

**RESOLUTION NO. 2023-235-R**

**A RESOLUTION TO ADOPT THE ANNUAL OPERATING BUDGET FOR THE CITY OF MADISON, ALABAMA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND ADOPTING POLICIES FOR THE IMPLEMENTATION OF SAID BUDGET.**

**WHEREAS**, the Mayor, Finance Committee of the City Council, and the Finance Department have proposed a budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

**WHEREAS**, the City Council of the City of Madison, Alabama, desires to adopt an official Annual Operating Budget for the City of Madison, Alabama, for the Fiscal Year 2024.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Madison, Alabama, sitting a regular session on the 25<sup>th</sup> day of September 2023, as follows:

1. The Fiscal Year 2024 Annual Operating Budget Documents provide for total use of Beginning Resources, Estimated Revenues and Other Financing Sources as follows:

A. General Fund	\$70,668,372
B. Special Revenue Funds	\$64,703,701
C. Debt Service Funds	\$19,834,000

2. The Fiscal Year 2024 Annual Operating Budget Documents provide for total Estimated Expenditures and Other Financing Uses as follows:

A. General Fund	\$70,668,372
B. Special Revenue Funds	\$64,703,701
C. Debt Service Funds	\$19,834,000

3. The authorized strength of the City's personnel for the 2024 fiscal year is hereby determined to be only those job positions authorized and budgeted for in the salary account (A/C # 1101-00) of each department's budget as of the 1<sup>st</sup> day of October 2023. Changes to the strength of the City's personnel or any changes to, or creation of, job positions within a department must first be approved by the Human Resource Committee of the City of Madison, Alabama, and then by a majority vote of the City Council of the City of Madison, Alabama.

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

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

5. A Cost-of-Living Adjustment (COLA) of three percent (3%) is hereby authorized and directed. The COLA shall become effective on Monday, the 2<sup>nd</sup> day of October 2023, and shall be given in accordance with the terms and provisions of the amended Personnel Policies and Procedures.
6. The IRS Standard Mileage Rate in place at the time of travel shall be the mileage rate authorized to reimburse City employees for City business trips in lieu of furnishing a City-owned vehicle.
7. All expenditures of City funds for labor, services, or work, or for the purchase or lease of materials, equipment, supplies, or other personal property, involving thirty thousand dollars (\$30,000.00) or more, shall be purchased from vendor awarded bids by the North Alabama Cooperative Purchasing Association, National Intergovernmental Purchasing Alliance, Sourcewell Purchasing Cooperative (formerly the National Joint Powers Alliance), National Purchasing Partners, National Cooperative Purchasing Association, U.S. Communities Government Purchasing Alliance, Omnia Partners Public Sector, The Interlocal Purchasing System ("TIPS"), the State of Alabama, or the City of Madison's own bid. Exceptions are purchases exempt from the Competitive Bid Law of the State of Alabama.
8. All expenditures of one-hundred thousand dollars (\$100,000.00) or more of City funds for construction, repair, renovation, or maintenance of public buildings, structures, sewers, waterworks, roads, bridges, docks, underpasses, and viaducts as well as any other improvement to be constructed, repaired, renovated, or maintained on public property and to be paid in whole or in part, with public funds or with financing to be retired with public funds in the form of lease payments or otherwise is subject to the State of Alabama Public Works Bidding Procedures located in Title 39 of the Code of Alabama.
9. All encumbrances outstanding as of September 30, 2023, are closed to the appropriate fund balances.
10. The Fiscal Policy of the City of Madison allows for Administrative Budget Adjustments. These adjustments occur on the department level. Department Heads may adjust line-items within their departments' budgets if the adjustments do not increase or decrease the department's total overall budget. However, the Finance Committee of the City Council of the City of Madison, Alabama, must review and approve any adjustments within a department more than six thousand five hundred dollars (\$6,500.00), any adjustments that increase or decrease the personnel services general ledger accounts (salaries, overtime, payroll taxes), and any increases or decreases to capital outlay line-items.
11. Budget adjustments that may cause a net change in the overall budget or changes in funding a capital project require approval by a majority vote of the City Council of the City of Madison, Alabama, except as noted in paragraph 14, below.
12. All travel and related expenditures for both employees and City Council members shall follow the guidelines in the Travel and Training Reimbursement Policies for the City of Madison, as adopted in Resolution 2022-41-R for City Council members and Resolution 2022-43-R for City Employees.

13. All purchases made with a City purchasing card, whether by employees or City Council members, shall follow the guidelines laid out in the Purchasing/Credit Card Policy for the City of Madison, Alabama, as amended by Resolution No. 2017-01-R on the 9<sup>th</sup> day of January 2017. For City Council member purchasing and card charges, in instances where Resolution No. 2017-01-R requires Department Head approval, the Finance Committee shall assume the responsibility of reviewing expenditures, and the Chair of the Finance Committee shall sign purchasing card authorization documents.
14. All appropriations to Outside Agencies shall follow the "Guidelines for Funding Outside Agencies" as approved by the Finance Committee of the City Council of the City of Madison, Alabama, on the 14<sup>th</sup> day of August 2023, by Resolution No. 2023-245-R.
15. The Director of Finance is hereby granted the authority to adjust said annual operating budget for any, and all, donations or grants accepted into the City by the Madison City Council. The vote by the Madison City Council to accept the donation or grant shall be the authorization to amend the annual operating budget. The Beginning Resources, Estimated Revenues, and Other Financing Sources section of the budget shall be adjusted for the donation or grant. In addition, the correct expenditure account line item within the Expenditures and Other Financing Uses section of the budget shall be adjusted for amount of donation or grant.
16. If the following conditions are satisfied, Mayor is hereby authorized to execute agreements and purchase orders with values less than that required for the competitive bidding as described in Sections 7 and 8 of Resolution No. 2023-235-R and applicable state law. The conditions for qualifying purchases under this Section C are as follows:
  - a) The City Council has authorized the expenditure in the FY 2024 budget, as set forth in this Resolution No. 2023-235-R.
  - b) The Department head requesting a purchase shall use reasonable best efforts to obtain the best price for purchases that qualify under this Section, but Department Heads are no longer required to seek multiple quotes for qualifying purchases under applicable bid law limits.
  - c) The Department Head requesting a purchase or contracting work below the applicable bid law limit submits the item for review to both the Legal Department and the Finance Department, and both departments must approve pursuant to applicable law and purchasing procedures before the purchase is made or contracting work performed.
  - d) That if the City Attorney advises that the City should enter an agreement for services or contracting work for qualifying purchases, then work will not begin until both the Mayor and vendor or contractor have signed an agreement approved as to form by the City Attorney.

- e) That any agreement or purchase made under this Section C shall be submitted to the Finance Committee for review, as well as the City Council for ratification, at their next regularly scheduled meeting.

**READ, APPROVED AND ADOPTED** this 25<sup>th</sup> day of September 2023.

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**Ranae Bartlett, President  
Madison City Council  
City of Madison, Alabama**

**ATTEST:**

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

**ADOPTED** this \_\_\_\_\_ day of September 2023.

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**Paul Finley, Mayor  
City of Madison, Alabama**