to General Fund	$ 45,000	$ 210,000	$ 400,000	$ 190,000
Transfer to SPLOST Fund	$ -	$ 120,000	$ -	$ (120,000)
Total Water:	**$ 2,585,724**	**$ 2,228,000**	**$ 2,420,500**	**$ 192,500**

Natural Gas				
Salaries	$ 444,890	$ 517,000	$ 374,000	$ (143,000)
Employee Benefits				
Group Insurance	$ 81,042	$ 106,400	$ 103,900	$ (2,500)
FICA	$ 27,333	$ 30,700	$ 31,100	$ 400
Medicare	$ 6,392	$ 7,200	$ 7,000	$ (200)
Retirement	$ 38,501	$ 55,000	$ 55,000	$ -
Contract and Services				
Engineering	$ 19,473	$ 10,000	$ 20,000	$ 10,000
Equipment Repair / Maintenance	$ 12,354	$ 15,000	$ 15,000	$ -
Auto Repair / Maintenance	$ -	$ 3,500	$ 3,500	$ -
Education	$ 1,242	$ 3,500	$ 3,500	$ -
Travel	$ 160	$ 500	$ 500	$ -
Dues / Fees	$ 18,072	$ 4,000	$ 4,000	$ -
Credit Card Fees	$ 19,914	$ 17,000	$ 20,000	$ 3,000
Misc Purchased Services	$ 62,671	$ 70,000	$ -	$ (70,000)
Other Contract and Services	$ 44,209	$ 51,600	$ 40,100	$ (11,500)
Supplies				
Operating	$ 127,933	$ 65,000	$ 80,000	$ 15,000
Equipment Repair Parts	$ 14,420	$ 7,000	$ 12,000	$ 5,000
Meters	$ 47,542	$ 30,000	$ 50,000	$ 20,000
Tires / Batteries	$ 4,079	$ 2,500	$ 5,000	$ 2,500
Gas / Oil	$ 16,666	$ 20,000	$ 18,000	$ (2,000)
Natural Gas Purchases	$ 2,059,891	$ 1,650,000	$ 1,800,000	$ 150,000
Uniforms	$ 9,386	$ 12,000	$ 10,000	$ (2,000)
Small Equipment	$ 4,026	$ 6,000	$ 8,000	$ 2,000
Other Supplies	$ 10,579	$ 10,000	$ 8,000	$ (2,000)
Depreciation	$ 113,543.81	$ 100,000.00	$ 100,000.00	$ -
Franchise Fees - Rutledge/Jersey	$ 2,825.68	$ 3,000.00	$ 3,000.00	$ -
Natural Gas Rebates	$ 62,812.50	$ 20,000.00	$ 20,000.00	$ -
Transfer to General Fund	$ 90,000.00	$ 260,000.00	$ 515,000.00	$ 255,000
Transfer to SPLOST Fund	$ -	$ 240,000	$ -	$ (240,000)
Total Natural Gas:	**$ 3,339,953**	**$ 3,316,900**	**$ 3,306,600**	**$ (10,300)**
Total Public Works Department	**$ 9,397,421**	**$ 9,358,350**	**$ 9,641,500**	**$ 283,150**

TOTAL OPERATING EXPENDITURES:	**$ 13,727,135**	**$ 13,710,525**	**$ 14,648,570**	**$ 953,045**	**7.0%**

Capital Improvements

General Fund

GENERAL FUND ITEMIZED REQUESTS			
Police Department			***Justification***
2 Ford Explorers	$	70,000	To replace aging and obsolete vehicles in fleet.
2 In-Car Cameras	$	13,500	To add new cameras needed to be installed into new patrol vehicles.
2 Radars	$	5,000	To institute two new radars into new patrol vehicles.
11 Tasers	$	41,800	To replace aging tasers that will no longer be supported by the manufacturer.
Fire Department			
Add Bunk Room & Bath	$	15,000	Additions to accommodate lodging for additional employee.
Gas Detector	$	7,500	Adding a second unit used to check air quality, particularly important with restaurants which often have indoor CO2 tanks.
Deck Gun	$	7,500	Large flow nozzle to be placed on top of a fire truck, replacing an out of service unit.
Battery Powered Positive Pressure Fan	$	7,000	Replacing 30 year old fan used to clear smoke or other hazardous gasses from structures or other areas.
7 Turnout Gear	$	26,000	Replacing damaged coats and pants needed for structural firefighting.
Building and Grounds			
Trailer for Barricades	$	4,000	To purchase trailer allowing the transportation of barricades used to maintain safety when conducting public works projects.
52" Hustler Mower	$	12,000	To acquire new lawn mower to replace aging unit
Total General Fund Itemized Request	**$**	**209,300**	

Water and Sewer Fund

WATER AND SEWER FUND ITEMIZED REQUESTS			
Wastewater Department			***Justification***
Add 2nd UV To Indian Creek Effluent	$	250,000	New system to ensure compliance with filtration, helping to prevent contamination from fecal matter, ecoli, etc
Replace Dated Sewer Mains	$	120,000	Replace old and deteriorating terracotta sewer mains.
150 Ford 4x4 Shortbed Pickup Truck	$	40,000	To replace aged unit, facilitating transportation of personnel and equipment to maintenance sights.
Ice Maker for Indian Creek	$	3,000	To purchase an ice maker to create water samples to be sent to state labs.
2 Refrigerated Samplers for Influent and Effluent at SSWTP	$	22,000	To replace two nonfunctioning units used for influent and effluent samples.
Water Department			
Flat Rock Scada & CL10 Set up	$	30,000	
Antenna Tower & RTV Modifications from Co-Op Tank to MWTP	$	15,000	To install antenna tower in a more central location allowing for more effective communication throughout the city.
MWTP Consols For Filters	$	100,000	To install new consoles to filter backwash. This will replace old consoles with old wiring and rusting panels.
Heat Loss Transducers (Purchase & Install)	$	19,500	To purchase and install transducers to aid with SCADA controlling even flows.
Filter Sweep Values and Actuators at MWTP	$	25,000	To aid in filtration of backwater and conserve water.
Rebuild Raw Water Pump at Lake Oconee	$	65,000	To repair pump and motor that has significantly decreased in output.
Building for Well and Filters at MWTP	$	120,000	To construct necessary repairs and replacements to bring the MWTP back into service.
Total Water and Sewer Itemized Request	**$**	**809,500**	

Gas and Sanitation Fund Itemized Requests

GAS FUND ITEMIZED REQUESTS			*Justification*
Bostwick Gas Main Project	$	900,000	To complete the Gas Main Project to supply natural gas to Bostwick.
Upgrade 5 Regulator Stations	$	40,000	To get regulators up to date to regulate and control the pressure of natural gas as it flows through the distribution system ensuring safety and efficiency of operations.
Dodge 4500 or Ford F50	$	90,000	To replace one of the trucks used to facilitate operations and transport equipment.
Total Gas Fund Itemized Request	**$**	**1,030,000**	

SANITATION FUND REQUESTS			*Justification*
Residential Garbage Truck	$		To replace current unit that is aged and has high milage.
Total Sanitation Fund Itemized Request	**$**	**400,000**	

TOTAL FUNDS ITEMIZED REQUESTS:	$ 2,448,800

Five Year Capital Plan

General Fund

GENERAL FUND ITEMIZED REQUESTS — 5 YEAR PLAN			
Police Department	**Cost**	**Year**	**Justification**
Ford Explorer	$ 35,000	2025	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation
Ford Explorer	$ 35,000	2026	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation
Ford Explorer	$ 35,000	2027	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation
Ford Explorer	$ 35,000	2028	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation
Ford Explorer	$ 35,000	2029	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation
Fire Department			
Turnout Gear (x7)	$ 26,000	2025	Replacing damaged coats and pants needed for structural firefighting
Fire Station	$ 2,000,000	2025	To construct a new fire station to ensure prompt response times and quality services provided by the department
Fire Engine	$ 600,000	2026	New vehicle to replace aged unit vital to the transportation of personnel and delivery of services
Turnout Gear (x7)	$ 26,000	2027	Replacing damaged coats and pants needed for structural firefighting
Turnout Gear (x7)	$ 26,000	2029	Replacing damaged coats and pants needed for structural firefighting
Building and Grounds			
Ford F150	$ 35,000	2025	To purchase trailer allowing the transportation of barricades used to maintain safety when conducting public works projects.
52" Hustler Mower	$ 12,000	2025	To acquire new lawn mower to replace aging unit integral to departmental functionality
Ford F150	$ 35,000	2025	To purchase trailer allowing the transportation of barricades used to maintain safety when conducting public works projects.
52" Hustler Mower	$ 12,000	2026	To acquire new lawn mower to replace aging unit integral to departmental functionality
Limb and Leaf Truck	$ 100,0000	2027	To replace aged units so as to ensure functional and efficient departmental operations.
Ford F150	$ 35,000	2029	To purchase trailer allowing the transportation of barricades used to maintain safety when conducting public works projects.

Five Year Capital Plan

Water and Wastewater Fund

WATER AND SEWER FUND ITEMIZED REQUESTS— 5 YEAR PLAN			
	Cost	**Year**	**Justification**
Wastewater Department			
Ford F150	$ 100,000	2025	To replace aged unit, allowing for proper transportation of relevant equipment and materials.
New Spreader Truck	$ 150,000	2025	New truck to replace aged units, helps facilitate departmental operations and services.
Relocate Sewer Lakeview Dr.	$120,000		Relocating sewer systems to ensure efficient coverage for residents.
Ford F150	$ 35,000	2026	To replace aged unit, allowing for proper transportation of relevant equipment and materials.
Ford F150	$ 100,000	2027	To replace aged unit, allowing for proper transportation of relevant equipment and materials.
Safari Smith Loveless Lift Station	$ 200,000	2027	To assist in the transportation of heavy equipment and materials to support and facilitate departmental operation.
Dodge 4500	$ 100,000	2029	To replace aged unit, allowing for proper transportation of relvent equipment and materials.
Water Department			
Ford F150	$ 35,000	2025	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation.
Ford F150	$ 35,000	2026	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation.
Hard Labor Creek Pump station	$1, 500,000	2026	Construction of pumpstation to secure water sources and maintain the public's access to clean and safe water.
Main Relocation	$ 100,000	2027	To relocate main so as to abide by recommendations from study on conditions of infrastructure.
Ford F150	$ 35,000	2028	To replace aged units in order to help transport personnel and continually facilitate department objectives and operation.
Building for Flatrock SCADA and monitoring equipment	$100,000	2029	To give the city the access and ability to interface with relevant data ensuring efficecent and safety of operations .

Five Year Capital Plan

Gas Fund

GAS FUND ITEMIZED REQUESTS— 5 YEAR PLAN			
	Cost	***Year***	***Justification***
Rivian	$ 15,000,000	2025	To expand the pipeline to service new Rivian plant within county lines
Dodge 4500	$ 100,000	2025	To replace aged unit, allowing for proper transportation of relevant equipment and materials.
Trencher	$ 100,0000	2025	To replace aged units so as to ensure functional and efficient departmental operations.
Directional Drill	$ 130,000	2026	To replace aged units so as to ensure functional and efficient departmental operations.
Ford F150	$ 35,000	2026	To replace aged unit, allowing for proper transportation of relevant equipment and materials.
Mini EX	$ 60,000	2027	To replaced aged units, facilitating drilling for future projects.
Pump Trailer	$ 10,000	2027	To facilitate transportation of pump so to facilitate delivery of services.
Subdivision Expansion	$ 250,000	2027	To expand gas services to newly constructed subdivision.
Dodge 4500	$ 100,000	2028	To replace aged unit, allowing for proper transportation of relevant equipment and materials.
Ford F150	$35,000	2029	To replace aged unit, allowing for proper transportation of relevant equipment and materials.

Appendix

Appendix A:

Water, Sewer, and Solid Waste Rate Study

Water, Sanitary Sewer, and Solid Waste Rate Study
For
The City of Madison

Morgan County, Georgia

March 2023

C&S PROJECT NO.: M0399.009

DRAFT

Prepared By

Carter & Sloope
CONSULTING ENGINEERS
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Section 1.0 Executive Summary

The City of Madison has authorized Carter & Sloope, Inc. to evaluate existing water, sanitary sewer, and solid waste rates to determine the adequacy of those rates to meet anticipated costs, including capital improvements as well as operations and maintenance costs. This report focuses on this evaluation and includes recommended options for adjustments to existing rates.

The Madison water and sewer system serves approximately 3,500 customers and a total population of approximately 6,400. Based on current rates, the City charges $65.90 for 4,500 gallons (average residential usage) of water and sewer per month, which is slightly lower than other systems in the region. This is equivalent to 1.18% of the Median Household Income (MHI). There is no universally accepted definition of what "affordable rates" means and other factors such as poverty rate will influence the affordability of rates. The U.S. EPA considers utility rates that exceed 2% of median household income as an affordability concern. Therefore, Madison could raise its rates without burdening its residents.

The City of Madison also provides solid waste services to approximately 2,100 customers. The residential rate of $16.00 per month and commercial rate of $3.60 per cubic yard are below average compared to nearby providers. Madison also provides a $4 per month discount to customers who opt in for recycling services, regardless of if those customers actually recycle.

Historically, the operating ratios (operating revenues divided by expenditures) for water, sewer, and solid waste are between 0.9 and 1.1. Many systems set an operating ratio goal of at least 1.1 to ensure financial viability and to accommodate operations and capital improvements. The Georgia Environmental Finance Authority (GEFA) has a minimum overall operating ratio requirement of 1.05 to be approved for State Revolving Fund (SRF) loans. While Madison's water, sewer, and solid waste rates have mostly been able to pay for its current operating expenses, these expenses don't account for more than $25 million in proposed capital projects over the next five (5) years.

Carter & Sloope (C&S) evaluated detailed billing data for every customer account in Madison's service area from the calendar year 2021. This included residential, commercial, irrigation, and industrial accounts. This information provided a detailed breakdown of usage by each customer type and the

subsequent revenue generated by each customer type. In addition, C&S evaluated historical expenses and historical revenues to determine trends and evaluated the effect of the proposed Capital Improvement Plan (CIP) provided by Madison on rate changes. Based on the customer evaluation, analyzing historical expenses and revenues, and projecting future expenses and revenues, various rate adjustment options have been included in the report. Additionally, a recommendation for adjustments to water and sewer impact fees has been included in this report.

It is our recommendation that the rate adjustments be considered for the following reasons:

1. Uniform rates for water and sewer disproportionately impact residential users and disincentivizes conservation. As a result, industrial customers pay less per gallon compared to residential users.
2. Current water and sewer rates are too low to account for proposed capital expenses.
3. Current residential solid waste rates are significantly lower compared to other providers and are not able to cover leaf and limb pick up, junk truck, and proposed capital expenses.
4. The rate reduction for solid waste customers who opt in to recycling services is not emulated by any other solid waste provider in the area and does not seem to promote recycling.

It is our recommendation that the rate and fee adjustments be considered over the next five (5) fiscal years. The City should evaluate the effects of these adjustments at each interval to determine if projected trends are accurate and if additional increases are necessary. A comparison of Madison's current and proposed water rates to other nearby water, sewer, and solid waste providers is shown in the table below. Both proposed rate adjustment options will still have water and sewer rates lower than nearby systems when evaluated as percent of MHI.

Water, sewer, and solid waste bill for average residential customer (4,500 gallons per month)							
Utility	Madison Current	Madison Prop. w/out CIP	Madison Prop. w/ CIP	Monroe	Social Circle	Covington	Oxford
Water	$32.95	$30.73	$40.92	$30.08	$48.94	$25.48	$29.66
Sewer	$32.95	$31.37	$32.24	$31.11	$44.73	$27.00	$32.53
Trash and Recycling	$12.00	$22.00	$22.00	$24.39	$18.74	$25.00	$23.00
Total	$77.90	$84.10	$95.16	$85.58	$112.41	$77.48	$85.19
W&S Bill as % of MHI	1.17%	1.10%	1.29%	1.88%	1.48%	1.44%	1.62%

Section 2.0 Existing Water, Sewer, and Solid Waste Rates

The City of Madison operates under a "uniform" structure for water sewer rates. The uniform block rate structure defines itself by charging the same rate per unit of water. The table below summarizes the City's current water and sewer rate structure for all customer classifications.

Table 1 – Existing Water and Sewer Rates		
Meter Size	Readiness to serve for Water	Readiness to serve for Sewer
¾"	$4.60	$4.60
1"	$6.90	
1.5"	$16.10	
2"	$25.30	
3"	$55.20	
4"	$92.00	
6"	$193.20	
8"	$276.00	
	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
	$6.30	$6.30

The Madison Sanitation Department provides trash and recycling services to all residents within Madison City limits and trash services to commercial and industrial customers. The table below summarizes the City's current solid waste rate structure for all customer classifications.

Table 2 – Existing Solid Waste Rates	
Residential garbage only (per month)	$16.00
Residential garbage and recycling (per month)	$12.00
Additional garbage receptacle (per month)	$6.00
Commercial/Industrial (per cubic yard)	$3.60

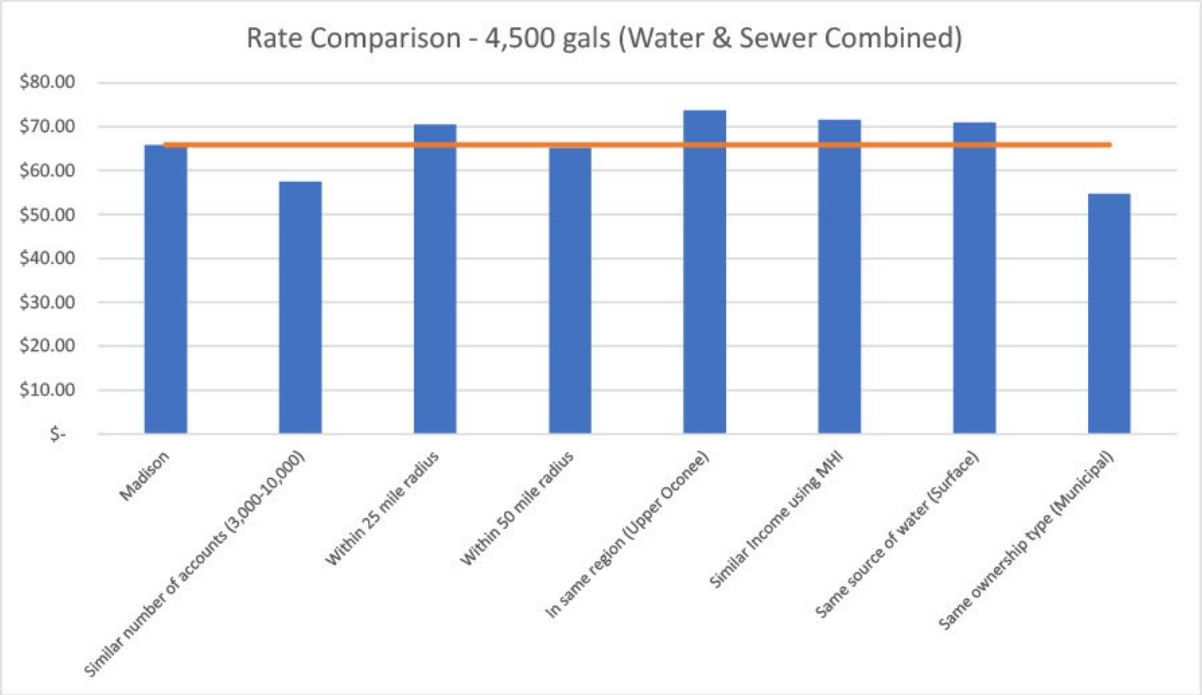
Section 3.0 Comparison of Madison to Other Providers

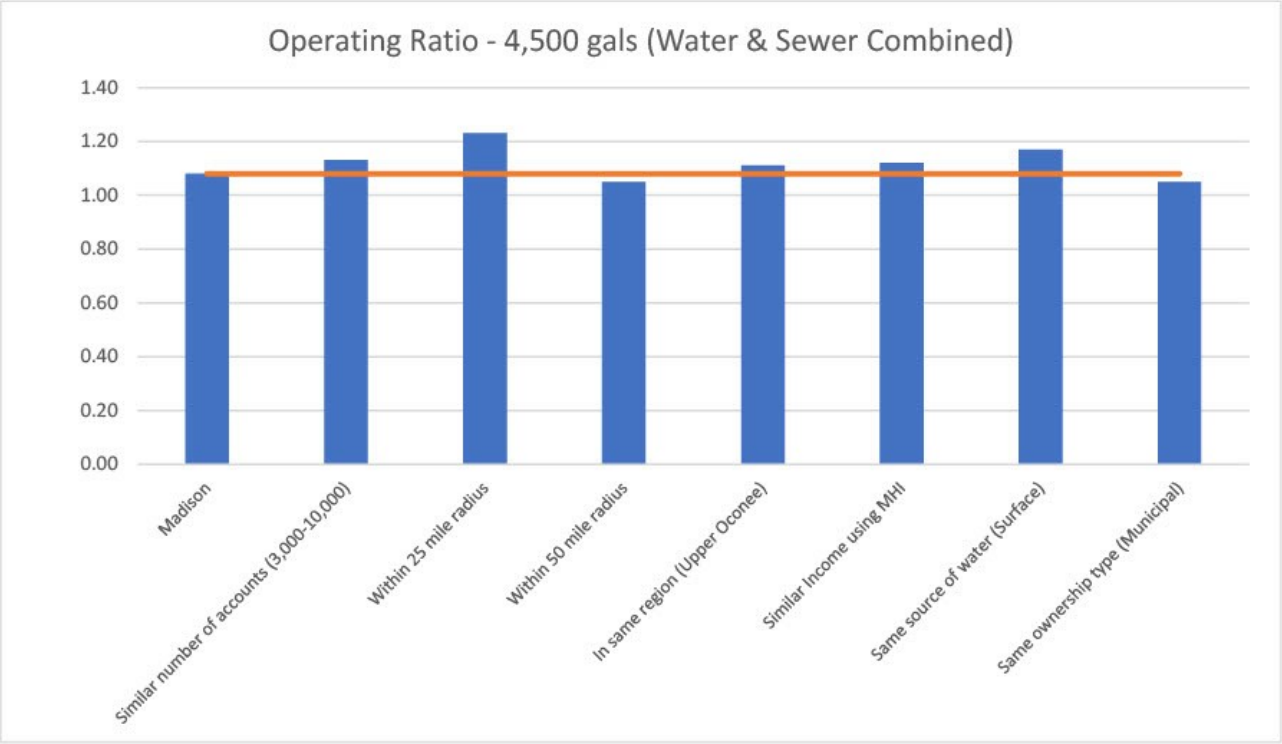
Water and Sewer Rate Comparison

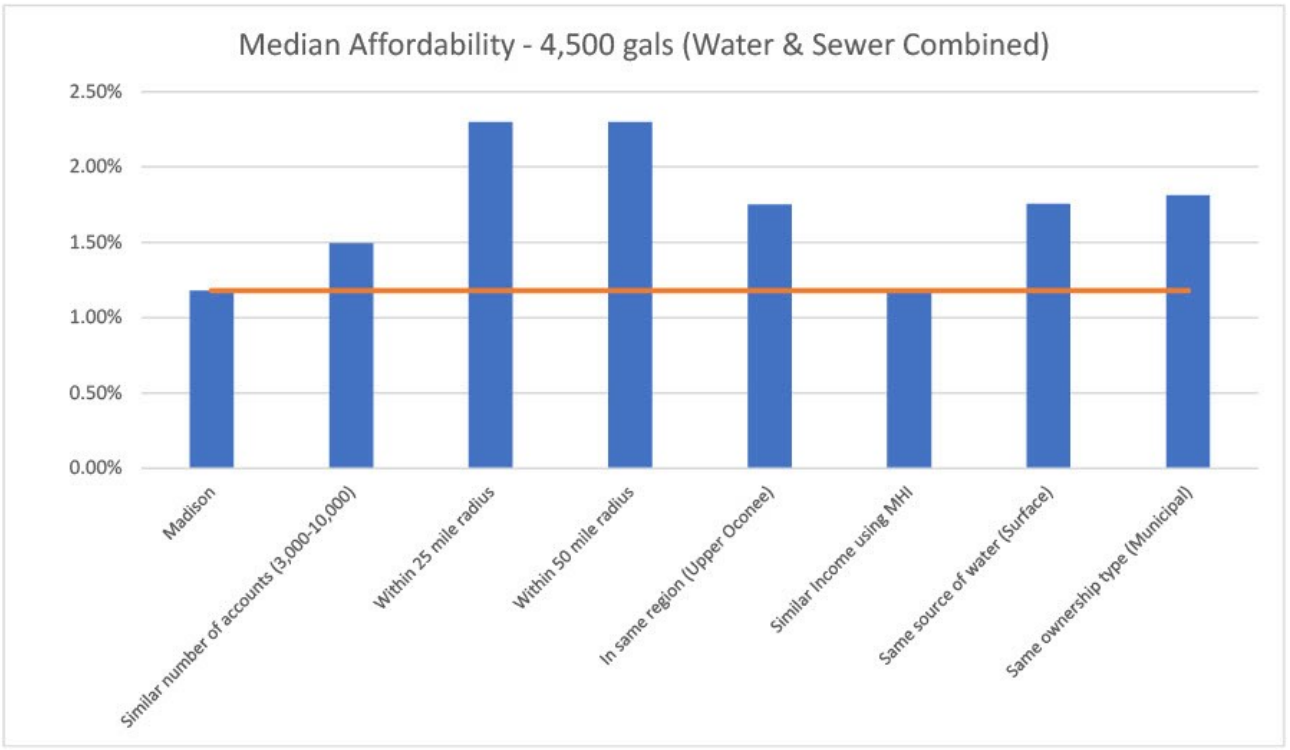
An in-depth analysis was done comparing the City of Madison's water and sewer rates to the rates of other water systems across the state. This analysis allowed for systems with similar characteristics to be compared to Madison. Multiple categories were used in the evaluation including the following:

- Systems with a similar number of accounts
- Systems within a 25-mile and 50-mile radius of Madison
- Systems in the same region of the state (Upper Oconee water planning region)
- Systems with similar income using Median Household Income (MHI)
- Systems within the same watershed (Upper Oconee)
- Systems using the same source of water: Surface
- Systems with the same ownership type: Municipal

The following charts illustrate how Madison's water and sewer rates compare with other systems based on the price for 4,500 gallons per month consumption, operating ratio, and median affordability.


Rate Comparison - 4,500 gals (Water & Sewer Combined)
$80.00
$70.00
$60.00
$50.00
$40.00
$30.00
$20.00
$10.00
$-
Madison
Similar number of accounts (3,000-10,000)
Within 25 mile radius
Within 50 mile radius
In same region (Upper Oconee)
Similar Income using MHI
Same source of water (Surface)
Same ownership type (Municipal)


Operating Ratio - 4,500 gals (Water & Sewer Combined)
1.40
1.20
1.00
0.80
0.60
0.40
0.20
0.00
Madison
Similar number of accounts (3,000-10,000)
Within 25 mile radius
Within 50 mile radius
In same region (Upper Oconee)
Similar Income using MHI
Same source of water (Surface)
Same ownership type (Municipal)


Median Affordability - 4,500 gals (Water & Sewer Combined)
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
Madison
Similar number of accounts (3,000-10,000)
Within 25 mile radius
Within 50 mile radius
In same region (Upper Oconee)
Similar Income using MHI
Same source of water (Surface)
Same ownership type (Municipal)

The first chart in the preceding pages illustrates that the City of Madison's water and sewer rates for 4,500 gallons, are below the median rates of systems within a 25-mile radius, in the same water planning region, and with the same water source type (surface).

The second chart compares operating ratio, a ratio of revenue divided by operating costs. It is typically recommended that systems set a goal for operating ratio of approximately 1.20 for both water and sanitary sewer utilities. This ensures that the utility owner has the ability to properly operate and maintain the water and sewer system while also affording the ability to complete capital improvement projects as may be necessary from time to time. Madison's estimated combined operating ratio is 1.08.

The third chart shown emphasizes water utility affordability. This chart compares the cost of an "average" water bill in relation to the median household income (MHI) of the community that the system serves, otherwise known as "Water Utility Affordability". Currently, the United States Department of Agriculture – Rural Development (USDA-RD) program considers any water and sewer bill in excess of 2% of the MHI of the community being served as a hardship to customers. Communities with an average water and sewer bill in excess of 2% are eligible for grant dollars under USDA's loan and grant program. The City of Madison's rates for 4,500 gallons of water and sewer is equal to 1.18% of the City's MHI, significantly lower than the median of the other systems represented in the chart.

Table 3 below compares Madison to other municipal water systems within a 25-mile radius.

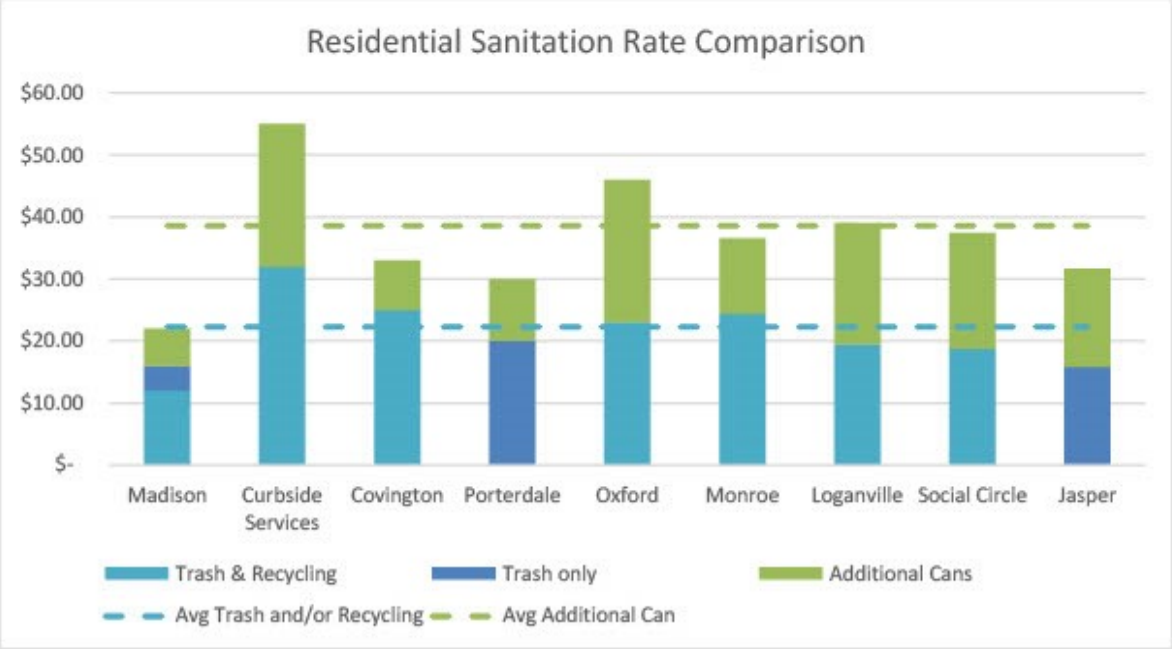
Table 3 – Permitted Municipal Systems in 25-mile Radius

Water System	Water and Sewer Bill @ 4,500 gal	% MHI	Operating Ratio	Ownership Type	Estimated Number of Accounts
Madison	$65.90	1.18%	1.08	Municipality	2,592
Covington	$52.48	1.58%	1.51	Municipality	8,737
Eatonton-Putnam WSA	$97.19	3.12%	1.11	County/District	4,831
Greensboro	$76.21	2.80%	1.23	Municipality	1,214
Mansfield	$70.48	2.30%	N/A	Municipality	304
Monroe	$61.19	2.31%	1.49	Municipality	8,991
Monticello	$67.50	2.39%	1.04	Municipality	1,348
Newton County WSA	$67.16	1.43%	1.41	Authority	23,329
Oconee County	$83.56	1.10%	1.96	County/District	10,203

Oxford	$62.18	1.57%	1.28	Municipality	911
Porterdale	$86.69	3.79%	1.11	Municipality	641
Rutledge	$50.00	2.27%	1.63	Municipality	434
Social Circle	$93.67	2.10%	1.43	Municipality	1,777
Union Point	$99.55	3.80%	0.87	Municipality	813
Median	**$68.99**	**2.28%**	**1.32**		

Solid Waste Rate Comparison

City of Madison's residential and commercial solid waste rates were compared to other providers in nearby counties. Out of all the rates evaluated, Madison is the only provider that charges differently for customers who opt in to recycling services. Madison's residential rate of $12.00 per month for trash and recycling is less than all providers in adjacent counties. See summary graph below.



Madison's commercial solid waste rates are also significantly lower compared to other nearby providers. Madison's rate of $3.60/CY/Month is lower than the average rates for Athens-Clarke County ($5.17/CY/Month), Covington ($4.18/CY/Month), Loganville ($5.80/CY/Month), and Republic Services ($10.12/CY/Month).

Section 4.0 Madison Customer Analysis

The data collected for the 2022 calendar year was thoroughly analyzed in order to understand the makeup of the City of Madison customer base and the impact a rate increase would have on different customer types. Tables 4, 5 and 6 below provide a breakdown of water, sewer, and solid waste accounts by type.

Table 4 – Madison Water Customer Base			
Category	Number of Accounts	Average Monthly Usage (gallons)	Average Water Bill
Residential	2,854	4,601	$34.00
Commercial	529	15,673	$109.86
Industrial	20	383,449	$2,449.77
Irrigation	86	16,014	$111.89
All Water Accounts	3,489	8,732	$61.27

Table 5 – Madison Sewer Customer Base			
Category	Number of Accounts	Average Monthly Usage (gallons)	Average Sewer Bill
Residential	1,916	3,526	$26.83
Commercial	363	16,275	$107.14
Industrial	16	102,228	$648.63
All Sewer Accounts	2,295	6,230	$43.86

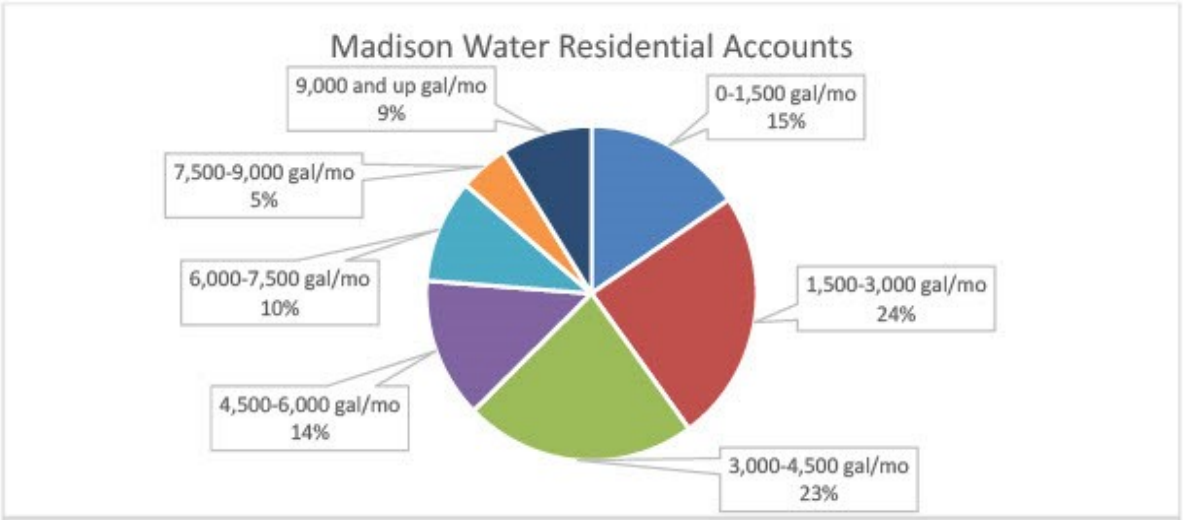
Table 6 – Madison Solid Waste Customer Base			
Category	Number of Accounts	Average Usage (CY)	Average Solid Waste Bill
Residential – Trash Only	254	N/A	$16.00
Trash & Recycling	1,567	N/A	$12.00
Residential – Add'l Can	25	N/A	$6.00
Commercial/Industrial	385	27.1	$97.40
All Solid Waste Accounts	2,231	N/A	$27.67

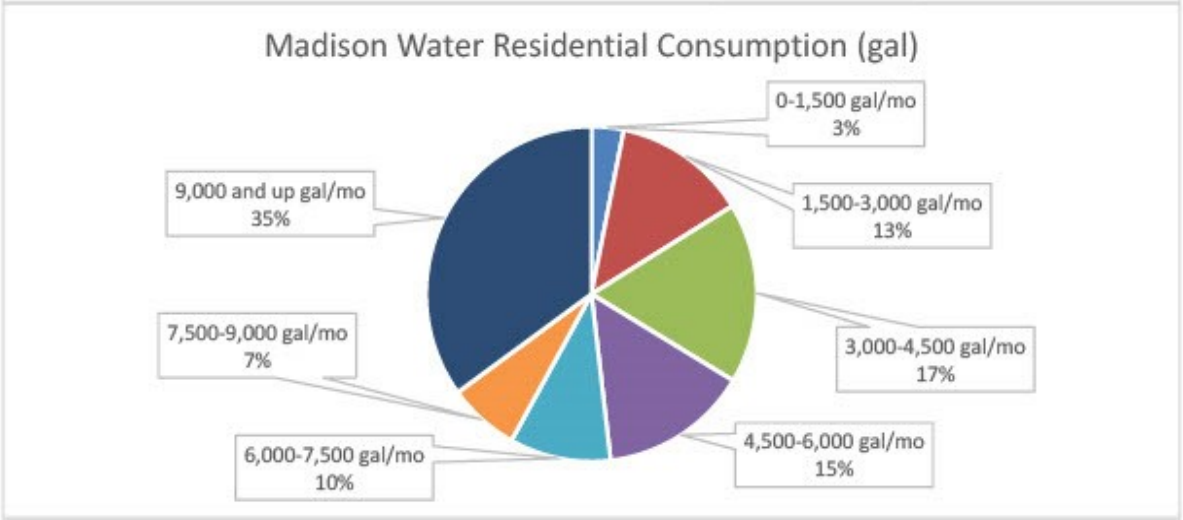
A breakdown study of Madison's residential accounts for water and sewer are shown below in Tables 7 and 8, respectively.

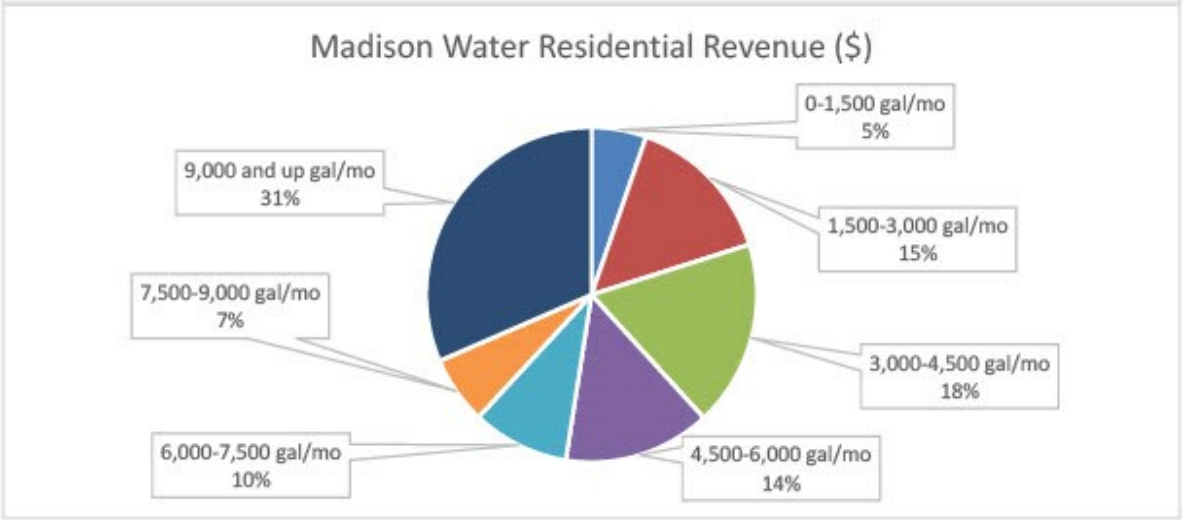
Table 7 – Madison Water Customer Base		
Usage Range	Number of Accounts	Percent of Accounts
0-1,500 gal/mo	444	15.6%
1,500-3,000 gal/mo	697	24.4%
3,000-4,500 gal/mo	647	22.7%
4,500-6,000 gal/mo	387	13.6%
6,000-7,500 gal/mo	286	10.0%
7,500-9,000 gal/mo	138	4.8%
9,000 and up gal/mo	255	8.9%

Table 8 – Covington Sewer Customer Base		
Usage Range	Number of Accounts	Percent of Accounts
0-1,500 gal/mo	334	17.4%
1,500-3,000 gal/mo	637	33.2%
3,000-4,500 gal/mo	510	26.6%
4,500-6,000 gal/mo	234	12.2%
6,000-7,500 gal/mo	104	5.4%
7,500-9,000 gal/mo	41	2.1%
9,000 and up gal/mo	56	2.9%

A series of charts shown on the following pages illustrate the number of water and sewer accounts, consumption, and revenue generated by each usage range described in Table 7 and Table 8. There are no alarming patterns or trends observed from the charts below. The data indicates what one would intuitively expect with a rate structure of a given base charge and a uniform rate beyond the base charge. The highest users (over 6,000 gal/month) represent only 24% of all residential water accounts, however, those accounts generate 48% of all water revenue.


Madison Water Residential Accounts
9,000 and up gal/mo
9%
0-1,500 gal/mo
15%
7,500-9,000 gal/mo
5%
6,000-7,500 gal/mo
10%
1,500-3,000 gal/mo
24%
4,500-6,000 gal/mo
14%
3,000-4,500 gal/mo
23%


Madison Water Residential Consumption (gal)
0-1,500 gal/mo
3%
9,000 and up gal/mo
35%
1,500-3,000 gal/mo
13%
7,500-9,000 gal/mo
7%
3,000-4,500 gal/mo
17%
6,000-7,500 gal/mo
10%
4,500-6,000 gal/mo
15%


Madison Water Residential Revenue ($)
0-1,500 gal/mo
5%
9,000 and up gal/mo
31%
1,500-3,000 gal/mo
15%
7,500-9,000 gal/mo
7%
3,000-4,500 gal/mo
18%
6,000-7,500 gal/mo
10%
4,500-6,000 gal/mo
14%

Section 5.0 Cost of Water, Sewer, and Solid Waste

Cost of Water

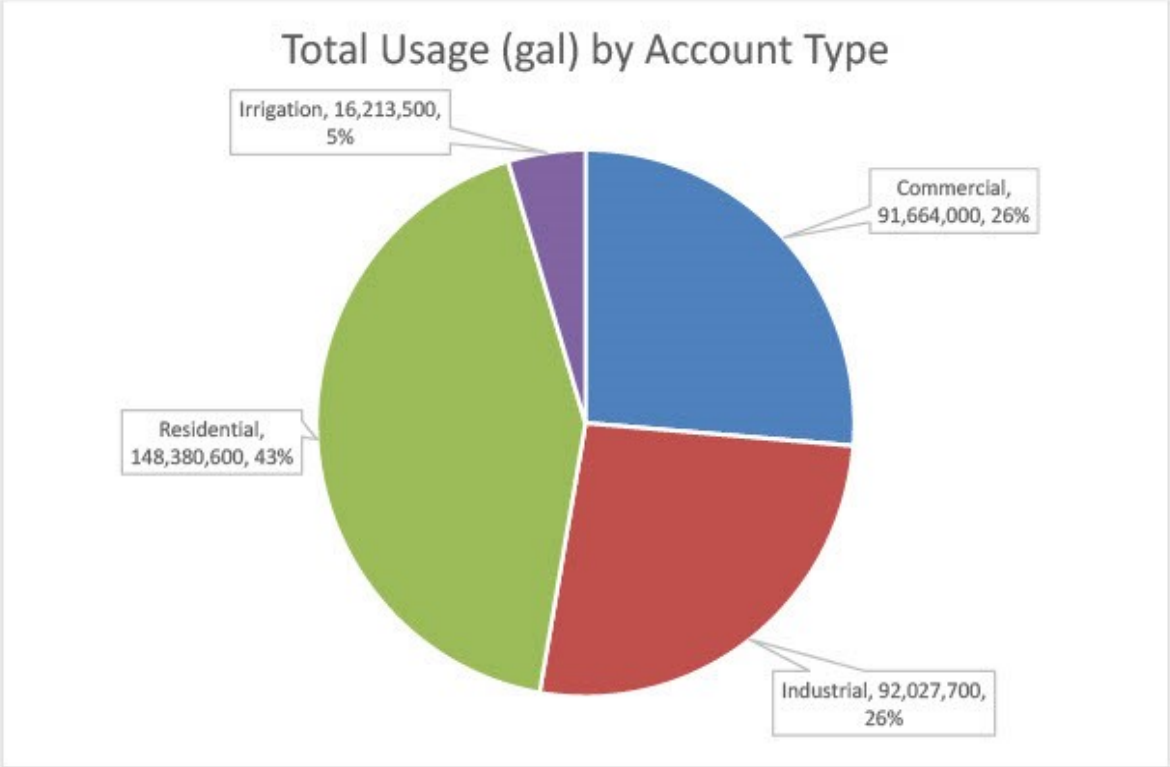
The cost of water per 1,000 gallons is an important metric for any utility to understand and consider. Essentially, any sale of water below the cost to produce and distribute would result in an unsustainable enterprise. In this study, the cost of water was calculated by dividing operating expenses by the gallons of water billed (revenue water).

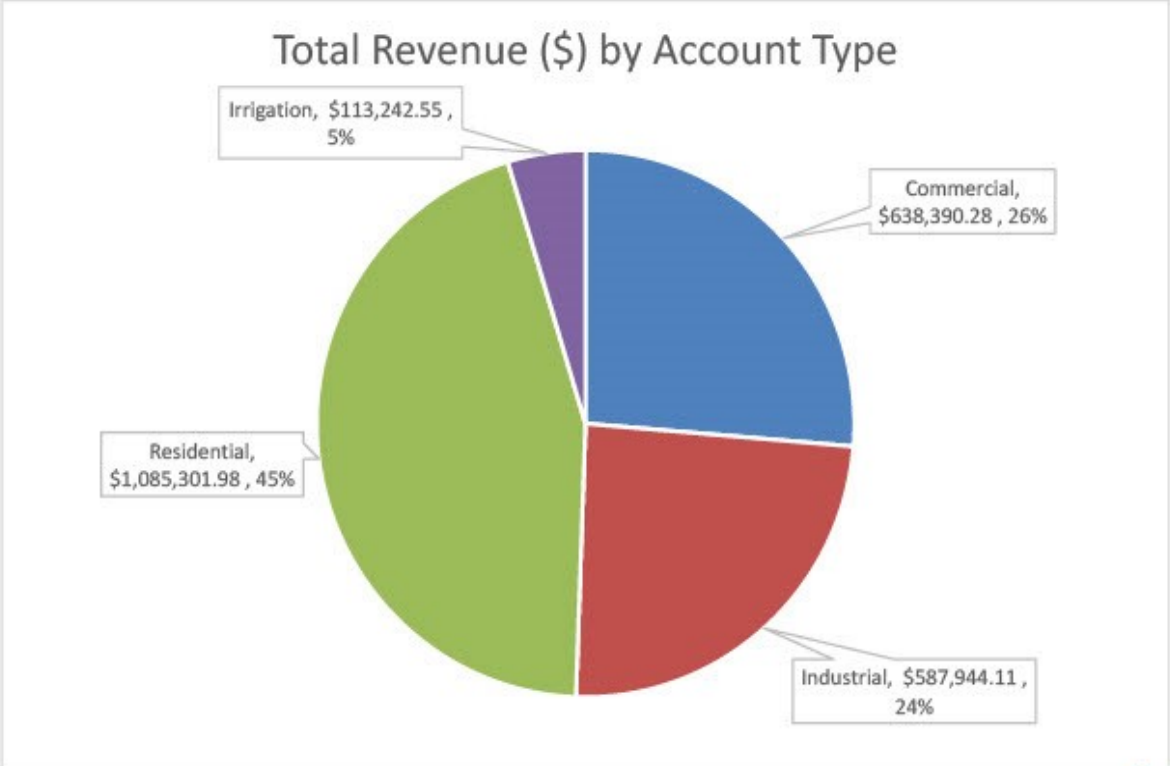
Table 9 below lists the historical cost of water for the past six (6) fiscal years. Data for operating expenses and volume billed was taken directly from the City's water audits and annual budgets beginning with FY 2016. There are two approaches for calculating operating expenses: the cash-needs approach and the utility approach. Under the utility approach, capital-related costs are recovered by accounting for depreciation of assets. Under the cash-needs approach, capital-related costs are recovered through total debt service, including principal and interest. For this study, the cash-needs approach was selected. Therefore, depreciation was excluded but principal on debt service was included.

Table 9 – Cost of Water

Fiscal Year	Operating Expense	Volume Water Billed (MG)	Billed Cost of water/ 1,000 gal.
2016	$2,103,069.15	352.091	$5.97
2017	$2,230,650.79	330.434	$6.75
2018	$2,711,729.48	345.649	$7.85
2019	$2,455,899.83	359.635	$6.83
2020	$2,464,041.25	346.565	$7.11
2021	$2,397,795.90	329.901	$7.27
		6-Year Average	$7.26

A review of the data determined that, on average, any water sold by Madison below $7.26 per 1000 gallons does not cover operating expenses. The pie graphs on the following page illustrate the consumption and revenue generated by each customer category.


Total Usage (gal) by Account Type
Irrigation, 16,213,500, 5%
Commercial, 91,664,000, 26%
Residential, 148,380,600, 43%
Industrial, 92,027,700, 26%


Total Revenue ($) by Account Type
Irrigation, $113,242.55 , 5%
Commercial, $638,390.28 , 26%
Residential, $1,085,301.98 , 45%
Industrial, $587,944.11 , 24%

Cost of Sewer

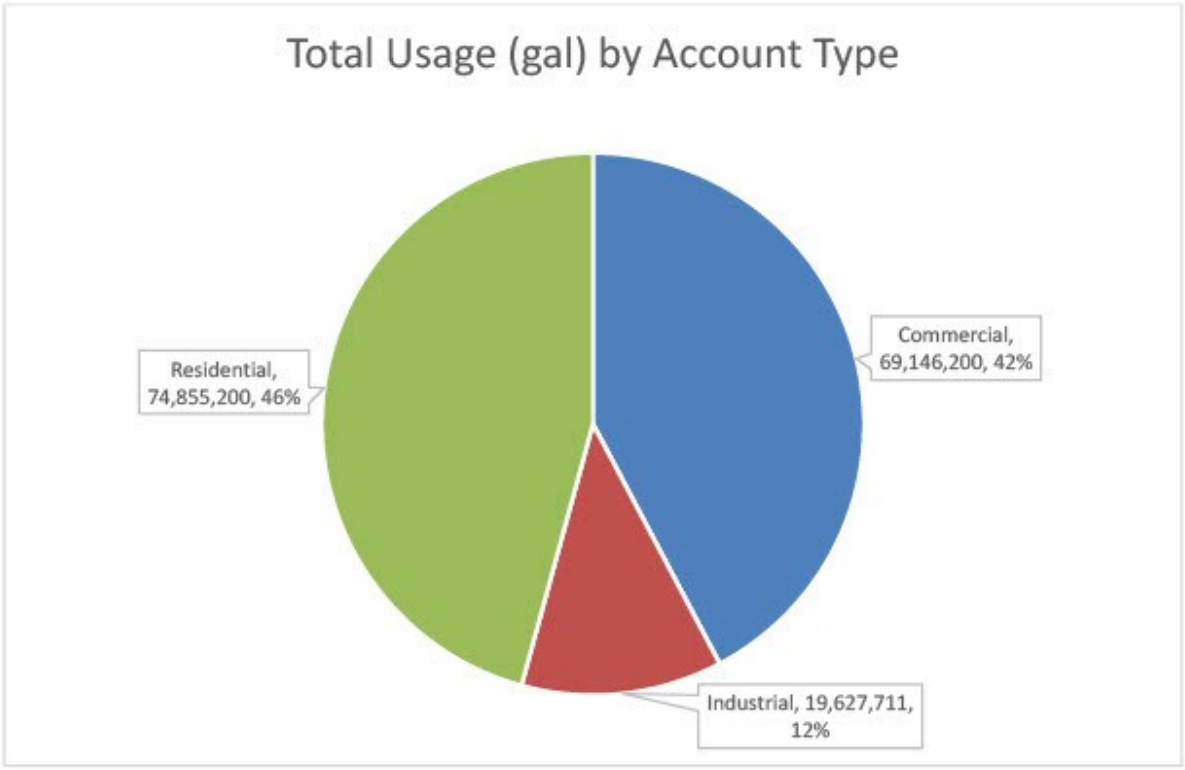
The cost of collecting and treating wastewater per 1,000 gallons is equally important for any utility to understand and consider. Sewer bills below the cost to collect and treat wastewater would result in an unsustainable enterprise. In this study, the cost of sewer was calculated by dividing operating expenses by the gallons of sewer billed. Table 10 below lists the historical cost of sewer for the past six (6) fiscal years.

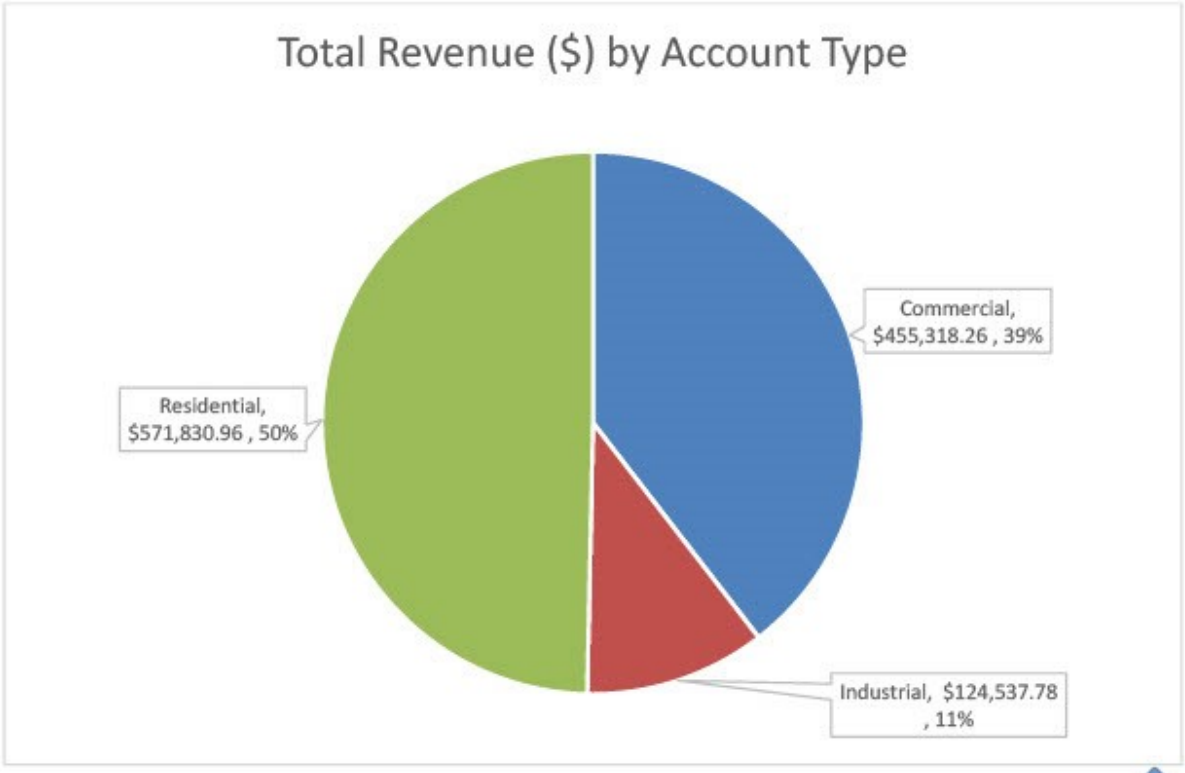
Table 10 – Cost of Wastewater

Fiscal Year	Operating Expense	Volume Sewer Billed (MG)	Billed Cost of wastewater/ 1,000 gal.
2016	$1,044,107.52	174.635*	$5.98
2017	$1,042,184.25	163.893*	$6.36
2018	$965,050.56	171.440*	$5.63
2019	$1,026,080.12	178.377*	$5.75
2020	$1,221,839.34	171.894*	$7.11
2021	$1,062,750.75	163.629	$6.49
		6-Year Average	$6.25

*Estimated based on sewer volume billed being 50.5% of water billed in 2021

Data for operating expenses was taken directly from the City's annual budgets beginning with FY 2016 and the volume of sewer billed for 2021 was obtained from billing data. Dividing the volume of sewer billed by the volume of water billed, it was determined that approximately 50.5% of the City's water does not return to the wastewater system. This ratio was used to estimate the volume billed for 2016-2020. On average, any sewer priced below $6.25 per 1000 gallons does not cover operating expenses. The pie graphs on the following page illustrate the consumption and revenue generated by each customer category.


Total Usage (gal) by Account Type
Commercial, 69,146,200, 42%
Residential, 74,855,200, 46%
Industrial, 19,627,711, 12%


Total Revenue ($) by Account Type
Commercial, $455,318.26 , 39%
Residential, $571,830.96 , 50%
Industrial, $124,537.78 , 11%

Cost of Solid Waste

The cost of collecting and disposing of trash and recycling is important for any solid waste provider to understand and consider. Solid waste bills below the cost to collect and dispose of trash and recycling would result in an unsustainable enterprise. Tables 11 and 12 below lists the historical cost of solid waste for the past six (6) fiscal years.

Table 11 – Cost of Solid Waste - Residential				
Fiscal Year	Collection Expenses ($/Account/Month)	Landfill Expenses ($/Account/Month)	Recycling Service ($/Account/Month)	Cost Residential Collection, Landfill, & Recycling ($/Account/Month)
2016	$5.52	$1.74	$3.37	$10.63
2017	$5.64	$1.81	$3.83	$11.27
2018	$5.18	$2.44	$3.84	$11.46
2019	$4.67	$2.57	$3.86	$11.10
2020	$4.42	$2.60	$4.01	$11.04
2021	$5.28	$2.37	$4.41	$12.07
			6-Year Average	$11.26

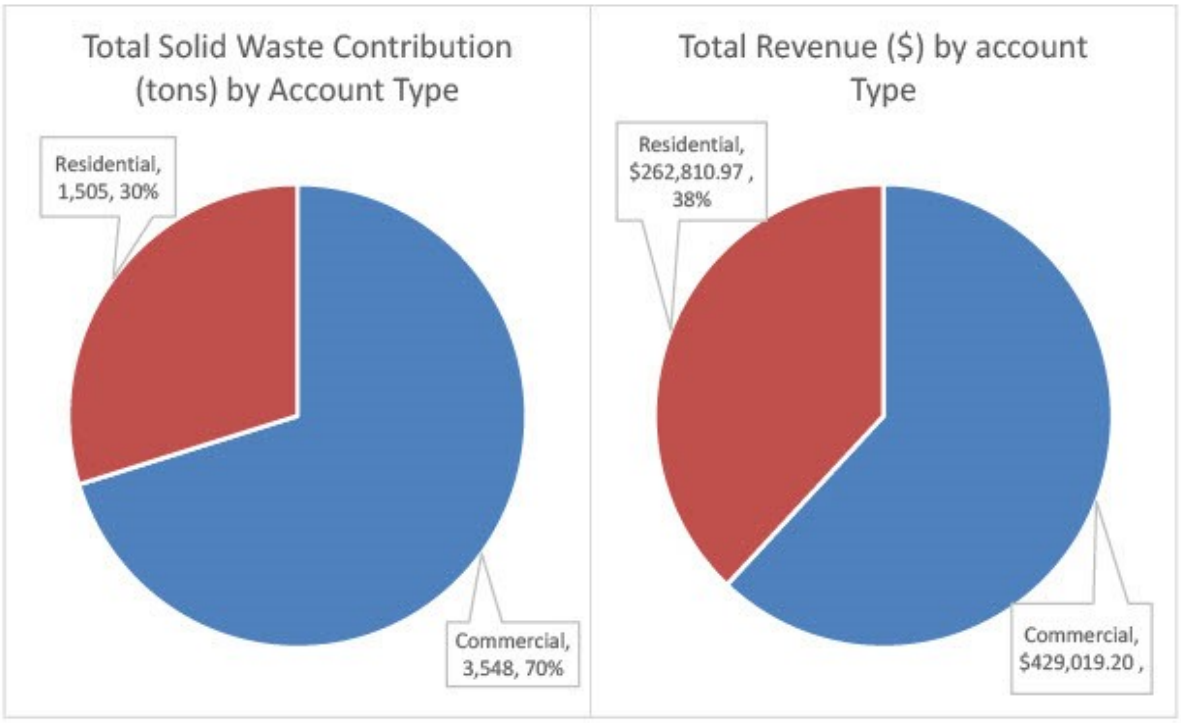
Table 12 – Cost of Solid Waste - Commercial				
Fiscal Year	Collection Expenses ($/CY/Month)	Landfill Expenses ($/CY/Month)	Cost Commercial Collection & Landfill ($/CY/Month)	Cost Commercial Collection & Landfill ($/Account/Month)
2016	$2.71	$0.82	$3.53	$89.89
2017	$2.76	$0.84	$3.61	$95.68
2018	$2.54	$1.13	$3.67	$104.19
2019	$2.29	$1.17	$3.46	$96.01
2020	$2.17	$1.09	$3.26	$79.24
2021	$2.59	$0.98	$3.57	$94.89
		6-Year Average	$3.52	$93.32

In this study, solid waste collection expenses were obtained by taking the total solid waste department expenses per year from Madison's annual budgets and subtracting landfill and recycling expenses. Then the result was divided by the total cubic yards (CY) of trash billed. Residential customers are provided a 95-gallon receptacle, or the equivalent of 2.04 CY/Month. The average collection expenses per month in 2021 were $2.59 per CY billed.

Landfill expenses were obtained from Madison's annual budgets and divided by the total tons of trash collected per year. The average landfill cost in 2021 was $33.01 per ton. The average residential customer contributed 0.0718 tons per month while the average commercial customer contributed 0.0298 tons per CY billed per month.

Recycling expenses were obtained from Madison's annual budgets and divided by the total number of recycling accounts. The average recycling cost in 2021 was $4.41 per account per month. If Madison were to stop providing recycling services, residential landfill costs would increase by $0.61 per residential account per month.

Therefore, any rates below $11.26 per month for residential customers and $3.52 per cubic yard per month for commercial customers do not cover operating expenses. Madison's current residential rate with recycling of $12 per month and commercial rate of $3.60 barely cover these operational costs. These expenses do not include costs for leaf and limb and junk truck which are currently part of the City's general fund. The pie graphs below illustrate the solid waste contribution and revenue generated by each customer category.



Section 6.0 Recommendation for Rate Adjustment

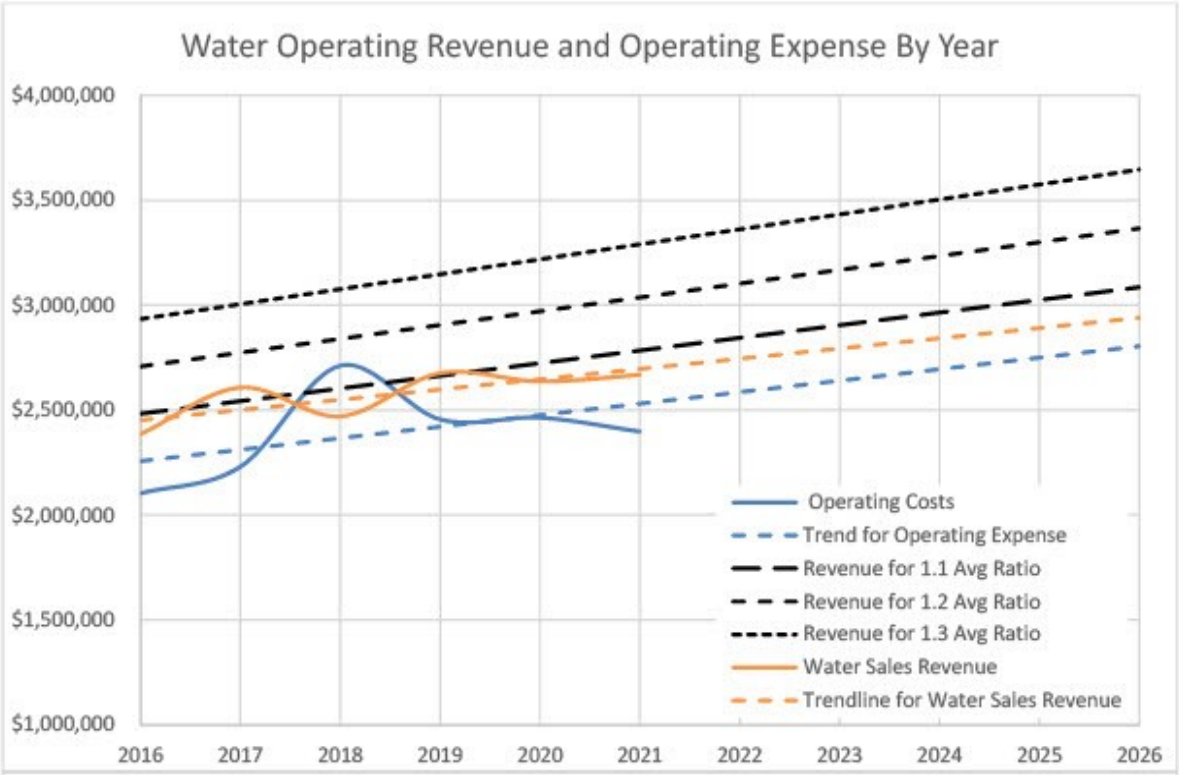
Historical Revenues/Expenses and Projections

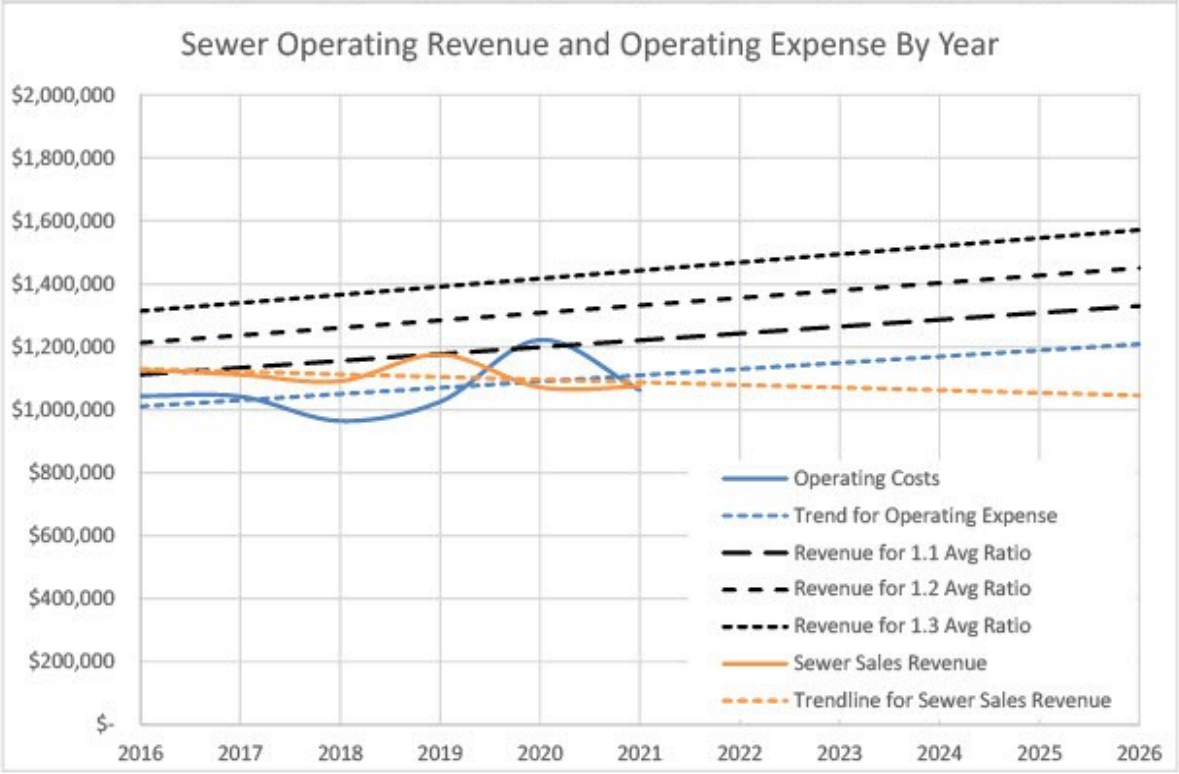
Further study of the historical operating revenues and operating expenses was required to accurately project how much additional revenue would be required in the future. To be a true enterprise fund that is self-supporting, a system should strive to have greater operating revenue than it has operating expenses. Otherwise, the system would be operating at a loss. Table 13 below shows the operating ratio for each year for water, sewer, and combined.

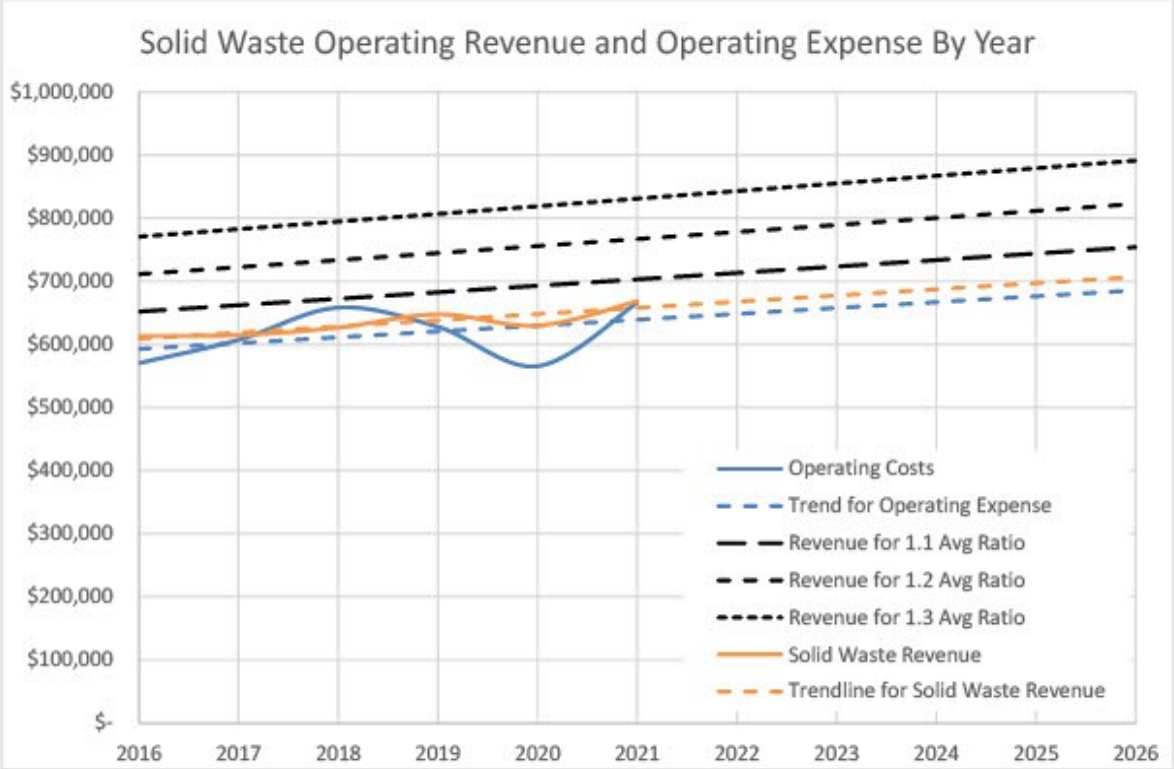
Table 13 – Operating Ratio

Fiscal Year	Water	Sewer	Solid Waste
2016	1.13	1.08	1.08
2017	1.17	1.07	1.01
2018	0.91	1.13	0.95
2019	1.09	1.15	1.03
2020	1.07	0.88	1.11
2021	1.11	1.01	1.00
6-Year Average	1.07	1.05	1.02

The graphs shown on the following page illustrate the historical operating expense and operating revenue based on water, sewer, and solid waste sales. Dashed trend lines are shown indicating that operating expenses will exceed revenue in the coming years. Also shown on the figure are the target operating ratios of 1.1, 1.2, and 1.3. As can be seen, Madison maintains operating ratios around 1.0 for water, sewer, and solid waste.


Water Operating Revenue and Operating Expense By Year
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Operating Costs
Trend for Operating Expense
Revenue for 1.1 Avg Ratio
Revenue for 1.2 Avg Ratio
Revenue for 1.3 Avg Ratio
Water Sales Revenue
Trendline for Water Sales Revenue


Sewer Operating Revenue and Operating Expense By Year
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Operating Costs
Trend for Operating Expense
Revenue for 1.1 Avg Ratio
Revenue for 1.2 Avg Ratio
Revenue for 1.3 Avg Ratio
Sewer Sales Revenue
Trendline for Sewer Sales Revenue


Solid Waste Operating Revenue and Operating Expense By Year
$1,000,000
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Operating Costs
Trend for Operating Expense
Revenue for 1.1 Avg Ratio
Revenue for 1.2 Avg Ratio
Revenue for 1.3 Avg Ratio
Solid Waste Revenue
Trendline for Solid Waste Revenue

Water and Sewer Rate Adjustment Options

Carter & Sloope identified three (3) rate increase options for Madison's water and sanitary sewer rates with the goal of maintaining a sustainable enterprise.

1. Proportional Increase

The first rate increase explored included increasing Madison's water and sewer rates proportionately to cover both current operating expenses and proposed capital improvements, while still maintaining an operating ratio goal of 1.1. The City of Madison provided a list of capital improvement projects for the next five (5) years which includes $22,935,000 in water system improvements and $2,305,000 in sewerage system improvements, for a total cost of approximately $25.2 million (included in this report as an appendix). It was assumed that these capital projects will be funded by 30-year SRF loans at GEFA's current interest rate of 2.63%. Increasing water rates by 48.2% and sewer rates by 18.3% will achieve a 1.1 operating ratio through 2028. See rates below:

Table 14 – Proportional Increase Option		
Meter Size	Readiness to serve for Water	Readiness to serve for Sewer
¾"	$6.82	$5.44
1"	$10.23	
1.5"	$23.86	
2"	$37.49	
3"	$81.81	
4"	$136.34	
6"	$286.32	
8"	$409.03	
	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
	$9.34	$7.45

2. Custom Increase with Capital Improvements

While the proportional increase option yields a cost recovery goal of 1.1 through 2028, we recommend some adjustments that are not possible with a straightforward proportional increase options. First, Madison's base rate for water and sewer is below average for other water systems in the region. We recommend increasing the readiness to serve fee for ¾" meters to $8 each for water and sewer and using equivalent meter factors to determine the base rate for larger meters. Additionally, we recommend increasing block rate structures for residential, commercial, and irrigation customers

to promote conservation. However, industries typically are unable to limit water consumption, so we recommend a uniform block structure for industrial customers. See rates below:

Table 15 – Custom Increase Option with Capital Improvements		
Meter Size	Readiness to serve for Water	Readiness to serve for Sewer
¾"	$8.00	$8.00
1"	$20.00	$20.00
1.5"	$40.00	$40.00
2"	$64.00	$64.00
3"	$120.00	$120.00
4"	$400.00	$400.00
6"	$640.00	$640.00
8"	$1,120.00	$1,120.00
Residential/Irrigation	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
Rate per 1,000 gallons - 0-4,000	$7.10	$5.24
Rate per 1,000 gallons - 4,001-8,000	$8.40	$6.20
Rate per 1,000 gallons - 8,001+	$11.00	$8.11
Commercial	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
Rate per 1,000 gallons - 0-10,000	$8.20	$6.05
Rate per 1,000 gallons - 10,001+	$9.50	$7.00
Industrial	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
Rate per 1,000 gallons	$9.25	$6.83

3. Custom Increase without Capital Improvements

If the City elects to not pursue the $25.2 million in water and sewerage system improvements, proposed rates can be significantly decreased compared to the options with capital improvements. Of at any point the City decides to proceed with the capital projects, rates per 1,000 gallons would need to be increased 45.4% for water and 3.8% for sewer. The readiness to serve fee would remain the same. See rates below:

Table 16 – Custom Increase Option without Capital Improvements		
Residential/Irrigation	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
Rate per 1,000 gallons - 0-4,000	$4.88	$5.05
Rate per 1,000 gallons - 4,001-8,000	$5.78	$5.98
Rate per 1,000 gallons - 8,001+	$7.56	$7.82
Commercial	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
Rate per 1,000 gallons - 0-10,000	$5.64	$5.83
Rate per 1,000 gallons - 10,001+	$6.53	$6.75
Industrial	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)
Rate per 1,000 gallons	$6.36	$6.58

Solid Waste Rate Adjustments

Carter & Sloope identified adjustments for Madison's solid waste rates with the goal of maintaining a sustainable enterprise. First, we recommend removing the $4 per month discount for recycling customers. A 2016 State of Curbside Report by the Recycling Partnership found that within communities that provide recycling services, the average household in the US contributed 357 pounds of recycling per year. In 2016, the average recycling contribution for Madison was 428 pounds per household per year. However, this decreased to 324 pounds per household per year in 2021 while the number of recycling accounts increased 8% over that same period. Therefore, it appears that the discount incentivizes residents to enroll in recycling services rather than promoting residents to recycle. Furthermore, none of the nearby solid waste providers charge differently for recycling customers.

While Madison's current solid waste rates can mostly cover its operating expenses, these expenses do not include the cost for leaf and limb pick up and junk truck, which are both currently included in City's General Fund. Madison estimates that they spend approximately $178,000 per year on leaf and limb and junk truck. Additionally, the City would like to fund approximately $600,000 of capital expenses over the next five (5) years. Residential and commercial solid waste fees must be increased to account for these expenses.

By increasing rates to meet the average for municipal solid waste providers in the area that include recycling services, it is predicted that Madison can accommodate leaf and limb, junk truck, and $120,000 of capital expenses per year while still maintaining a 1.1 operating ratio. If the City

does not want to burden residents on a fixed income, the residential rate could be lowered for seniors to $16 per month which is similar to the senior rate for Covington, Loganville, and Social Circle. Since landfill and recycling are third-party costs, any increases in these rates should be passed down to Madison's solid waste customers. See proposed rates below:

Table 17 – Proposed Solid Waste Rates	
Residential per month – garbage and recycling	$22.00
Residential per month – Seniors	$16.00
Additional garbage receptacle (per month)	$16.00
Commercial/Industrial (per cubic yard)	$5.05

Section 7.0 Fee Evaluation

Table 18 below summarizes the City's current water and sewer connection and impact fees.

Table 18 – Existing Connection and Impact Fees		
Meter Size	Water Connection Fee	Sewer Connection Fee
¾"	$1,000.00	$1,500.00
1"	$2,500.00	$3,750.00
1 ½"	$5,000.00	$7,500.00
2"	$8,000.00	$12,000.00
3"	$16,000.00	$24,000.00
4"	$25,000.00	$37,500.00
6"	$50,000.00	$75,000.00
8"	$80,000.00	$120,000.00

Analysis of Connection Fees

The total cost of connection to the distribution and collection systems should include both the physical cost of connecting and the impact on the existing system. The first component that was analyzed was the connection fee. This cost was derived from average unit prices from bid tabulations on various projects prepared and administered by Carter & Sloope. Included in the connection fees are the material and labor costs to install a meter, meter box or vault, backflow preventer, tapping saddle and corporation stop or tapping sleeve and valve, service line, free bore or cased bore, road repair, and grassing. Since the City does not install water meters larger than 2", only ¾" – 2" connection costs were included. Table 19 below shows the estimated costs to perform water connections of various sizes.

Table 19 – Water Connection Costs	
Meter/Service Size	Connection Cost
¾"	$2,730
1"	$5,160
1 ½"	$8,360
2"	$ 11,590

To determine the cost for sewer connections, the average right-of-way width and road width remained the same as for water connections, but it was assumed that all sewer connections would be made under existing pavement. No sewer service lines greater than 6" were included. Table 20 below shows the estimated costs to perform water connections of various sizes.

Table 20 – Sewer Connection Costs		
Meter Size	Min. Sewer Service Size	Connection Cost
¾"	6"	$5,000
1"	6"	$5,000
1 ½"	6"	$5,000
2"	6"	$5,000

Analysis of Impact Fees

The State of Georgia allows water systems to charge impact fees but must meet Ga. Code Ann. § 36-71 which states "'Development impact fee' means a payment of money imposed upon development as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve new growth and development." Impact fees: 1) shall not exceed a proportionate share of the cost of system improvements, 2) shall be calculated and imposed on the basis of service areas, 3) shall be calculated on the basis of levels of service for public facilities. This statute does not limit a local government from collecting a proportionate share of the capital cost of water or sewer facilities by way of hook-up or connection fees as a condition of water or sewer service to new or existing users.

The two methods to calculate the impact fee are the equity (buy-in) method and the incremental cost method. The equity (buy-in method) assumes existing customers have put in equity into the existing system and new customers should contribute by matching this equity. This approach is most appropriate where no significant system expansions are anticipated. The incremental cost method calculates the financial impact of new developments by determining the cost of increasing the system's capacity. This approach is most appropriate when significant system expansions are anticipated. Since Madison does not expect significant system expansions in the near future, the equity (buy-in) method was selected.

The first step was to determine the City of Madison's water and sewer assets which was obtained from the City's 2021 financial audit. Assets for the City's Water and Sewer Fund were not broken out between each utility, so it was assumed that the total asset values were equal between water and sewer. The resulting asset values are $11,576,855 for each utility.

After that, the system's total number of equivalent residential units (ERU) was calculated by multiplying the equivalent meter factor by the average residential demand. From this, the cost of the water and sewer assets per ERU was determined.

Table 21 – Water and Sewer Asset Cost per ERU						
Customer Type	Ave. Usage (gal/month)	Number of Water Accounts	Water ERUs	Ave. Usage (gal/month)	Number of Sewer Accounts	Sewer ERUs
Residential	4,601	2,854	2,854	3,526	1,916	1,916
Commercial	15,673	529	1,802	16,275	363	1,675
Industrial	383,449	20	1,667	102,228	16	464
Irrigation	16,014	86	299	N/A	N/A	N/A
Total		3,489	6,622	Total	2,295	4,055
Assets		$11,576,855		$11,576,855		
Asset Cost per ERU		**$1,750**		**$2,850**		

The impact cost for each meter size, shown in Table 22, was calculated by multiplying the asset cost per ERU by the equivalent meter factor. It was assumed that each ¾" meter is equal to one ERU.

Table 22 – Impact Costs			
Meter Size	Equivalent Meter Factor	Water Impact Cost	Sewer Impact Cost
¾"	1	$1,750	$2,850
1"	2.5	$4,380	$7,130
1 ½"	5	$8,750	$14,250
2"	8	$14,000	$22,800
3"	15	$26,250	$42,750
4"	50	$87,500	$142,500
6"	80	$140,000	$228,000
8"	140	$245,000	$399,000

Proposed Total Connection Fee

Table 23 below shows the proposed connection fees for ¾" through 8" meters.

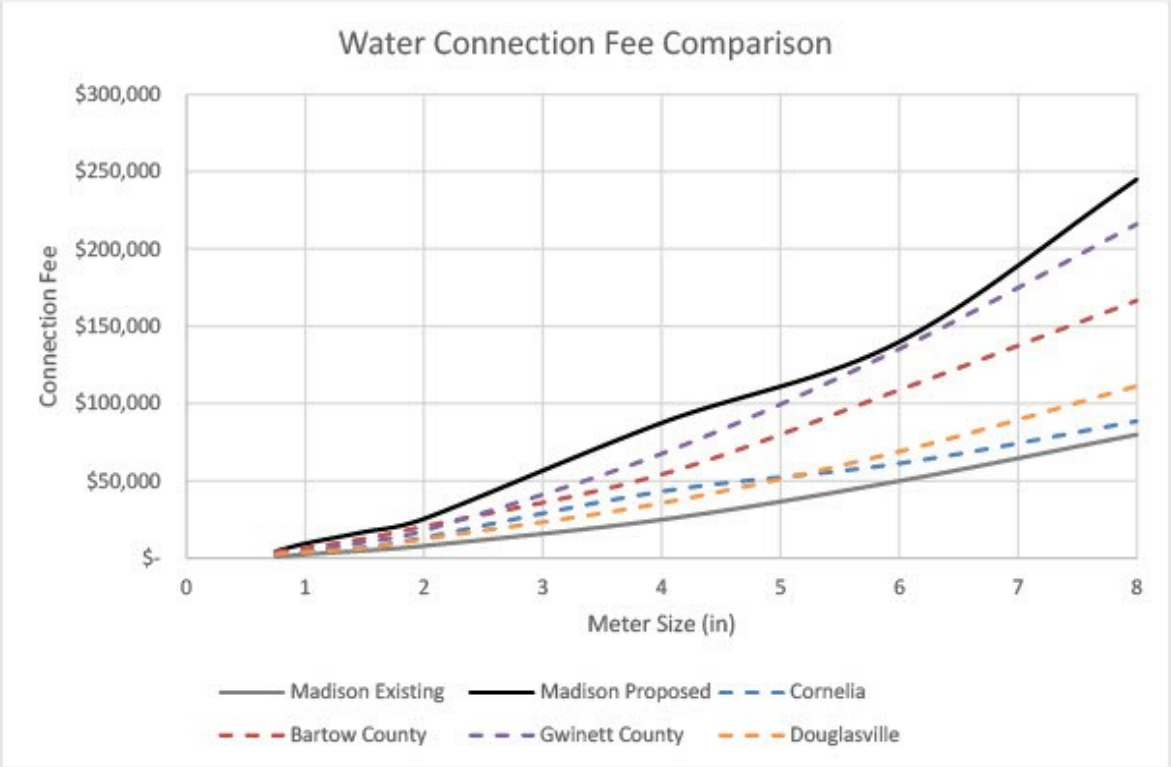
Table 23 – Proposed Total Connection Fee						
Meter Size	Connection Fee – Water	Impact Fee – Water	Total Fee – Water	Connection Fee – Sewer	Impact Fee – Sewer	Total Fee – Sewer
¾"	$2,730	$1,750	$4,480	$5,000	$2,850	$7,850
1"	$5,160	$4,380	$9,540	$5,000	$7,130	$12,130
1 ½"	$8,360	$8,750	$17,110	$5,000	$14,250	$19,250

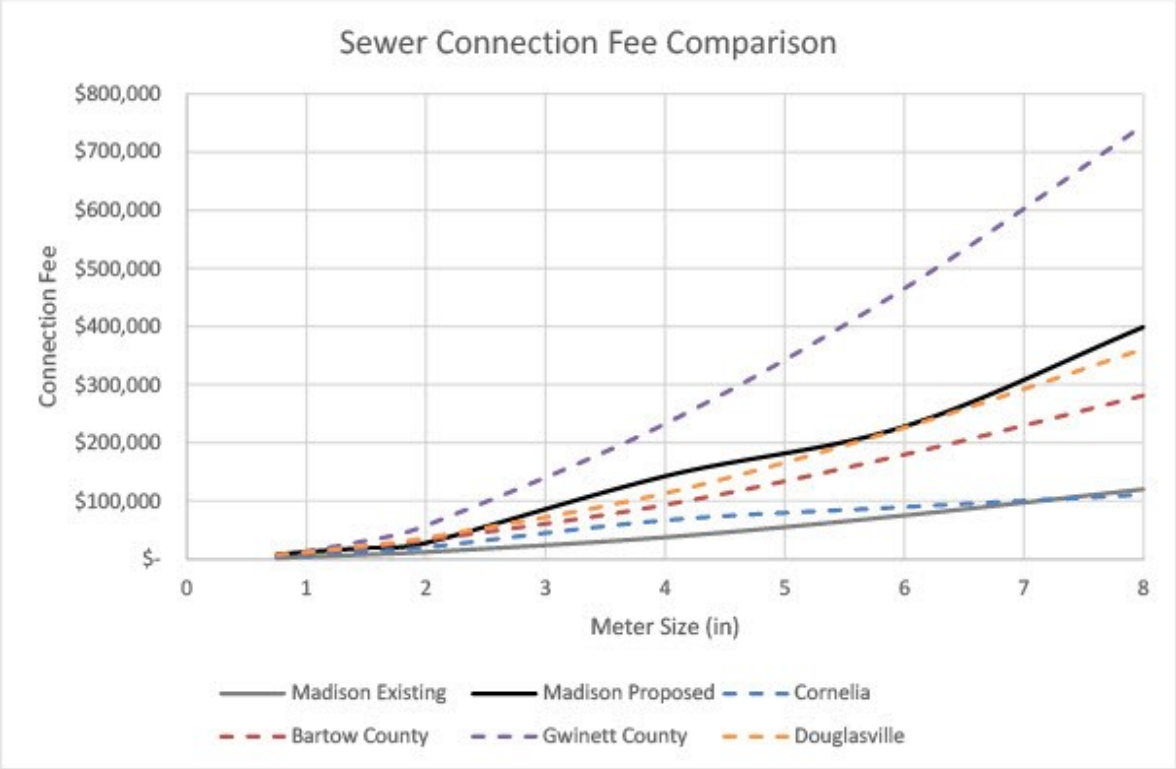
2"	$11,590	$14,000	$25,590	$5,000	$22,800	$27,800
3"		$26,250	$26,250*		$42,750	$42,750*
4"		$87,500	$87,500*		$142,500	$142,500*
6"		$140,000	$140,000*		$228,000	$228,000*
8"		$245,000	$245,000*		$399,000	$399,000*

*Does not include service connection

Comparison to Other Systems

To ensure that the proposed connection fees are reasonable compared to other systems, C&S compared the existing and proposed rates to those of water and sewer systems in the surrounding area. The graphs below show that the proposed fees are comparable to other systems.




Sewer Connection Fee Comparison
Connection Fee
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
0
1
2
3
4
5
6
7
8
Meter Size (in)
Madison Existing
Madison Proposed
Cornelia
Bartow County
Gwinett County
Douglasville

Appendix: Capital Improvements

Capital Improvements for Water/Wastewater 2023-2027

Water

Well permitting for Madison, Co-op, Lions Club.	$300,000.00
Hard Labor Creek Pump Station. New Lift Gates Building Repairs	$1,500,000.00
Generators MWTP and OWT	$550,000.00
New Panels in Filter Gallery	$250,000.00
Containment For Co-Op Tank repaint	$200,000.00
Increase OWTP from 2 MGD to 4 MGD	$16-~~20~~,~~200,000.00~~ 20,000,000
Building for Flatrock SCADA and monitoring equipment	$100,000.00
New F150 4x4 truck	$35,000.00
2 Operators	$?

Wastewater

SSWTP Influent Head Works	$1,250,000.00
New Spreader Truck	$150,000.00
Relocate Sewer Lakeview Drive	$120,000.00
Replace Bilo Lift Station and Lower line to accommodate more connections	$250,000.00
Safari Smith Loveless Lift Station	$200,000.00
Build Room at ICWRF for office space and Women's Restroom	$50,000.00
Add 330,000-gallon capacity to SSWTP Purchase Land from BOC	$?
Add new section to SSWTP Rotary Press	$250,000.00
New F150 4x4 Truck	$35,000.00
2 Operators	$?

Option 1 Water Main Extension

1 mile extension- starting at the Sheriffs Association on the Madison Bypass ending at the Bethany Road intersection.

Materials- 12" ductile iron pipe, $800,000

16" ductile iron pipe, $1,000,000

Option 2 Water Main Extension

6/10 mile extension- starting at Cox Road on the Madison Bypass and ending at the intersection of Bethany Road.

Materials- 8" ductile iron pipe, $400,000

Indian Creek Water Main Extension

1.2 mile extension- Indian Creek Road to Eatonton Road by way of Pierce Dairy Road.

Materials- 12" ductile iron pipe, $1,000,000

Equipment

1 ton, 4 wheel drive dually truck with tool body, $95,000

Case backhoe, $150,000

Other needs

2 new employees



DRIVE EXCELLENCE

LABRIE GROUP TRUCKS

Pushing the boundaries of innovation. Providing greener, safer, smarter and more efficient ways of waste management and collection.

labrie
Labrie Enviroquip Group

LABRIE SIDE LOADERS



AUTOMIZER RIGHT-HAND

- 15 yd³ to 37yd³ body sizes available
- 50/50, 40/60 or 60/40 split body dual collection
- Up to 850 lbs/yd³ compaction
- Arm with 12' reach and 1000 lb lifting capacity

PRODUCTIVITY REQUIRES A STRONG ARM WITH A LONG REACH

Automizer Right Hand Specs



AUTOMIZER HELPING-HAND™

- 20 yd³ to 37yd³ body sizes available
- Up to 850 lbs/yd³ compaction
- Helping Hand™ Arm with 10 ' reach and 400 lb lifting capacity

PRODUCTIVITY & RELIABILITY IN A SINGLE PACKAGE

Automizer Helping-Hand™ Specs



EXPERT HELPING-HAND™

- 15 yd³ to 37yd³ body sizes available
- 50/50, 40/60 or 60/40 split body dual collection
- Manual, semi-automated and fully automated configurations available

400,000

FLEXIBILITY, BECAUSE EVERY ROUTE IS DIFFERENT

Expert Helping-Hand™ Specs



MINIMAX HELPING-HAND™

- 10 yd³ to 14 yd³ body sizes available
- Up to 900 lbs/yd³ compaction
- Manual, semi-automated and fully automated configurations available

12 yd 272k

IT PAYS TO HAVE A SMALL TRUCK WORKING AS HARD AS A FULL SIZE TRUCK

Minimax Helping-Hand™ Specs



ALLEYGATOR

- 20 yd³ to 30 yd³ body sizes available
- Leak free hopper. Body ideal for wet organics
- Pendulum packing system without rails, blade and clean-out doors

THE IDEAL CHOICE FOR ORGANICS COLLECTION

Alleygator Zero Specs



TOP SELECT™

- 30 yd³ to 48 yd³ body sizes available
- 1000 lb bucket lift capacity
- Up to 7 quick and easy adjustable compartments for pick up of different streams

VERSATILE CURBSIDE RECYCLING PIONEERED BY LABRIE

Top Select Specs

Limb & Leave Truck/Junk $200,000 3 years from now

Tires $12,000 yearly

Gasoline $20,000 yearly

Personel: 2 COL employee; 2 non-COL employee
Salary: $90,000
Benefits: $36,000

M & O Misc. $20,000

Grinder $400,000 (purchasing) 4-5 years from now

Yearly Total: $178,000 year
Capital $600,000

Appendix B:

Madison Greenspace Inventory

Greenspace Inventory

♦♦ Passive Parks & Playgrounds ♦♦ Greenway & Trails ♦♦ Special Places & Openspaces ♦♦

NEIGHBORHOOD PARKS

GILBERT PARK

GMA Lifetime Achievement Award Recipient, Mayor Bruce E. Gilbert, 35YRS Public Service (1974-2005, 2010-2013)

Gilbert Park is a neighborhood park, anchoring the city's eastern quadrant on the E. Washington Street corridor. ♦ This 4+/- acre park includes: A) signage, landscaping, and picnic areas; B) playground. ♦ Future improvements: modern park furnishings; an active recreation component; on-site parking and restrooms; water element and public art.



940 E. WASHINGTON STREET

HILL PARK

"This Land Given By Mrs. Belle Hill Knight, daughter of U.S. Senator [Joshua Hill]"

Hill Park is a neighborhood park, anchoring the city's southern quadrant on the S. Main Street corridor (Hwys 441/83/278S). ♦ This 4+/- acre park includes: A) signage, landscaping, and picnic areas; B) playground and active recreation (2 tennis/6 pickleball), C) on-site parking and restrooms (replacement in progress). ♦ Future improvements: modern park furnishings; water element and public art.



692 S. MAIN STREET

LAMBERT PARK

"This Land Given By Mrs. Christine Davis Lambert, honoring the life and 30 year legacy as State Senator and GA House of Representative, E. Roy Lambert, Jr."

Lambert Park is a neighborhood park, anchoring the city's northern quadrant on the N. Main Street corridor (Hwys 441/278N). ♦ This 4+/- acre park includes: A) signage, landscaping, and picnic areas; B) playground and active recreation (for doggos!, COMING SOON); C) public art (map and mule). ♦ Future improvements: on-site parking and restrooms; water element.



742 N. MAIN STREET

WELLINGTON PARK

named for a road

Wellington Park is a neighborhood park, anchoring the city's western quadrant on the Wellington Street Corridor (Hwy 83N). ♦ This 4+/- acre park includes: A) signage, landscaping, and picnic areas; B) playground and active recreation (basketball); and C) on-site parking. ♦ Future improvements proposed include: modern park furnishings; restrooms; water element and public art.



501 WELLINGTON STREET

MARTIN TOT LOT

"In Honor of Educator Marie Bass Martin"
2021

Martin Tot Lot is a small playground specifically designed for smaller children (ages five and younger) for the northwestern portion of the city. ♦ This 3/4-acre lot is Education-themed with: a fenced play area with scooter track perimeter, toddler swings, active component (apple-like spinners), an imaginative playhouse (schoolbus), and furnishings with toddler picnic set.



1130 WHITEHALL STREET

MURRAY TOT LOT

"In Honor of Master Brick Craftsman Hal (Harold Alfred) Murray, Sr."

Murray Tot Lot is planned to be small playground specifically designed for smaller children (ages five and younger for the eastern portion of the city. ♦ This 1 3/4-acre lot will be Construction-themed with: a fenced play area with scooter track perimeter, toddler swings, active component (rockers/spinners), an imaginative playhouse (back hoe), and furnishings with toddler picnic set.



510 MAPLE STREET

CONSTITUTION PARK

Historic Site Marker for the U.S. Constitution

1991

Constitution Park is micro-park with benches and public water fountain, providing a pocket amenity next the Madison Welcome Center (Old City Hall). ♦ Also known as U.S. Constitution Bicentennial Park, this specialty park was dedicated by the Bicentennial Commission, City of Madison, and the Magnolia Garden Club; it formerly featured the design of June D. Harrell, the city's landscape architect.



118 E. JEFFERSON STREET

MADISON TOWN PARK

Historic Site Marker for the City's Bicentennial

2009

Madison Town Park is the park designated for outdoor events by reservation (public and private) and for public use as a community gathering ground (e.g., assembly and demonstrations; special school activites; collective celebrations, memorials, and parade culmination). ♦ This 2.0-acre park encompasses a performance stage, outdoor dining area with an elevated gazebo, an central fountain plaza, a children's garden, public art, landscaped arbors with benches swings, a great lawn, and perimeter parking.



218 W. JEFFERSON STREET

ATKINSON PARK

"In Honor of Grady Atkinson & Camille Atkinson"

Atkinson Park is a gateway beautification point, marking one of the southern entrances into the city (Hwys 83/278S). ♦ This 1/2-acre park has landscape enhancements and acreage to accommodate a community welcome sign, bench, and pedestrian connectivity.



1220 S. MAIN STREET

BELL PARK

"In Memory of Joe (Joseph Merritt) Bell"

Bell Park is a small beautification point, marking the East Avenue entrance into Downtown Madison. ♦ This 1/4-acre park has landscape improvements. Future proposed improvements include: a decorative brick wall and bronze memorial plaque.



400 PARK STREET

ELLIOTT PARK

"Marilyn Cox Elliott Memorial Park - Established in 1985 by her parents, Mr. and Mrs. W.R. Cox, and the Three Seasons Garden Club"

Eliott Park is a small beautification point, marking the northern exit from the city (Hwys 441/278N). ♦ This 1/4-acre park has landscape improvements, a decorative brick wall, and bronze memorial plaque. Utiltarian seating has been added to the backside adjacent to the neighboring parking lot.



741 N. MAIN STREET

WALTON PARK

Boxwood Garden Club

Historic Site Marker Blue Star Highway

Walton Park is a beautification point, marking the southern exit from the city (Hwys 441/83/278S). ♦ This 2.4-acre park has signage, landscape enhancements, picnic areas, and on-site parking. Walton Park is fronted by a specialty park, Boxwood Memorial Garden, a 1/4-acre island with markers.



980 S. MAIN STREET

CLARK (FUTURE) PARK

"In Memory of Mr. Carroll Clark" Downtown Development Authority of Madison (PENDING transfer of property)

Clark Park will be a gateway beautification point, marking the western entrance into the city and Downtown Madison (Hwy 83N). ♦ This 1/4-acre park will have landscape improvements, a decorative brick wall, and bronze memorial plaque. [see Elliott Park]



401 W. WASHINGTON STREET

ROUND BOWL SPRING PARK & TRAIL

Historic Site Marker for the Original Town Spring

Barry & Marcia Lurey Beautification Memorial Seating Area & Artisan Benches

Round Bowl Spring Park is a linear park with a pedestrian pathway, providing connectivity from Downtown Madison to the Madison Historic Cemeteries. ♦ This 1.35-acre park encompasses environmentally sensitive resources (riparian, steep slopes, etc.), beginning at an entrance arbor, featuring native species with interpretive signage, and accentuated by a pedestrian bridge and small wet pond.



150 ACADEMY STREET

CEMETERY LOOP

Cemetery Loop is .50 walk through the Madison Historic Cemeteries via an improved trail and paved driveways. ♦ Trail improvements are still in progress.



APEX OF CENTRAL AVENUE

PRITCHARD LOOP

Named for the "Bud" A.B. Pritchard and family, who gifted the cemetery land.

Pritchard Loop is .50 primitive walk through the future Cemetery Expansion area via a primitive trail through the 6.0-acre conservation easement.



APEX OF KOLB STREET

PRESIDENTS PARK & (FUTURE) TRAIL

Presidents' Park will be a linear park for a future pedestrian pathway, providing connectivity between two streets named for early Presidents along Horse Branch. ♦ This 1.75-acre park encompasses environmentally sensitive resources (riparian, steep slopes, hard woods, etc.). Another .25-acre tract was added in 2021. Trail improvements to include an entrance arbor and a pedestrian pathway.



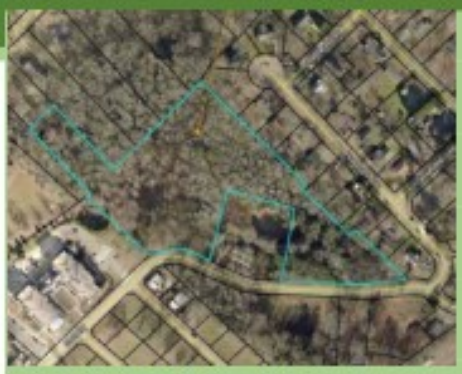
399 E. WASHINGTON STREET

SILVER LAKES PARK & TRAIL (FUTURE)

Historic Site Marker for Recreation & Amusement

Downtown Development Authority of Madison (PENDING transfer of

Silver Lakes Park will be a linear park for a future pedestrian pathway, providing connectivity between the Depot Trailhead and Wellington Park. ♦ This 5.75-acre park encompasses environmentally sensitive resources (riparian, steep slopes, floodplain, etc.). Trail improvements to include an entrance arbor and a pedestrian pathway.



615 FIFTH STREET

TANYARD BRANCH PARK & TRAIL (FUTURE)

Downtown Development Authority of Madison (PENDING transfer of property)

Tanyard Branch Park will be a linear park for a future pedestrian pathway, providing connectivity between the Madison Historic Cemeteries and the W. Washington St Gateway along Tanyard Branch. ♦ This 25-acre park (to be donated by the DDA) encompasses environmentally sensitive resources (riparian, steep slopes, floodplain, etc.). Trail improvements to include an entrance arbor and a pedestrian pathway.



310 W. WASHINGTON STREET

HORSE BRANCH (FUTURE) PRESERVE & TRAIL

100 acres Congregate

E. Washington St Acquisition

Horse Branch Preserve is a significant conservation area, protecting an environmental corridor along the city's primary state water - Horse Branch. Much of the branch's west and north tributaries were impaired by historic development (headwaters near Dixie Ave and near N. Main St), but this riparian area remains essentially undisturbed.

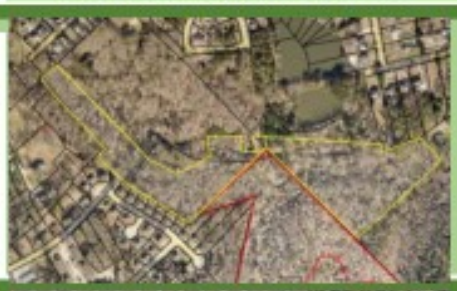
This 4.5-acre tract was acquired fee simple with support from the Valley Farm Association, which owns the adjacent 8-acre conservation tract.



FROM E. WASHINGTON STREET

Veranda Park Subdivision (PENDING gift of property subject to detailed discussion at present)

This 16.5-acre tract is the next potential connective leg for the environmental corridor. Provided details can be confirmed by June, this land donation would follow the creation of the conservation easement transfer to Athens Land Trust.



Wellbridge Development (PENDING gift of property)

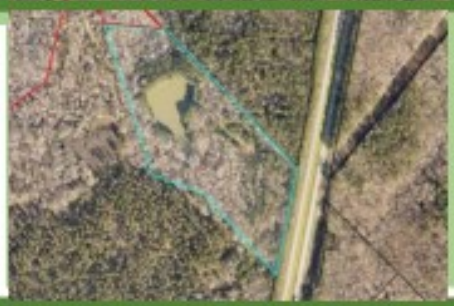
This 25-acre tract is the juncture of the two lower tributaires of Horse Branch. This gift has been surveyed and the land donation will follow the conservation easement transfer to Athens Land Trust. The conservation easement is in progress now (condition of zoning). Another 25 acres is also under consideration along with next tract (65.5 acre tract).

Also of note, the owner proferred 2.0 miles of trail grading while site grading (condition of zoning).



Wellbridge Development (PENDING gift of easement)

This 14.5-acre tract is an internal tract with a small pond and Wellness Trail amenity being improved by a third party. This gift has been surveyed and the easement donation to the City will accompany the gift of property aforementioned by the same property owner (condition of zoning).



Morgan County Board of Education (proposed trail easement)

This 4.25-acre linear easement would be for the principal trail and an accessory environmental path across a 40+acre woodland tract. The concept was presented to BOE and a decision is anticipated in June.

This 65-acre preserve area encompasses environmentally sensitive resources (riparian, floodplain, wetlands, steep slopes, hard woods, etc.). Proposed trail improvements would include the "Model Mile" 2.5-mi side-by-side trail, three low impact pathways for recreation, education, and wellness, entrance arbors, parking corrals, etc.



TO EAST AVENUE

OWNED OR LEGALLY RESTRICTED - PUBLIC & PRIVATE

OPENSPACES		
Hough Circle Subdivision	Substandard corner lot on the corner of Hough Circle and N. Fifth Street. [UNBUILDABLE]	HOUGH CIRCLE
Hough Circle Subdivision	Substandard corner lot on the corner of Hough Circle and Turner Drive. [UNBUILDABLE]	TURNER DRIVE
Hough Circle Subdivision	Substandard corner lot on the corner of Burney Street and Turner Drive. [UNBUILDABLE]	BURNEY STREET
Hidden Hills Subdivision (Lot 54B)	Substandard corner lot adjoining a tributary of One Mile Branch, includes environmentally sensitive resources (riparian area and sensitive slopes). [UNBUILDABLE]	TERRIS DRIVE
Lambert (MLK) Subdivision	Sliver parcel adjoining a tributary of One Mile Branch, encompassing environmentally sensitive resources (wetland area). [UNBUILDABLE]	MLK STREET
Valley Farm Subdivision	Corner parcel on E. Washington St and Elm Street across from Maxey's Lane Subdivision tract, including portion of Horse Branch with environmentally sensitive resources (hardwoods, sensitive slopes, riparian, floodplain, wetlands); adjoins E. Washington St Acquisition of Horse Branch Preserve.	E. WASHINGTON STREET
Horse Branch Conservancy Subdivision	Interior parcel with environmentally sensitive resources (hardwoods).	FOSTER STREET
Markham's Hill Subdivision (private conservation tract condition of zoning)	Corner parcel at E. Washington St and Maxey's Lane, including portion of Horse Branch with environmentally sensitive resources (hardwoods, sensitive slopes, riparian, floodplain, wetlands).	E. WASHINGTON STREET
Maxeys Lane Subdivision	Interior parcel with environmentally sensitive resources (hardwoods).	MAXEYS LANE
Foster Street Subdivision	Interior parcel with environmentally sensitive resources (hardwoods); adjoins Horse Branch Conservancy Subdivision tract.	FOSTER STREET

Appendix C:

Madison City Buildings

City Buildings

City Hall

132 North Main Street

Departments:

City Manager, Finance, City Clerk, and Utility Billing



Madison Municipal Complex

1501 Fairgrounds Road

Departments:

Street, Shop, Sanitation, Gas, Water, Wastewater, and Animal Control



Indian Creek Wastewater Reclamation Facility

1680 Indian Creek Road





City Buildings

Oconee Water Plant

1121 Briar Lane



Public Safety Building

160 North Main Street

Departments:

Police, Municipal Court, Fire, and Meeting Hall



Chamber of Commerce

118 North Main Street



Welcome Center

115 East Jefferson Street



City Buildings

Smith Building

162 N. Main Street

Departments:

Main Street, Planning and Zoning



Madison Water Plant

457 North Second Street



Southside Wastewater Plant

1612 Four Lakes Drive



Appendix D:

Schedule of Fees

"EXHIBIT A"

SCHEDULE OF FEES

The following fees shall be charged for departmental administration and regulatory purposes for the following plans, materials, licenses, and permits. The schedule of fees is subject to periodic review and revisions; please contact City Hall Clerk's Office at (706) 342-1251 x 205 for the most current information.

All Fees should be made payable to:
CITY OF MADISON

- Discover, MasterCard & Visa – Welcome at City Hall
- Returned Check Charge - $25.00

56-1: LICENSES & PERMITS

A. Occupational Taxes (f/k/a Business Licenses) (annual)

1.	admin. fee - *NOTE: add employee fee*	60.00
2.	0 to 10 employees (per employee)	12.00
3.	> 10 employees (per employee)	8.00
4.	per practitioner fee (alternative) [1]	200.00

B. Alcoholic Beverage Licenses & Permits (annual)

1.	application fee	no charge
2.	distilled spirits, retail license- initial	5,000.00
3.	distilled spirits, retail license - renewal	1,500.00
4.	distilled spirits, wholesale permit	100.00
5.	malt beverages & wine, retail license	500.00
6.	malt beverages & wine, wholesale permit	100.00
7.	malt beverages only, wholesale permit	100.00
8.	malt beverages only, wholesale permit [2]	2,500.00
9.	wine only, wholesale permit	100.00
10.	malt beverages & wine, pouring license	800.00
11.	alcohol (spirits, beverages, wine) pouring license	4,300.00
12.	special event license - per event	25.00
13.	catering license	250.00
14.	private club pouring (beer & wine)	500.00
15.	Limited pouring (beer & wine)	500.00
16.	Brewpub license	500.00
17.	Specialty Shop – Limited Sales	$250.00
18.	Amenity Permit	$100.00

C. Adult Entertainment Licenses

1.	Adult Entertainment Licenses (annual)	400.00
2.	Adult Entertainment Permit (employee per annum)	150.00

D. Bed & Breakfast Establishment License (annual) 100.00

E. Outdoor Sales & Vending Permits

1.	application fee	no charge
2.	garage sale permit (per event)	no charge
3.	flea market, indoor (annual)	100.00
4.	flea market, outdoor (per event)	100.00
5.	flea market, outdoor (annual) $35/table > 10 +	350.00
6.	peddlers license (annual)	100.00
7.	vending permit [3]	10.00

56-1: LICENSES & PERMITS (CONT.)

F. Tour of Homes & Group Tour License/Permits

1.	tour management license/permit [4]	$500.00
2.	tour permit - date reservation (refundable)	$100.00
3.	tour permit (per tour) [4]	$3000.00
4.	group tour operator license	see 56-1, A
5.	group tour permit [5]	$50.00

G. Parades, Demonstrations, Special Events, etc. Permits

1.	application fee	$100.00
2.	permit fee (based upon scale of event)	TBD

H. Sidewalks, Streets & Other Public Places Permits (annual)

1.	sidewalk cafe	$100.00
2.	appearance zone	no charge
3.	publication rack - all sizes (per annum)	$65.00

56-2: ANIMAL CONTROL

A. Registration Fees

1.	dog (each) – January 1 to July 1	15.00
2.	dog (each) - after July 1	20.00
3.	dog, spayed/neutered (each) - January 1 to July 1	5.00
4.	dog, spayed/neutered (each) - after July 1	10.00

B. Impound Fees (per animal)

1.	1st incident	sterilized: 15.00	unsterilized:	25.00
2.	2nd incident	sterilized: 20.00	unsterilized:	50.00
3.	3rd incident	sterilized: 30.00	unsterilized:	75.00
4.	4th+ incident	sterilized: 40.00	unsterilized:	100.00
5.	Livestock/exotic	sterilized: 25.00	unsterilized:	10.00/day
6.	rabies quarantine		add:	10.00
7.	transport fee			25.00

TBD To be determined by City Manager

[1] practitioner employed exclusively by the U.S. government exempt

[2] wholesale distributors with principal place of business in city

[3] street/ commercial/residential property vending, per day and per location - special events only; not to exceed $50.00

[4] non-profit fee exemption; non-profit fee exemption for tour permit, if non-profit owns or operates a public attraction

[5] valid for a maximum number of ten (10) group tours per annum

56-2: ANIMAL CONTROL (CONT.)

C. Boarding Fees (per animal, per day)

1.	1st incident	sterilized: 5.00	unsterilized:	10.00
2.	2nd incident	sterilized: 25.00	unsterilized:	30.00
3.	3rd incident	sterilized: 30.00	unsterilized:	40.00
4.	4th+ incident	sterilized: 40.00	unsterilized:	50.00
5.	rabies quarantine		add:	5.00

D. Monitoring Fees (per animal, per year)

1.	dangerous dog	100.00
2.	vicious dog	300.00

E. Adoption Fees (option 1: basic, includes only sterilization with the option for rabies vaccination. All other services to be obtained through a vet.)

1.	feline, male	35.00
2.	feline, female	45.00
3.	canine, male < 50 lbs.	55.00
4.	canine, male > 50 lbs.	75.00
5.	canine, female < 50 lbs.	65.00
6.	canine, female > 50 lbs.	85.00
7.	rabies vaccination	add 10.00

F. Adoption Fees (option 2: enhanced, includes sterilization, vaccinations, microchip, and Capstar. All other services to be obtained through a vet.)

1.	feline, male	83.00
2.	feline, female	93.00
3.	canine, male < 50 lbs.	112.00
4.	canine, male > 50 lbs.	132.00
5.	canine, female < 50 lbs.	122.00
6.	canine, female > 50 lbs.	142.00

56-3: PUBLIC UTILITIES

GAS DEPARTMENT

A. Gas Establishment of Service

1.	deposit – residential	3/12 of est.gas charges for 12 mo.
2.	Deposit – commercial	2/12 of est. charges for 12 mo.
3.	reconnection	50.00

B. Gas Installation / Connection Fees and Discounts [6]

1.	tap fee, includes 100 feet of pipe (unless there is an installation of a natural gas water heater or furnace in which case there is no charge)	200.00
2.	over 100 feet of pipe (per foot)	1.75
3.	gas water heater discount	- 400.00
4.	gas tankless water heater	-400.00
5.	gas furnace discount	-500.00
6.	gas logs/grill/lights discount	- 100.00
7.	gas range/stove	- 200.00
8.	dryer	-100.00
9.	Generator	-100.00
10.	Pool Heater	-200.00

***Contractor Incentive is $50 per appliance.**

56-3: PUBLIC UTILTIES (CONT.)

C. Gas Base Rate Name and Established Rat

	name	*rate (June-14)*	*name*	*rate (June-14)*	**Rate – June-14**
1.	GBL175	$9.00	7. GBAL1400	$20.00	
2.	GBAC250	9.00	8. GBAL2300	25.00	
3.	GBAL425	13.00	9. GB3M	25.00	
4.	GBAC630	13.00	10. GB5M	25.00	
5.	GBAL800	16.00	11. GB16M	30.00	
6.	GBAL1000	16.00	12. GB7M	30.00	

D. Gas Rates per thousand cubic feet — set monthly

WATER DEPARTMENT

E. Establishment of Service

1.	deposit - residential		100.00
2.	Deposit – commercial	2/12 of est. charges	for 12 mo.
3.	reconnection		30.00

F. Water Connection Fees [7] [8]

1.	3/4"	$1,000.00	5.	3"	$16,000.00
2.	1"	2,500.00	6.	4"	25,000.00
3.	1.5"	5,000.00	7.	6"	50,000.00
4.	2"	8,000.00	8.	8"	80,000.00

G. Water Tap Fees [7] [9]

1.	3/4"	$1,500.00	4.	2"	$2,800.00
2.	1"	1,600.00	5.	> 2"	TBD
3.	1.5"	2,200.00			

H. Fire Sprinkler System Monthly Fee [10] [11]

1.	3/4"	$2.00	6.	4"	$50.00
2.	1"	3.00	7.	6"	110.00
3.	1.5"	8.00	8.	8"	195.00
4.	2"	12.00	9.	10"	250.00
5.	3"	28.00			

I. Water Readiness to Serve Fee [12] (monthly)

1.	3/4"	$8.00	5.	3"	$120.00
2.	1"	20.00	6.	4"	400.00
3.	1.5"	40.00	7.	6"	640.00
4.	2"	64.00	8.	8"	1,120.00

[6] total discounts shall not produce a credit

[7] For mixed use, commercial, or industrial application, the connection fee shall be the greater of a) scheduled wastewater connection fee based on water meter size, or b) the projected daily flow of wastewater (as determined by the City Manager) in gallons multiplied by $6.00. Rates do not include bores or line extensions.

[8] For multi-family residential applications, the connection fee shall be the greater of a) scheduled water connection fee based on water meter size or b) number of units in the complex multiplied by $1,000.00.

[9] In developments where taps were made during subdivision construction, tap fee shall not be charged; only connection fee and meter set fee ($150.00) shall be charged. Where a tap must be made by city, a tap fee shall be charged.

[10] based upon unmetered fire main size

[11] Fire Hydrant on Private Property Readiness to Serve Fee: $5.00 per month per fire hydrant connected to municipal water system and located on private property

[12] For multi-family residential applications, the monthly readiness to serve fee shall be the greater of a) scheduled meter size fee, or b) number of units in the complex multiplied by $4.60.

J. Water Rates – Residential/Irrigation

1.	0-4000 gallons	$6.46
2.	4000-8000 gallons	$6.72
2.	8000+ gallons	$7.24

K. Water Rates – Commercial

1.	0-10,000 gallons	$6.68
2.	10,0001+ gallons	$6.94

L. Water Rates – Industrial $6.89

56-3: PUBLIC UTILITIES (CONT.)

WASTEWATER DEPARTMENT

M. Sewer Connection Fees [7] [13]

1.	3/4"	$1,500.00	5.	3"	$24,000.00
2.	1"	3,750.00	6.	4"	37,500.00
3.	1.5"	7,500.00	7.	6"	75,000.00
4.	2"	12,000.00	8.	8"	120,000.00

N. Sewer Tap Fee [7] [14]

1.	4"	$1,920.00	2.	6"	$1,980.00

O. Sewer Readiness to Serve Fee

1.	3/4"	$8.00	5.	3"	$120.00
2.	1"	20.00	6.	4"	400.00
3.	1.5"	40.00	7.	6"	640.00
4.	2"	64.00	8.	8"	1,120.00

P. Sewer Rates

1.	Per 1000 gallons	$6.30
2.	Flat Rate	20.00

SANITATION DEPARTMENT

Q.	**Residential** per month – garbage only	$16.00
R.	**Residential** per month – garbage and recycling	$12.00
S.	**Additional Garbage Receptacle (per month)**	$2.00
T.	**Commercial/Industrial** per cubic yard	$3.60
U.	**Recycle Bin**	$10.00
V.	**Residential Garbage Receptacle** (replacement)	$50.00
W.	**Deposit, Residential** – garbage only	$20.00
X.	**Deposit, Commercial** - garbage only	TBD

56-4: PUBLIC WORKS

FIRE DEPARTMENT

A. Plan Review Fees

1.	premises (0-10,000 sq.ft.)	$100.00
2.	premises (10,000 > sq.ft.)	.02 sq. ft. + 100.00
3.	fire suppression system plan	125.00
4.	fire alarm plan	125.00

B. Fire Marshal Inspections

1.	new construction	no charge
2.	fire hydrant flow test fee	per test / $165.00
3.	annual check-up	no charge
4.	violations - 1st follow-up visit	no charge
5.	violations - successive visits, each	100.00
6.	carnivals, fairs, special events, etc.	50.00
7.	occupational tax Certificate of Occupancy	50.00

BUILDING & CODE DEPARTMENT [15] [16]

STREET DEPARTMENT

A. Permit Fees

1.	right-of-way encroachment permit	$30.00
2.	paving cut / bore permit	45.00

56-5: PLANNING & DEVELOPMENT

SUBDIVISION REVIEW

A.	**Plat Review Meeting**	no charge
B.	**Conceptual plat**	$50.00
C.	**Minor Subdivision** (less than 4 lots)	
1.	final plat review, first two lots	25.00
2.	additional lots (each)	25.00
D.	**Major Subdivision** (5 lots or more)	
1.	preliminary plat review	50.00 + 25.00 per lot
2.	final plat review [17]	50.00

LAND USE REVIEW

E.	**Zoning Verification (land use only)**	no charge
F.	**Zoning Pre-application Review Meeting**	no charge
G.	**Zoning Action**	
1.	text amendment	$150.00
2.	map amendment - extant individual parcel in current residential or industrial zone	150.00
3.	map amendment - planned development	550.00
4.	map amendment - other than (2) (3)	300.00
5.	conditional use - residential zone	150.00
6.	conditional use - non-residential zone	250.00
7.	variance - single item	$150.00
8.	variance - multiple items	300.00
9.	modification of zoning conditions/PUD	150.00
H.	**Comp Plan/FLUM Amendment - Type III**	300.00
I.	**Comp Plan/FLUM Amendment - Type II**	250.00
J.	**Comp Plan/FLUM Amendment - Type I**	150.00
K.	**DRI Report**	300.00
L.	**Annexation Request** – parcel with a portion already inside the city limits	city atty.fees+150.00
M.	**Annexation Request**	300.00
N.	**TDR Preliminary Application** - sending parcels	125.00
O.	**TDR Final Application** - receiving parcels	250.00

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[13] For multi-family residential applications, the connection fee shall be the greater of a) scheduled wastewater connection fee based on water meter size, or b) number of units in the complex multiplied by $1,500.00.

[14] In subdivisions where taps were made during subdivision construction and only location of the tap is necessary, tap fee shall not be charged; only connection fee shall be charged in this case.

[15] To arrange inspections or secure permits, please contact the Madison Planning Department; all associated fees shall be made payable to the City of Madison.

[16] Fees shall be those fees as published and utilized by the Morgan County Building & Zoning Office as of May 1, 2015.

[17] No charge for residential single lot development.

PLAN REVIEW

P.	**Engineer Review Fees** [18]	
1.	application fee	$100.00
2.	hydrological study or report	250.00
3.	site, staking, soil erosion and sedimentation, grading, drainage, tree protection/tree replacement/landscape, irrigation, paving, street, streetlight plans (per sheet)	60.00
4.	landscape inspection (< 3 acres)	100.00
5.	landscape inspection (> 3 acres)	250.00
6.	landscape re-inspection	75.00
7.	utility location	no charge
8.	utility plan - application fee	80.00
9.	utility plan/water - inspection fees (per linear foot)	0.08
10.	utility plan/wastewater - inspection fees (per linear foot)	1.60

56-5: PLANNING & DEVELOPMENT (CONT.)

CODE REVIEW [16] [19]

DESIGN REVIEW

Q.	**Pre-Application Review Meeting**	no charge
R.	**COA Application - administrative review**	$10.00
S.	**COA Application - changes to existing**	20.00
T.	**COA Application - new construction**	100.00

SIGN REVIEW

U.	**Sign Application** (includes up to 5 signs)	$25.00
V.	**COA - Administrative Review**	no charge
W.	**Permit,** valuation > $1,000	30.00
X.	**Permit,** valuation $1,000 >	$30.00 + $5.00/$1000
Y.	**Temporary Sign / Banner**	$20.00 + $100.00 bond

56-6: PRINTED MATERIALS

A.	**Duplication**	
1.	copies (1-10)	no charge
2.	copies (10 or more) (per copy)	$0.10
3.	color copies (produced in house) (per copy)	1.00
4.	blueprints (per page)	5.00
B.	**Stock Materials** [20]	
1.	Code of Ordinances	$250.00
2.	Construction & Design Standard Details	25.00
3.	Madison Historic Preservation Manual	25.00
4.	Historic Preservation Design Review Packet	no charge
5.	Historic Preservation CD Rom	10.00
6.	Subdivision Regulations	10.00
7.	Street Map (when in stock)	15.00
8.	Zoning Ordinance	20.00
9.	Zoning Map (when in stock)	15.00

56-7: CEMETERY

A.	**Cemetery Fees**	
1.	burial registration fee	no charge
2.	Fairview plots - current city resident (per grave)	$200.00
3.	Fairview plots - non-resident (per grave)	300.00
4.	Memorial plots - current city resident (per grave)	500.00
5.	Memorial plots - non-resident (per grave)	1000.00

NOTE: No further plots for sale in Old Cemetery or New Cemetery.

56-8: PUBLIC SAFETY/POLICE DEPARTMENT

A.	**Accident Report**	$5.00
B.	**Incident Report**	$5.00
C.	**DVD**	$25.00
D.	**Shipping**	6.95
E.	**Precious Metals & Gems Dealer**	
1.	Registration	$25.00
2.	Annual Renewal	10.00

56-9: FACILITY RENTAL

A.	**Meeting Hall – Non Profit Organization Rental Fees**	
1.	Rental Fee	$50.00
2.	AV Fee – Week Day	FREE
3.	AV Fee – Weeknight	$50
3.	AV Fee – Weekend	150.00
B.	**Meeting Hall – For Profit Organization Rental Fees**	
1.	Rental Fee	$200.00
2.	AV Fee – Week Day	FREE
3.	AV Fee – Weeknight	$50
3.	AV Fee – Weekend	150.00

[18] Fee covers three (3) successive submittals; if plans are not approvable on third submittal, a fee the same as the initial fee shall be charged for the fourth submittal.

[19] See also Public Works: Fire Department: plan review fees.

[20] On-line editions published at: *www.madisonga.com* **NOTE: On-line editions may not contain the most recent revisions; for confirmation, please contact the City Clerk's Office.**

Appendix E:

Glossary

Glossary

Accounting System - The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity or fund.

Accrual Basis - Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

Activity - An organizational classification composed of related work programs aimed at accomplishing a major service or regulatory program for which a government is responsible. Activity expenditure functions relate to the primary purpose/service for which expenditures are made.

Ad Valorem Taxes - Taxes levied on real and personal property according to valuation of the property and the tax rate.

Appropriation - A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes.

Assessed Valuation – An established value for real and personal property for use as a basis in levying ad valorem taxes.

Balanced Budget – A budget in which planned revenues equal planned expenditures.

Base Budget - The base budget includes the approved expenditures required to provide the necessary resources to continue current work programs in support of approved goals and objectives. Service changes and capital improvements are not included in the base budget.

Bond - A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget - An annual financial plan embodying estimated expenditures for providing services and the proposed means of financing them.

Capital Budget - The appropriation of bonds or revenues for improvements to City facilities, including buildings, streets, water/sewer lines, or parks. Capital Expenditure - An addition to the value of a fixed physical asset, constructed or purchased, that has a useful life of more than one year and which costs $2,500 or more.

Capital Improvement Program Projects (CIP Projects) - Construction, renovation, or physical improvement projects costing more than $2,500 are termed capital expenditures or CIP Projects. These projects may include the maintenance or renovation of an existing structure or the construction of a new facility.

Capital Outlay - Capital items are defined as tangible items such as tools, desks, machinery, and vehicles costing more than $2,500 each and having a useful life of more than one year.

Commodities - Items of expenditure in the operating budget which, after use, are consumed or show a material change in their physical condition and which are generally of limited value and/or are characterized by rapid depreciation. Office supplies, postage, and small fixed assets are examples of commodities.

Glossary

Community Development Block Grant (CDBG) - A Federal domestic assistance grant to develop viable urban communities by providing decent housing and a suitable living environment as well as expanding economic opportunities for persons of low and moderate income.

Contingency - Funds that are included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contract Services - Items of expenditure for services the City receives primarily from an outside company. Utilities, rent, travel, and advertising are examples of outside services.

Debt Service - Payments of principal and interest to lenders or creditors on outstanding debt.

Department - A department may refer to a single activity or a grouping of related activities that help carry out the overall mission of service centers.

Employee Benefits - Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for social security, pension, and medical and life insurance plans.

Encumbrance - Commitment of funds to be used for goods and services not yet delivered.

Enterprise Fund - A self-supporting fund designed to account for activities supported by user charges. In the City of Madison, the enterprise funds are Water & Sewer, Natural Gas, and Sanitation.

Expenditure - The payment of cash or the incurring of a liability for the acquisition of goods and services.

Factor – An important contributor to an outcome. Fiduciary Fund - Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal Year - The accounting period for which an organization budgets and accounts for its financial transactions. In the City of Madison, the fiscal year is the same as the calendar year.

Franchise Fee - A fee levied on utilities and parking services, for use of City rights-of-way.

Fund - A set of interrelated accounts to record revenues and expenditures for the purpose of carrying out specific objectives.

Fund Balance – The difference between assets and liabilities in a fund, categorized as assigned or unassigned.

General Fund - The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the regular day-to-day operations of the City.

General Fund Contribution - Subsidy to a fund which is not supported by its own revenues, rather it is supported by tax revenue.

General Obligation Bonds - Bonds used to finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from property taxes and these bonds are backed by the "full faith and credit" of the issuing government.

Generally Accepted Accounting Principles (GAAP) - A set of standard rules and procedures used to account for funds. Goal - A measurable statement of desired conditions to be maintained or achieved.

Glossary

Governmental Funds - These funds are used to finance the acquisition, usage, and balances of the City's expendable financial resources. The City utilizes the following types of governmental funds: General Fund, Special Revenue Funds, Capital Improvements Funds.

Grade - A measurement on the City's pay plan scale used to assign pay to job classifications.

Grant - An award of funding provided by a governmental unit or other type of organization in aid or support of a particular governmental function or program.

Indicator - A measure or combination of measures that allows the observer to know whether performance is in line, ahead of, or behind for a specific service or activity at a specific level.

Infrastructure - Physical assets such as streets and buildings.

Interfund Transfers - Amounts transferred from one fund to another, primarily for work or services provided.

Local Option Sales Tax (LOST) - State legislation allows local governments to levy an additional sales tax in its jurisdiction. The City of Madison currently collects a percentage of proceeds based on a 1% voter-approved local option. The use of these funds is unrestricted.

Major Code - The primary level of accounting for revenues and expenditures. Major codes define the main objective of a group of individual accounts.

Mandate - A legal requirement that a jurisdiction provide a specific service at a specific level.

Millage Rate - The tax rate on property. One mill equals $1 per $1,000 of assessed property value.

Minor Code - The secondary level of accounting for revenues and expenditures. Minor codes clearly define specific transactions, such as "current property tax revenue" or "professional purchased services".

Modified Accrual Accounting - A basis of accounting used by government entities to measure the current financial resources in governmental fund financial statements. Revenues are recognized when they become available (able to finance expenditures within 60 days) and measurable (reasonably estimated). Expenditures are recognized when incurred.

Objective - A strategic decision to be attained or a purpose to be achieved within a defined timeframe.

Operations Budget - Referred to as an operating budget, it is the portion of the financial plan that pertains to daily operations which provide basic governmental services. The operating budget contains appropriations for such expenditures as salaries, supplies, utilities, materials, travel, and fuel.

Ordinance - A formal legislative enactment by the City Council which has the full force and effect of law within the boundaries of the City.

Organization Chart - A diagram representing the authority, responsibility, and relationship among business structures within the organization.

Other Expenses - Items of expenditure primarily for payments and contributions to other City funds, public agencies, and private/non-profit agencies, which sell services to or receive a contribution from the City.

Performance Measures – Specific, quantitative measures of work performed or results obtained within an activity or program.

Personnel Services - Items of expenditure in the operating budget for salaries and wages paid for services performed by City employees; personnel services include fringe benefit costs associated with City employment.

Program - An organized set of related work activities within a service center or a department which are directed toward a common purpose or goal and represent a well-defined use of City resources. Each City department is usually responsible for several related service programs.

Glossary

Projected - An estimation of revenues and expenditures based on past trends, current economic conditions, and future financial forecasts.

Property Tax - A tax levied on the assessed value of real and personal property. Generally, assessed value is 40% of market value.

Proprietary Funds - All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds. The City utilizes one type of proprietary fund: Enterprise Funds.

Retired Debt - Repayment in full of general long-term debt principal and interest. Revenue - Money or income received by the City from external sources, such as taxes collected or an amount received for performing a service.

Revenue Bonds - Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest due on the bond.

Risk Management - The coordinated and continuous effort to minimize potential financial and human resource losses arising from workers compensation, liability, and property exposures.

Self-Insurance - The formal assumption or partial assumption of risks and the accounting of results. Specific accounts or funds are set aside to fund the risks; losses which occur are charged against those accounts or funds.

Special Purpose Local Option Sales Tax (SPLOST) - A 1% voter-approved addition to the sales tax to be used only for specified capital purposes.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources, excluding special assessments, expendable trusts, or major capital projects. These funds are legally restricted to expenditures for specified purposes.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are water, sewer, and residential refuse fees.

Vision Statement - A meaningful statement that describes the future of the organization as seen through the eyes of the customer, stakeholder, employee, and citizens