

"City of Champions"
Mayor Sherman Guyton

City of Gadsden
Operating Budget
Fiscal Year 2009



Walt Higgins, District 1
J.R. Countryman, District 2
Robert Avery, District 3
Robert Echols, District 4 (President Pro Tem)
Bill C. Stewart, District 5
Johnny Cannon, District 6
Ben Reed, District 7 (President)

Lisa Rosser, Finance Director

Budget Message

Fiscal year 2008 was no doubt a year of challenge, as Mayor Guyton and his administration began their second year in office. As we came to the end of the fiscal year we saw the greatest one day drop in the stock market in U.S. history. Throughout the year we were continually battling a downward spiral in our economy and at the same time trying to avoid a layoff of city personnel, as well as a reduction in services to our citizens. It was through diligence and hard work that this administration accomplished those goals.

Even with the many adverse factors affecting our city, there continued to be encouraging signs. With the rezoning of the Cameron Development from residential to industrial, this administration was successful in the recruitment of a large industrial development on this property as a formal agreement was signed on July 16, 2008 with Keystone Foods, LLC for the purchase of 98.05 acres. This not only included a \$118 million dollar investment by Keystone Foods, but also a \$11 million dollar investment for a cold storage facility on the development site. This agreement also brought forth the four-laning of Airport Road, including the installation of water and sewer which promises to enhance industrial recruitment. Not only were exciting things happening at the Airport Industrial Park but at Goodyear as well, where we saw the much anticipated 204,000 square foot expansion and modernization of the plant begin to take place. There were also encouraging signs through commercial development with the completion and opening of J.C. Penney's and Books-a-Million at the Gadsden Mall, as well as the new Santa Fe Steak House at the Hwy 77/I59 Exchange. As we look to FY 2009, may we continue to be aggressive in our efforts for the recruitment of industrial and commercial prospects to help stimulate our economy.

Significant factors that took place in FY2008 were the completion of the Riverfront Bait Shop project which had been on-going the past three years. The impact of this project has already been felt by the First Annual Coosa Landing Super Tournament which brought 375 fishermen and women to our great city. The "Save Our Neighborhood" program continued to be proven successful as we have seen great improvements in our inner city neighborhoods through crime reduction, debris removal and the rehabilitation of existing dwellings.

Even with the impact of an overall slumping economy, the revenues for the City of Gadsden continued to be stable as we slightly exceeded the budget in the General Fund and Capital Improvement Fund. In light of this fact, we were able to project an increase from \$6,380,000 to \$6,550,000 in the FY2009 Capital Improvement budget. The CIF budget provides funding for street and drainage improvements, community revitalization, recreation, improvements to public facilities, as well as the administration's continued support for the Industrial Development Authority, Commercial Development Authority and the Workforce Development project. In the General Fund, sales tax, occupational license fees, property tax, lodging tax and business license fees were all slightly above budget. The General Fund budget for FY2009 has projected revenues of \$45,697,800. The balanced budget presented to the City Council by Mayor Guyton was approved by a 7-0 vote. This budget included no layoffs, no reduction in services to citizens, a 2.5% step increase for active employees with no increase in health care premiums as well as a one time lump sum distribution to retirees. This budget also included the addition of three firefighters for the new fire station on Airport Road as well as the addition of five police officers.

We now look to the future – a future of unknowns - a future of uncertainty not only for the City of Gadsden but for our country. A future of change as a new president will be elected in November. Even in the midst of uncertainty, we look with excitement to the things that are happening in our city as we are currently in the process of building a wedding chapel at Noccalula Falls and a skateboard park at the Softball Complex. In FY2009, we hope to see projects such as the building of the Department of Human Resources, the lighting of the Broad Street Bridge, as well as the Hwy 411 Enhancement Project all successfully completed. As we begin the new year, may we continue to be united and steadfast in our efforts to provide quality services to our citizens. May we also continue to be fiscally responsible to the taxpayers to whom we spend their tax dollars and may we look with great anticipation as to what the 2009 fiscal year might hold for this administration.

Lisa Rosser
Finance Director

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Budget Ordinance

Organizational and Community Profile

Organizational Profile

Organization Chart

Position Summary

Departmental Directory

Organizational Profile

The organization of Gadsden city government is illustrated on the following pages. As the Chief Executive Officer, the Mayor must enforce the city charter and ordinances of the City, recommend policy to the City Council, and is responsible for the orderly operation of the City. The Mayor prepares and recommends the budget. The Mayor can attend council meetings, has veto power, but cannot vote. The Council exercises the legislative powers of the City. The Council reviews, recommends, enacts and amends all proposed ordinances. The Council adopts the budget.

City operations have been divided into the following sections for presentation purposes: General Government, Internal Services, Public Safety, Recreation and Cultural Services, Public Works Services, Urban Development, and Non-Departmental Appropriations. These sections provide strategic, budgetary, and performance information for each department. Included in the presentation are the funding sources, goals, functions and budget summary for each department.

General Government

Departments that primarily provide support for the executive and legislative bodies of city government and represent the tax collection and enforcement authority for the City. Included in this section are the Offices of the Mayor, City Council, the Revenue and Legal Departments.

Internal Services

Departments that primarily provide services and support to other city departments and provide support of the operations of the City as an entity. Included in this section are M.I.S., the Finance Department, Purchasing, Fleet Management, Risk Management, and the Personnel Department which includes the Civil Service Board.

Public Safety

Departments and divisions that are responsible for providing a safe community environment and protecting the citizens' lives, health, and property by taking direct actions and leading efforts to reduce crime, violence and environmentally unsafe conditions. Their combined efforts provide a community where citizens can enjoy life without fear. Included in this section are the Police and Fire Departments, Animal Control, Municipal Court, Communications, and the Emergency Management Agency.

Recreation and Cultural Services

Departments that provide the community an opportunity to participate in recreation and social programs, sponsor programs and provide facilities for the aging, promote special community events and provide residents with library and information services. Included in this section are the Parks and Recreation Department, Convention Hall, Noccoalula Falls Park, the Library, the Museum of Art, and Forrest Cemetery.

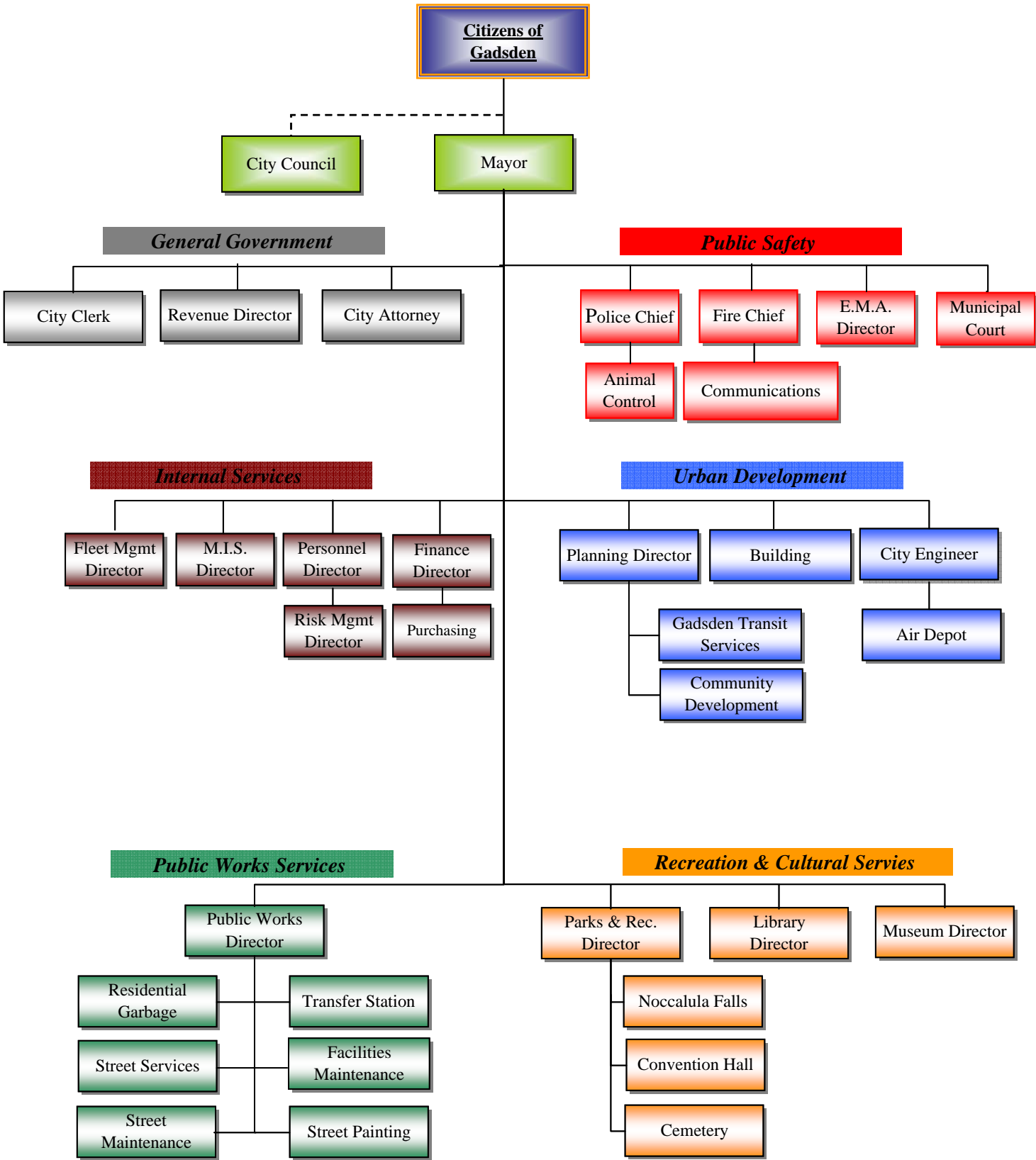
Public Works Services

Departments that are responsible for the collection and disposal of solid waste and yard waste, seasonal leaf collection, mowing and maintaining the rights-of-way along City street, maintaining street and drainage infrastructures, maintaining all signage and marking of City streets. Included in this section are Residential Garbage, Street Services, Street Maintenance, Street Painting, Facilities Maintenance, and the Transfer Station.

Urban Development

Departments that provide comprehensive planning, design, development, and regulation for orderly economic growth and maintenance of the City. Included in this section are the Engineering Department which includes the Air-Depot, the Planning and Building Departments, Community Development and Gadsden Transit Services.

City of Gadsden Organization Chart



Position Summary

Department / Position	# Of Positions
Mayor's Office	
Mayor	1
Administrative Assistant	1
Director of Economic Development & Government Affairs	1
Executive Secretary to Mayor	1
Secretary to the Mayor's Office	1
Total	5
City Council	
Elected Officials	7
Total	7
Finance	
Director of Finance	1
Accounting Supervisor	1
Senior Accountant	1
Payroll Coordinator	1
Administrative Office Assistant	1
Finance Accounting Assistant	2
Total	7
M.I.S.	
Director of M.I.S.	1
Chief Programmer	3
Computer Operator	1
Part-Time	1
Total	6
Purchasing	
Assistant Purchasing Agent	1
Total	1
Revenue	
Director of Revenue	1
Senior Revenue Officer	1
Revenue Auditor	1
Revenue Accounting Assistant	3
Total	6
Revenue - Residential Garbage - Fund 430	
Part-Time	1
Seasonal	1
Total	2

Position Summary

Department / Position	# Of Positions
<i>Personnel</i>	
Director of Personnel	1
Personnel Clerk III	1
Personnel Clerk II	1
<i>Total</i>	3
<i>Legal</i>	
City Attorney	1
Legal Secretary	2
<i>Total</i>	3
<i>City Clerk</i>	
City Clerk	1
Assistant City Clerk	1
Administrative Office Assistant	1
Seasonal	2
<i>Total</i>	5
<i>Municipal Court</i>	
Chief Magistrate	1
Magistrate	5
<i>Total</i>	6
<i>Risk Management - Fund 510</i>	
Director of Risk Management	1
Administrative Office Assistant	1
<i>Total</i>	2
<i>Engineering</i>	
Director of Engineering	1
Superintendent of City Services	1
Chief Engineering Aide	1
Administrative Office Assistant	1
Senior Engineering Aide	3
Engineering Aide	1
Seasonal	1
<i>Total</i>	9
<i>Facilities Maintenance</i>	
Maintenance Manager	1
Heating / Air Conditioning Tech	2
Building Construction Technician	10
Building Maintenance Technician	3
Maintenance Electrician	2
Seasonal	5
<i>Total</i>	23

Position Summary

Department / Position	# Of Positions
<i>Planning</i>	
Director of Planning	1
Assistant Planning Director	1
Associate Planner	1
Zoning Administrator	1
CAD Designer / GIS Analyst	1
Grant Coordinator (Section 8 Grant - Fund 141)	1
Custodial Supervisor	1
Custodial Worker	1
Seasonal	4
<i>Total</i>	<i>12</i>
<i>Building</i>	
Chief Building Official	1
Deputy Building Official	1
Chief Electrical Inspector	1
Chief Plumbing Inspector	1
Housing and Property Code Inspector	1
Administrative Office Assistant	1
Permit Clerk	1
Part-Time	3
Seasonal	1
<i>Total</i>	<i>11</i>
<i>Gadsden Transit Services - Fund 142</i>	
Transit Coordinator	1
Seasonal (Drivers)	31
<i>Total</i>	<i>32</i>
<i>Community Development - Fund 104</i>	
Community Development Projects Coordinator	1
Property and Housing Inspector	1
Secretary	1
Seasonal	1
<i>Total</i>	<i>4</i>
<i>Air Depot - Fund 405</i>	
Maintenance Manager	1
Building Construction Technician	1
Semi-Skilled Laborer	1
Part-Time	1
<i>Total</i>	<i>4</i>

Position Summary

Department / Position	# Of Positions
<i>E.M.A.</i>	
Director of E.M.A.	1
Emergency Management Specialist	3
Seasonal (Chemical Stockpile Program - Fund 150)	2
<i>Total</i>	6
<i>Communications</i>	
Communications Manager	1
Communications Operations Assistant	1
Seasonal	1
<i>Total</i>	3
<i>Library</i>	
Director of Library	1
Librarian	2
Computer Programmer / Analyst	1
Library Assistant II	1
Library Assistant	11
Library Clerk II	1
Library Clerk	3
Part-Time	1
Seasonal	14
<i>Total</i>	35
<i>Museum of Art</i>	
Museum Director	1
Special Assistant to Director	1
Graphic Artist / Project Designer	1
Part-Time	1
<i>Total</i>	4

Position Summary

Department / Position	# Of Positions
<i>Parks & Recreation</i>	
Director of Parks & Recreation	1
Assistant Director of Parks & Recreation	1
Street Cleaning Superintendent	1
Parks Supervisor	1
Administrative Supervisor	4
City Gardener	1
Administrative Office Assistant	1
Recreation Manager III	2
Equipment Operator V	1
Therapeutic Specialist	2
Recreation Manager II	4
Administrative Secretary	1
Crew Leader	2
Recreation Manager I	3
Equipment Operator I	3
Assistant Recreation Manager	9
Gardener	1
Semi-Skilled Laborer	3
Clerk Typist	2
Part-Time	19
Seasonal	81
Seasonal (Summer Food Service Grants - Fund 131)	20
Nutrition Coordinator (Aging Program Grant - Fund 132)	1
Part-Time (Aging Program Grant - Fund 132)	2
Seasonal (Aging Program Grant - Fund 132)	2
<i>Total</i>	<i>168</i>
<i>Convention Hall</i>	
Recreation Manager I	1
Part-Time	1
Seasonal	2
<i>Total</i>	<i>4</i>
<i>Cemetery</i>	
Environmental Services Supervisor	1
Crew Leader	1
Equipment Operator III	1
Secretary	1
Equipment Operator I	1
Semi-Skilled Laborer	1
Seasonal	3
<i>Total</i>	<i>9</i>

Position Summary

Department / Position	# Of Positions
<i>Residential Garbage - Fund 430</i>	
Director of Public Works	1
Crew Leader	1
Sanitation Truck Driver / Operator	9
<i>Total</i>	<i>11</i>
<i>Street Services</i>	
Equipment Operator II	12
<i>Total</i>	<i>12</i>
<i>Transfer Station - Residential Garbage - Fund 430</i>	
Environmental Services Superintendent	1
Environmental Services Manager	1
Equipment Operator V	2
Equipment Operator IV	3
Secretary	1
Equipment Operator I	2
Environmental Inspector	1
Part-Time	2
<i>Total</i>	<i>13</i>
<i>Street Maintenance</i>	
Street Maintenance Superintendent	1
Street Maintenance Manager	1
Environmental Services Manager	1
Equipment Operator V	2
Equipment Operator IV	1
Tree Trimmer Crew Leader	1
Equipment Operator III	4
Crew Leader	7
Tree Trimmer	2
Equipment Operator II	1
Secretary	1
Equipment Operator I	18
Semi-Skilled Laborer	1
Seasonal	21
<i>Total</i>	<i>62</i>
<i>Street Painting</i>	
Graphic Artist / Project Designer	1
Crew Leader	1
Equipment Operator I	2
Semi-Skilled Laborer	1
<i>Total</i>	<i>5</i>

Position Summary

Department / Position	# Of Positions
<i>Fleet Management</i>	
Director of Fleet Maintenance	1
Automotive Shop Superintendent	1
Automotive Shop Supervisor	2
Administrative Supervisor	1
Automotive Mechanic	11
Buyer	1
Automotive Mechanic Helper	2
Secretary	1
Clerk Typist	1
Part-Time	3
Seasonal	1
<i>Total</i>	25
<i>Fire</i>	
Fire Chief	1
Assistant Fire Chief	3
Fire Marshall	1
Fire Training Officer	1
Assistant Fire Marshall	1
Emergency Medical Services Supervisor	1
Fire Commander	30
Firefighter / Driver	33
Firefighter	51
Administrative Office Assistant	1
Secretary	1
Part-Time	1
<i>Total</i>	125

Position Summary

Department / Position	# Of Positions
<i>Police</i>	
Police Chief	1
Police Captain	4
Police Lieutenant	7
Police Sergeant	16
Police Officer	73
Chief Programmer	1
Forensic Scientist I	3
Communications Supervisor	1
Property Control Supervisor	1
Secretary to Police Chief	1
Building Maintenance Technician	1
Communication Specialist	15
Police Records Clerk	1
Secretary	4
Property Control Assistant	1
Switchboard Operator	1
Part-time (Records)	4
Seasonal (Dispatch or Clerical)	2
Seasonal (School Crossing Guard)	11
Total	148
<i>Animal Control</i>	
Animal Control Officer	3
Part-Time	1
Seasonal	2
Total	6
TOTAL EMPLOYEES	784

Departmental Directory

Mayor's Office

Contact: Jerry Mabrey
City Hall, 90 Broad St., 2nd Floor, Room 202
Phone: (256) 546-4646 Fax: (256) 549-4565
jmabrey@cityofgadsden.com

City Council

Contact: Iva Nelson
City Hall, 90 Broad St., 4th Floor, Room 401
Phone: (256) 549-4516 Fax: (256) 549-4678
inelson@cityofgadsden.com

Air Depot

Contact: Nick Hall
City Hall, 90 Broad St., 3rd Floor, Room 302
Phone: (256) 549-4520 Fax: (256) 549-4851
nhall@cityofgadsden.com

Animal Control

Contact: Roy Harbin
City Hall, 90 Broad St., Police Bldg., 2nd Floor
Phone: (256) 546-4696 Fax: (256) 549-4547
rharbin@gadsdenpd.org

Building

Contact: Brian Harbison
City Hall, 90 Broad St., 3rd Floor, Room 307
Phone: (256) 549-4529 Fax: (256) 549-4860
bharbison@cityofgadsden.com

City Clerk

Contact: Iva Nelson
City Hall, 90 Broad St., 4th Floor, Room 401
Phone: (256) 549-4516 Fax: (256) 549-4678
inelson@cityofgadsden.com

Civil Service Board

Contact: Jerry Gladden
City Hall, 90 Broad St., 2nd Floor, Room 201
Phone: (256) 549-4550 Fax: (256) 549-4773
jgladden@cityofgadsden.com

Communications

Contact: Craig Clark
City Hall, 90 Broad St., Police Bldg., Room B-01
Phone: (256) 549-4107 Fax: (256) 549-4242
cclark@cityofgadsden.com

Community Development

Contact: Becky Henson
City Hall, 90 Broad St., 3rd Floor, Room 310
Phone: (256) 549-4532 Fax: (256) 549-4689
bhenson@cityofgadsden.com

Convention Hall

Contact: Kerry Payne / Chris Wood
Convention Hall, 344 S 1st St.
Phone: (256) 549-4669 Fax: (256) 549-4834
chriswood@cityofgadsden.com

Emergency Management Agency

Contact: Deborah Gaither
City Hall, 90 Broad St., Police Bldg., Room B-01
Phone: (256) 549-4575 Fax: (256) 547-7952
dgaither@cityofgadsden.com

Engineering

Contact: Chad Hare
City Hall, 90 Broad St., 3rd Floor, Room 302
Phone: (256) 549-4520 Fax: (256) 549-4851
chare@cityofgadsden.com

Facilities Maintenance

Contact: Mike Hilton
Transfer Station, 110 Burnsway Drive
Phone: (256) 549-4704 Fax: (256) 549-4543
mhilton@cityofgadsden.com

Finance

Contact: Lisa Rosser
City Hall, 90 Broad St., 2nd Floor, Room 211
Phone: (256) 549-4510 Fax: (256) 549-4512
lrosser@cityofgadsden.com

Fire

Contact: Chief Stephen Carroll
Central Fire Station, 322 Walnut St.
Phone: (256) 549-4566 Fax: (256) 549-4728
scarroll@cityofgadsden.com

Fleet Management

Contact: Jim Barker
City Maintenance Bldg., 1701 Chestnut St.
Phone: (256) 549-4705 Fax: (256) 549-4711
jbarker@cityofgadsden.com

Departmental Directory

Forrest Cemetery

Contact: Kerry Payne / Danny Mikle
Forrest Cemetery, 700 S 15th St.
Phone: (256) 549-4693 Fax: (256) 549-4834
cemetery@cityofgadsden.com

Legal

Contact: Roger Kirby
City Hall, 90 Broad St., 4th Floor, Room 412
Phone: (256) 549-4553 Fax: (256) 549-4793
rkirby@cityofgadsden.com

Library

Contact: Amanda Jackson
Gadsden Public Library, 254 College St.
Phone: (256) 549-4699 Fax: (256) 549-4770
amanda@gadsdenlibrary.org

M.I.S.

Contact: Kirby Glassco
City Hall, 90 Broad St., 4th Floor, Room 402
Phone: (256) 549-4541 Fax: (256) 549-4733
kglassco@cityofgadsden.com

Municipal Court

Contact: Brenda Card
City Hall, 90 Broad St., 1st Floor Lobby
Phone: (256) 549-4595 Fax: (256) 549-4749
bcard@cityofgadsden.com

Museum of Art

Contact: Steve Temple
Gadsden Museum of Art, 515 Broad St.
Phone: (256) 546-7365 Fax: (256) 546-7365
museum@cityofgadsden.com

Noccalula Falls Park

Contact: Janice Tarrance
Noccalula Falls Park, 1500 Noccalula Rd.
Phone: (256) 549-4663 Fax: (256) 546-5843
jtarrance@cityofgadsden.com

Parks & Recreation - Administration

Contact: Kerry Payne
Mort Glosser Amphitheatre, 90 Walnut St.
Phone: (256) 549-4680 Fax: (256) 549-4834
kpayne@cityofgadsden.com

Personnel

Contact: Jerry Gladden
City Hall, 90 Broad St., 2nd Floor, Room 201
Phone: (256) 549-4550 Fax: (256) 549-4773
jgladden@cityofgadsden.com

Planning

Contact: Nick Hall
City Hall, 90 Broad St., 3rd Floor, Room 302
Phone: (256) 549-4520 Fax: (256) 549-4851
nhall@cityofgadsden.com

Police

Contact: Chief Richard Crouch
City Hall, 90 Broad St., Police Bldg., 1st Floor
Phone: (256) 549-4609 Fax: (256) 549-4547
rcrouch@gadsdenpd.org

Purchasing

Contact: Sharon McNair
City Hall, 90 Broad St., 2nd floor, Room 206
Phone: (256) 549-4591 Fax: (256) 549-4586
smcnair@cityofgadsden.com

Residential Garbage

Contact: Howell Mathews
Transfer Station, 110 Burnsway Drive
Phone: (256) 549-4745 Fax: (256) 549-4543
hmathews@cityofgadsden.com

Residential Garbage - Collections

Contact: Shirley Cardwell
City Hall, 90 Broad St., 2nd Floor Lobby
Phone: (256) 549-4620 Fax: (256) 549-4574
scardwell@cityofgadsden.com

Revenue

Contact: Jack Young
City Hall, 90 Broad St., 1st Floor Lobby
Phone: (256) 549-4562 Fax: (256) 549-4561
jyoung@cityofgadsden.com

Risk Management

Contact: Jan Crim
City Hall, 90 Broad St., 2nd Floor, Room 204
Phone: (256) 549-4660 Fax: (256) 549-4797
jcrim@cityofgadsden.com

Departmental Directory

Street Maintenance

Contact: Brian Stovall
Transfer Station, 110 Burnsway Drive
Phone: (256) 549-4703 Fax: (256) 549-4543
bstovall@cityofgadsden.com

Street Painting

Contact: Brian Stovall
Transfer Station, 110 Burnsway Drive
Phone: (256) 549-4703 Fax: (256) 549-4543
bstovall@cityofgadsden.com

Street Services

Contact: Brian Stovall
Transfer Station, 110 Burnsway Drive
Phone: (256) 549-4703 Fax: (256) 549-4543
bstovall@cityofgadsden.com

Transfer Station

Contact: Howell Mathews
Transfer Station, 110 Burnsway Drive
Phone: (256) 549-4745 Fax: (256) 549-4543
hmathews@cityofgadsden.com

Transportation

Contact: Meinrad Tabengwa
City Maintenance Bldg., 1701 Chestnut St.
Phone: (256) 549-4705 Fax: (256) 549-4864
mtabengwa@cityofgadsden.com

Financial Summary

Summary by Fund

General Fund

Enterprise Funds

Special Revenue Funds

Internal Service Funds

Capital Projects Fund

Debt Service Funds

Summary by Fund

Summary of revenue sources by fund. The amounts listed below are net of transfers from other funds, and excludes Internal Services Funds.

Revenues and Other Sources	Actual FY07	Budget FY08	Revised Bgt. FY08	Budget FY09
General Fund	44,518,666	44,594,400	44,676,400	45,697,800
Enterprise Funds				
Air Depot	616,359	640,000	640,000	707,500
Residential Garbage	2,909,073	2,724,000	2,724,000	2,624,165
Total	3,525,432	3,364,000	3,364,000	3,331,665
Special Revenue Funds				
Special Auto Tax	114,459	115,000	115,000	110,250
State Gas Tax	480,241	475,000	475,000	468,500
Street Maintenance	354,907	415,000	415,000	349,500
Municipal Capital Improvement	269,984	254,000	254,000	276,500
Lodging Tax	240,309	197,500	197,500	230,000
Community Development	1,438,023	1,224,908	1,224,908	1,175,000
Ad-Valorem School Tax	940,707	870,000	870,000	962,500
Ad-Valorem Fire Tax	934,196	850,000	850,000	910,000
Library Grants	164,979	134,800	155,980	110,502
Tobacco Tax	440,274	450,000	450,000	435,000
D.A.R.E. Grant	1,285	1,000	-	-
Drug Task Force Seizure Funds	72,019	-	-	-
Summer Food Service Grant	86,631	125,181	125,181	131,603
Aging Program Grant	85,397	83,125	83,125	92,934
Transportation & Planning Grants	166,249	243,181	243,181	232,758
Gadsden Transit Grants	1,106,635	1,134,232	1,728,232	965,128
Chemical Stockpile Grant	499,494	871,182	871,182	727,641
Economic Development	486,112	450,000	450,000	501,000
Law Enforcement Grant	7,210	-	27,775	-
Other Restricted Funds	479,902	220,250	98,950	384,100
Corrections Funds	-	-	-	67,600
Total	8,369,013	8,114,359	8,635,014	8,130,516
Capital Projects Funds	7,756,980	7,305,000	7,305,000	7,455,000
Total Revenues and Other Sources	64,170,091	63,377,759	63,980,414	64,614,981

Summary by Fund

Summary of expenditures by fund. The amounts listed below are net of transfers to other funds, and excludes Internal Service Funds.

Expenditures and Other Uses	Actual FY07	Budget FY08	Revised Bgt. FY08	Budget FY09
General Fund	42,420,196	44,594,400	45,177,694	45,697,800
Enterprise Funds				
Air Depot	818,143	700,885	683,464	728,198
Residential Garbage	2,837,087	2,703,164	2,733,811	2,828,594
Total	3,655,230	3,404,049	3,417,275	3,556,792
Special Revenue Funds				
Special Auto Tax Fund	114,000	130,000	130,000	119,500
State Gas Tax	475,000	525,000	525,000	468,500
Street Maintenance	222,237	450,000	587,078	400,000
Municipal Capital Improvements	300,000	300,000	300,000	300,000
Lodging Tax Fund	176,463	145,000	145,000	300,000
Community Development	1,492,528	1,226,000	1,298,979	1,175,000
Ad-Valorem School Tax	930,150	870,000	870,000	962,500
Ad-Valorem Fire Tax	944,526	956,957	1,058,604	1,151,675
Library Grants	205,897	134,800	223,107	110,502
Tobacco Tax	500,000	450,000	450,000	368,720
D.A.R.E. Grant	2,512	1,034	-	1,902
Drug Task Force Seizure Funds	37,948	46,310	46,310	15,813
Summer Food Service Grant	87,594	125,181	141,214	131,603
Aging Program Grant	84,430	86,255	87,876	92,934
Transportation & Planning Grants	169,096	238,486	277,655	232,758
Gadsden Transit Grants	981,534	1,134,232	2,985,728	965,353
Chemical Stockpile Grant	499,494	871,182	1,193,000	727,641
Economic Development	400,000	425,000	425,000	600,000
Law Enforcement Grant	9,631	-	81,626	-
Other Restricted Funds	155,627	480,800	491,156	390,500
Corrections Funds	-	-	18,846	64,000
Total	7,788,667	8,596,237	11,336,179	8,578,901
Capital Projects Funds	8,758,008	7,305,000	8,188,796	7,455,000
Debt Service Funds				
1999 G.O. Warrants	1,313	-	-	-
2000 G.O. Warrants	1,575	-	-	-
2001 Honda Assistance	190,825	195,085	195,085	195,020
2002-A G.O. Warrants	649,389	646,418	646,418	650,218
2002-B School Warrants	235,073	237,120	237,120	234,899
2003-A G.O. Warrants	524,387	523,680	523,680	519,180
2003-B School Warrants	1,871,270	1,869,788	1,869,788	1,869,663
2004-A G.O. Warrants	438,010	439,380	439,380	437,180
2004 Airport Authority Warrant	478,318	737,600	737,600	569,400
2005 G.O. Warrants	1,426,866	1,424,555	1,424,555	1,424,240
2006-A G.O. Warrants	76,535	75,523	75,923	74,100
2006-B G.O. Warrants	224,520	224,520	224,520	224,520
Capital Leases	804,930	612,116	698,542	503,013
Total	6,923,011	6,985,785	7,072,611	6,701,433
Total Expenditures and Other Uses	69,545,112	70,885,471	75,192,555	71,989,926

General Fund

The General Fund is the principal fund of the City and is used to account for all revenues and expenditures applicable to the general operations of the city government that are not properly accounted for in another fund.

	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Budget FY09</i>
Revenues				
Taxes	35,046,359	35,585,000	35,585,000	36,350,000
Licenses & Permits	6,136,914	6,235,000	6,235,000	6,460,000
Intergovernmental	160,483	174,700	249,700	174,100
Charges For Services	1,327,508	1,320,500	1,327,500	1,462,000
Fines & Forfeitures	666,385	620,000	620,000	730,000
Other Income	787,905	489,200	489,200	346,700
Sale Of Assets	22,564	25,000	25,000	25,000
Transfer & Other Sources	370,548	145,000	145,000	150,000
Total Revenues	44,518,666	44,594,400	44,676,400	45,697,800
Expenditures				
Personnel Expenses	29,828,929	31,381,771	31,381,771	32,059,007
Operating Expenses	8,044,714	9,623,773	9,844,869	9,990,595
Capital Outlays	877,452	1,004,000	1,302,198	727,885
Discretionary Funds	97,634	105,000	105,000	140,000
Trust Deposit Expenditures	-	-	-	-
Debt Service	508,871	576,726	-	100,000
Outside Agencies	1,623,782	1,507,500	1,507,500	1,512,500
Transfer To Other Funds	1,438,814	395,630	1,036,356	1,167,813
Total Expenditures	42,420,196	44,594,400	45,177,694	45,697,800
Trust Funds				
Legal Claims	122,796	122,796	122,796	122,796
Public Structures	-	-	-	-
M.I.S. Equipment	196,247	196,247	196,247	108,562
Natural Disasters	41,114	41,114	41,114	41,114
Equipment	-	-	-	-
Affordable Housing	-	-	-	-
Riverfront Development	76,244	76,244	76,244	-
Museum of Arts	50,000	50,000	50,000	50,000
Economic Development	-	-	-	-
Demolition	40,000	40,000	40,000	40,000
Police Equipment	42,500	42,500	42,500	30,000
Total Trust Funds	568,901	568,901	568,901	392,472

General Fund

Revenues by Sources	Actual FY07	Budget FY08	Estimate FY08	Budget FY09
Taxes				
Sales & Use Tax	18,813,120	18,900,000	18,969,514	19,100,000
Occupational License Fee	12,617,448	13,100,000	13,341,592	13,500,000
Ad Valorem	1,848,743	1,850,000	1,978,468	2,000,000
Gasoline	621,557	615,000	631,523	625,000
Beer	250,144	245,000	262,520	250,000
Financial Ins. Excise	313,867	300,000	316,157	300,000
Wine & Liquor	237,506	240,000	195,120	200,000
Lodging	343,974	335,000	370,088	375,000
Total	35,046,359	35,585,000	36,064,982	36,350,000
Licenses & Permits				
Business Licenses	5,994,841	5,700,000	5,812,736	5,900,000
Construction Permits	138,277	135,000	135,128	135,000
Other License & Fees	3,796	400,000	429,668	425,000
Total	6,136,914	6,235,000	6,377,532	6,460,000
Intergovernmental				
Grants	89,389	100,000	172,799	100,000
Shared State Revenues	-	3,000	14,378	3,000
Payments In Lieu Of Taxes	71,094	71,700	71,094	71,100
Total	160,483	174,700	258,271	174,100
Charges For Services				
Recreation	866,530	850,000	890,656	975,000
General Government	273,470	300,000	285,916	300,000
Culture	8,675	6,500	10,518	9,000
Public Safety	175,324	160,000	177,434	175,000
Other Commissions	3,509	4,000	2,736	3,000
Total	1,327,508	1,320,500	1,367,260	1,462,000
Fines & Forfeitures				
Municipal Court Fines	640,169	600,000	678,814	700,000
Other Fines & Forfeitures	26,216	20,000	34,772	30,000
Total	666,385	620,000	713,586	730,000
Other Income				
Interest	364,762	300,000	175,937	200,000
Rental	324,410	135,000	122,241	62,000
Lease Income	4,911	4,200	11,100	9,700
Miscellaneous	93,822	50,000	111,299	75,000
Total	787,905	489,200	420,577	346,700
Sale of Assets				
Land, Building & Equipment	22,564	25,000	47,805	25,000
Other Financial Sources				
Transfer From Other Funds	370,548	145,000	145,000	150,000
Total Revenues	44,518,666	44,594,400	45,395,013	45,697,800

General Fund

Expenditures By Department	Actual FY07	Budget FY08	Revised Bgt FY08	Budget FY09
General Government				
Mayor's Office	470,764	487,118	487,118	488,739
City Council	273,129	286,009	286,702	321,231
City Clerk	280,499	363,628	363,650	298,611
Revenue	528,808	410,049	409,923	405,934
Legal	616,707	835,355	835,355	823,861
Total	2,169,907	2,382,159	2,382,748	2,338,375
Internal Services				
Finance	533,239	561,146	561,146	566,114
M.I.S.	475,531	494,578	582,263	500,906
Purchasing	60,803	62,922	62,922	62,756
Fleet Management & Motor Pool	2,547,338	1,995,576	1,996,536	2,074,875
Personnel	245,835	255,628	255,628	264,718
Civil Service Board	20,549	25,000	25,000	33,700
Total	3,883,295	3,394,850	3,483,495	3,503,068
Public Safety				
Police	8,070,529	8,720,450	8,740,199	9,319,392
Fire	7,857,414	8,440,805	8,440,805	8,855,022
Communications	228,074	704,567	756,958	286,678
Animal Control	312,323	329,033	329,076	332,206
Municipal Court	1,511,769	1,579,592	1,579,592	1,482,420
E.M.A.	228,603	132,722	213,058	146,805
Total	18,208,712	19,907,169	20,059,688	20,422,523
Recreation & Cultural Services				
Parks & Recreation	3,460,025	4,332,771	4,339,081	4,402,795
Convention Hall	116,495	152,309	152,309	147,833
Noccalula Falls Park	447,400	628,174	732,511	669,404
Cemetery	337,115	381,216	380,644	385,418
Library	1,293,434	1,356,081	1,359,082	1,363,305
Museum of Art	209,498	232,621	232,621	233,975
Total	5,863,967	7,083,172	7,196,248	7,202,730
Public Works Services				
Street Services	2,237,571	597,357	607,727	687,861
Street Maintenance	2,100,160	3,395,363	3,395,467	3,441,641
Street Painting	246,543	280,906	280,906	293,914
Facilities Maintenance	1,489,630	1,627,999	1,675,577	1,604,324
Total	6,073,904	5,901,625	5,959,677	6,027,740
Urban Development				
Engineering	858,744	1,253,387	1,281,925	1,247,859
Planning	298,401	377,835	363,300	599,084
Building	618,808	732,791	764,372	690,771
Total	1,775,953	2,364,013	2,409,597	2,537,715
Non-Departmental				
General Expenses	1,381,862	1,081,556	1,142,385	985,335
Agency Appropriations	1,623,782	1,507,500	1,507,500	1,512,500
Total	3,005,644	2,589,056	2,649,885	2,497,835
Transfers To Other Funds				
	1,438,814	972,356	1,036,356	1,167,813
Total Expenditures	42,420,196	44,594,400	45,177,694	45,697,800

Enterprise Funds

The Airport Fund accounts for the income from the Air-Depot rental properties.

Airport Fund (405)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel Expenses	200,633	199,976	197,060	191,904	193,133
Operating Expenses	309,587	244,940	230,435	217,447	263,420
Capital Outlays	-	15,000	15,000	-	40,000
Debt Service	106,446	240,969	240,969	280,669	231,645
Transfers - Outside Agencies	201,477	-	-	-	-
Total Expenditures	818,143	700,885	683,464	690,020	728,198
Charges For Services	594,674	620,000	620,000	695,345	700,000
Sale of Assets	-	-	-	21,134	-
Interest / Other Revenue	21,685	20,000	20,000	8,800	7,500
Transfer From Other Funds	-	-	-	-	-
Total Revenue	616,359	640,000	640,000	725,279	707,500
Revenues Excess of Expenditures (Appropriated Reserves)	(201,784)	(60,885)	(43,464)	35,259	(20,698)
Net Assets (Beginning)	1,228,454	1,044,226	1,026,670	1,026,670	1,061,929
Net Assets (Ending)	1,026,670	983,341	983,206	1,061,929	1,041,231

Residential Garbage Fund accounts for residential garbage services, including waste disposal at the current landfill. The residential garbage fee is \$13.00 per month, and the tipping fee at the transfer station is \$25 per ton for trash disposal and \$37 per ton for household garbage.

Residential Garbage Fund (430)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel Expenses	1,295,375	1,262,644	1,251,776	1,237,691	1,284,374
Operating Expenses	1,513,062	1,440,520	1,482,035	1,141,166	1,536,720
Capital Outlays	-	-	-	-	7,500
Transfers To Other Funds	28,650	-	-	-	-
Transfers - Fixed Assets	-	-	-	-	-
Total Expenditures	2,837,087	2,703,164	2,733,811	2,378,857	2,828,594
Charges For Services	1,960,350	2,615,000	2,615,000	2,114,803	2,300,000
Sale of Other Assets	7,752	5,000	5,000	6,620	5,000
Interest / Other Revenue	4,464	4,000	4,000	55,762	2,500
Transfer From Other Funds	936,507	100,000	100,000	100,000	316,665
Total Revenue	2,909,073	2,724,000	2,724,000	2,277,185	2,624,165
Revenues Excess Of Expenditures (Appropriated Reserves)	71,986	20,836	20,836	(101,672)	(204,429)
Net Assets (Beginning)	37,685	(23,161)	109,671	109,671	7,999
Net Assets (Ending)	109,671	(2,325)	130,507	7,999	(196,430)

Special Revenue Funds

Special Auto Tax Fund accounts for funds received from Etowah County and the State of Alabama. The funds are collected from automobile taxes and licenses and are used primarily for repairs, paving, and maintenance of City streets.

<i>Special Auto Tax Fund (101)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Transfer To Other Funds	114,000	130,000	130,000	130,000	119,500
Total Expenditures	114,000	130,000	130,000	130,000	119,500
Auto Tax	113,201	114,000	114,000	111,784	110,000
Interest / Other Revenue	1,258	1,000	1,000	392	250
Total Revenue	114,459	115,000	115,000	112,176	110,250
Revenues Excess Of Expenditures (Appropriated Fund Balance)	459	(15,000)	(15,000)	(17,824)	(9,250)
Fund Balance (Beginning)	29,868	30,327	30,327	30,327	12,503
Fund Balance (Ending)	30,327	15,327	15,327	12,503	3,253

State Gas Tax Fund accounts for funds received from Etowah County and the State of Alabama. The funds are collected from motor fuel taxes and are used primarily for repairs, paving, and maintenance of City streets. The various taxes on gasoline total 18 cents per gallon.

<i>State Gas Tax Fund (102)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Personnel Expenses	244,000	244,000	244,000	244,000	243,000
Transfer To Other Funds	231,000	281,000	281,000	281,000	225,500
Total Expenditures	475,000	525,000	525,000	525,000	468,500
Gas Tax	478,368	475,000	475,000	471,733	468,500
Interest / Other Revenue	1,873	-	-	327	-
Total Revenue	480,241	475,000	475,000	472,060	468,500
Revenues Excess Of Expenditures (Appropriated Fund Balance)	5,241	(50,000)	(50,000)	(52,940)	-
Fund Balance (Beginning)	73,182	78,423	78,423	78,423	25,483
Fund Balance (Ending)	78,423	28,423	28,423	25,483	25,483

Special Revenue Funds

Lodging Tax Fund accounts for funds received from the additional 2% lodging tax levied by the City of Gadsden. The funds are used for the construction and operation of a convention center, for other facilities which might enhance a convention center, and for promotion of conventions in Gadsden.

Lodging Tax Fund (103)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Operating Expenses	-	-	-	-	150,000
Transfer To Other Funds	176,463	145,000	145,000	145,000	150,000
Total Expenditures	176,463	145,000	145,000	145,000	300,000
Lodging Tax	229,298	190,000	190,000	246,725	225,000
Interest / Other Revenue	11,011	7,500	7,500	5,420	5,000
Transfer From Other Funds	-	-	-	-	-
Total Revenue	240,309	197,500	197,500	252,145	230,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	63,846	52,500	52,500	107,145	(70,000)
Fund Balance (Beginning)	264,114	327,960	327,960	327,960	435,105
Fund Balance (Ending)	327,960	380,460	380,460	435,105	365,105

Community Development Fund accounts for Community Urban Development Block Grants for the development of urban communities including decent housing and a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

Community Development Fund (104)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel Expenses	266,528	213,030	231,015	223,349	206,250
Operating Expenses	211,495	237,970	221,970	205,150	303,750
Capital Outlays	729,354	500,000	570,994	455,670	380,000
Debt Service	285,151	275,000	275,000	290,940	285,000
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	1,492,528	1,226,000	1,298,979	1,175,109	1,175,000
Grant	1,360,469	1,193,031	1,193,031	1,048,760	1,143,703
Notes Payable Proceeds	-	-	-	-	-
Interest / Other Revenue	77,554	31,877	31,877	61,423	31,297
Sale Of Land	-	-	-	-	-
Transfer From Other Funds	-	-	-	-	-
Total Revenue	1,438,023	1,224,908	1,224,908	1,110,183	1,175,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(54,505)	(1,092)	(74,071)	(64,926)	-
Fund Balance (Beginning)	119,431	1,092	64,926	64,926	-
Fund Balance (Ending)	64,926	-	(9,145)	-	-

Special Revenue Funds

Ad Valorem School Tax accounts for a 6 mil ad valorem tax earmarked for educational purposes.

<i>Ad Valorem - School Tax Fund (105)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Operating Expenses	692,313	632,880	632,880	782,219	727,601
Transfer To Other Funds	237,837	237,120	237,120	237,120	234,899
Total Expenditures	930,150	870,000	870,000	1,019,339	962,500
Ad Valorem Tax	915,594	850,000	850,000	985,755	950,000
Intergovernmental	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Interest / Other Revenue	25,113	20,000	20,000	13,455	12,500
Total Revenue	940,707	870,000	870,000	999,210	962,500
Revenues Excess Of Expenditures (Appropriated Fund Balance)	10,557	-	-	(20,129)	-
Fund Balance (Beginning)	9,572	-	20,129	20,129	-
Fund Balance (Ending)	20,129	-	20,129	-	-

Ad Valorem Tax - Fire Protection Fund accounts for funds derived from a three mil ad valorem tax. The funds are used to support and promote fire protection activities.

<i>Ad Valorem - Fire Tax (106)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Operating Expenses	479,086	621,213	559,977	503,979	597,270
Capital Outlays	377,196	247,500	336,686	183,686	341,549
Transfer To Other Funds	88,244	88,244	161,941	174,670	212,856
Total Expenditures	944,526	956,957	1,058,604	862,335	1,151,675
Ad Valorem Tax	911,140	825,000	825,000	961,303	900,000
Sale Of Equipment	-	-	-	-	-
Interest / Other Revenue	23,056	25,000	25,000	8,850	10,000
Total Revenue	934,196	850,000	850,000	970,153	910,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(10,330)	(106,957)	(208,604)	107,818	(241,675)
Fund Balance (Beginning)	352,791	588,881	342,461	133,857	241,675
Fund Balance (Ending)	342,461	481,924	133,857	241,675	-

Special Revenue Funds

Library Grants account for funds received from federal, state, and county sources. The funds are used to purchase books, equipment, and other supplies for the Gadsden Public Library.

Library Grants (111)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel	12,766	37,794	36,503	36,336	36,502
Operating Expenses	182,942	93,006	178,604	114,454	74,000
Capital Outlay	10,189	4,000	8,000	2,450	
Total Expenditures	205,897	134,800	223,107	153,240	110,502
Grant	152,906	128,800	149,980	147,335	105,502
Interest / Other Revenue	12,073	6,000	6,000	5,183	5,000
Total Revenue	164,979	134,800	155,980	152,518	110,502
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(40,918)	-	(67,127)	(722)	-
Fund Balance (Beginning)	106,998	-	66,080	66,080	65,358
Fund Balance (Ending)	66,080	-	(1,047)	65,358	65,358

Tobacco Tax Fund accounts for funds received from tobacco tax levied by the City of Gadsden. The funds are used to pay off the principal, interest, premium, and other costs associated with the early retirement of any long-term debt of the City.

Tobacco Tax Fund (112)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Transfer To Other Funds	500,000	450,000	450,000	450,000	368,720
Total Expenditures	500,000	450,000	450,000	450,000	368,720
Tobacco Tax	439,604	449,500	449,500	432,025	435,000
Interest / Other Revenue	670	500	500	-	-
Total Revenue	440,274	450,000	450,000	432,025	435,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(59,726)	-	-	(17,975)	66,280
Fund Balance (Beginning)	11,421	(48,305)	(48,305)	(48,305)	(66,280)
Fund Balance (Ending)	(48,305)	(48,305)	(48,305)	(66,280)	-

Special Revenue Funds

D.A.R.E. Grant accounts for grant funds received from the State of Alabama. The funds are used to provide accurate information about alcohol, tobacco, drugs, and gangs within a classroom setting.

<i>D.A.R.E. Grant (122)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Operating Costs	2,512	1,034	-	-	1,902
Total Expenditures	2,512	1,034	-	-	1,902
Grant	-	-	-	-	-
Interest / Other Revenue	1,285	1,000	-	1,867	-
Transfer From Other Funds	-	-	-	-	-
Total Revenue	1,285	1,000	-	1,867	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(1,227)	(34)	-	1,867	(1,902)
Fund Balance (Beginning)	1,262	34	35	35	1,902
Fund Balance (Ending)	35	-	35	1,902	-

Drug Task Force Seizure Fund accounts for funds confiscated during raids performed by the Etowah County Drug Task Force. The funds are restricted for Police Department use and are primarily used for the portion committed by the City of Gadsden for operational expenses of the Drug Task Force.

<i>Drug Task Force Funds (123)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Operating Expenses	37,948	46,310	46,310	71,701	15,813
Capital Outlay	-	-	-	-	-
Total Expenditures	37,948	46,310	46,310	71,701	15,813
Drug Seizure Funds	69,511	-	-	2,218	-
Sale Of Assets	-	-	-	-	-
Interest / Other Revenue	2,508	-	-	438	-
Total Revenue	72,019	-	-	2,656	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	34,071	(46,310)	(46,310)	(69,045)	(15,813)
Fund Balance (Beginning)	50,787	84,858	84,858	84,858	15,813
Fund Balance (Ending)	84,858	38,548	38,548	15,813	-

Special Revenue Funds

Summer Food Service Grant accounts for pass-through grant funds from the United States Department of Agriculture. The funds are used to provide meals to low-income children during summer months.

<i>Summer Food Service Grant (131)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Personnel Expenses	17,402	46,281	47,929	17,030	38,013
Operating Expenses	70,192	78,900	93,285	66,323	93,590
Total Expenditures	87,594	125,181	141,214	83,353	131,603
Grant	86,631	125,181	125,181	85,724	131,603
Interest / Other Revenue	-	-	-	-	-
Total Revenue	86,631	125,181	125,181	85,724	131,603
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(963)	-	(16,033)	2,371	-
Fund Balance (Beginning)	(1,408)	-	(2,371)	(2,371)	-
Fund Balance (Ending)	(2,371)	-	(18,404)	-	-

Aging Program Grant accounts for pass-through grant funds from the United States Department of Health and Human Services. The funds are used to provide meals for senior citizens.

<i>Aging Program Grant (132)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Personnel Expenses	77,978	75,523	74,951	77,812	75,534
Operating Expenses	6,452	10,732	12,925	9,729	17,400
Total Expenditures	84,430	86,255	87,876	87,541	92,934
Grant	21,779	27,756	27,756	28,048	31,860
Interest / Other Revenue	2,297	-	-	15	-
Transfer From Other Fund	61,321	55,369	55,369	55,369	61,074
Total Revenue	85,397	83,125	83,125	83,432	92,934
Revenues Excess Of Expenditures (Appropriated Fund Balance)	967	(3,130)	(4,751)	(4,109)	-
Fund Balance (Beginning)	3,142	3,130	4,109	4,109	-
Fund Balance (Ending)	4,109	-	(642)	-	-

Special Revenue Funds

Transportation and Planning Grant accounts for pass-through grant funds from the United States Department of Transportation. The funds are used for transportation planning costs.

Transportation & Planning Grant (141)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel Expenses	123,356	174,236	174,138	198,490	132,858
Operating Expenses	27,240	58,750	95,549	8,910	96,900
Capital Outlays	1,915	5,500	7,968	2,468	3,000
Transfer To Other Funds	16,585	-	-		
Total Expenditures	169,096	238,486	277,655	209,868	232,758
Grant	122,009	194,545	194,545	167,894	192,346
Transfer From Other Fund	44,240	48,636	48,636	40,659	40,412
Total Revenue	166,249	243,181	243,181	208,553	232,758
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(2,847)	4,695	(34,474)	(1,315)	-
Fund Balance (Beginning)	4,162	4,162	1,315	1,315	-
Fund Balance (Ending)	1,315	8,857	(33,159)	-	-

Gadsden Transit Grant accounts for grant funds received from the United States Department of Transportation, matching share revenues transferred from the general fund, and program income such as bus fares. The funds are used primarily for the operation and maintenance of the City's Demand and Response Transit (DART) system and the Fixed Route System, including associated administrative costs.

Gadsden Transit Grant (142)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel Expenses	504,946	464,332	480,742	467,683	533,053
Operating Expenses	285,635	323,900	379,756	320,765	400,300
Capital Outlays	190,953	346,000	2,125,230	367,985	32,000
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	981,534	1,134,232	2,985,728	1,156,433	965,353
Grant	548,684	806,511	1,400,511	682,990	558,511
Charges For Service	72,125	60,000	60,000	66,265	65,000
Interest / Other Revenue	-	15,000	15,000	2,873	2,500
Sale of Assets	14,011	-	252,721	8,737	-
Transfer From Other Funds	471,815	252,721	-	252,721	339,117
Total Revenue	1,106,635	1,134,232	1,728,232	1,013,586	965,128
Revenues Excess Of Expenditures (Appropriated Fund Balance)	125,101	-	(1,257,496)	(142,847)	(225)
Fund Balance (Beginning)	173,771	173,771	298,872	298,872	156,025
Fund Balance (Ending)	298,872	173,771	(958,624)	156,025	155,800

Special Revenue Funds

Chemical Stockpile Grant accounts for pass-through grant funds from the Federal Emergency Management Agency. The funds are used for the purchase, construction, installation, and maintenance of outdoor warning systems in the event of a chemical spill at the Anniston Army Depot, as well as associated administrative costs.

<i>Chemical Stockpile Grant (150)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Personnel Expenses	175,182	202,182	243,923	195,218	203,391
Operating Expenses	215,218	198,615	350,190	163,218	324,250
Capital Outlay	109,094	470,385	598,887	169,320	200,000
Total Expenditures	499,494	871,182	1,193,000	527,756	727,641
Grant	499,494	871,182	871,182	527,756	727,641
Interest / Other Revenue	-	-	-	-	-
Total Revenue	499,494	871,182	871,182	527,756	727,641
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	(321,818)	-	-
Fund Balance (Beginning)	1,825	-	1,825	1,825	1,825
Fund Balance (Ending)	1,825	-	(319,993)	1,825	1,825

Economic Development Fund accounts for rental and lease tax and proceeds from the sale of land owned by the City of Gadsden. The funds are used for promoting economic development, which includes industrial, commercial, and residential.

<i>Economic Development Fund (160)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Transfer To Other Fund	400,000	425,000	425,000	425,000	600,000
Total Expenditures	400,000	425,000	425,000	425,000	600,000
Rental & Leasing Tax	485,112	400,000	400,000	512,112	500,000
Interest / Other Revenue	-	-	-	1,795	-
Sale of Assets	1,000	50,000	50,000	246,981	1,000
Total Revenue	486,112	450,000	450,000	760,888	501,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	86,112	25,000	25,000	335,888	(99,000)
Fund Balance (Beginning)	3,731	36,625	89,843	89,843	425,731
Fund Balance (Ending)	89,843	61,625	114,843	425,731	326,731

Special Revenue Funds

Law Enforcement Grants account for grants received from the Department of Justice. The funds are used for the purchase of equipment to be used by the Police Department.

Law Enforcement Grant Fund (190)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Personnel Expenses	6,481	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	3,150	-	81,626	81,626	-
Total Expenditures	9,631	-	81,626	81,626	-
Grant	6,481	-	27,775	27,775	-
Interest / Other Revenue	729	-	-	-	-
Transfer From Other Funds	-	-	-	57,421	-
Total Revenue	7,210	-	27,775	85,196	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(2,421)	-	(53,851)	3,570	-
Fund Balance (Beginning)	52,702	-	50,281	(3,570)	-
Fund Balance (Ending)	50,281	-	(3,570)	-	-

Other Restricted Funds account for various special revenue funds established by the City Council. The funds are used for various purposes such as special programs, community events, and restricted court fees.

Other Restricted Funds (191)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Operating Expenses	147,652	457,800	189,156	25,602	52,000
Capital Outlay	7,975	23,000	302,000	151,728	338,500
Total Expenditures	155,627	480,800	491,156	177,330	390,500
TIF Tax	314,802	50,000	50,000	316,260	300,000
Driving School Fees	-	-	-	18,600	40,000
Court Fees	9,648	9,500	39,500	8,418	8,500
Miscellaneous - Special Programs	111,968	151,300	-	8,665	26,000
Donations - Katrina Relief	-	-	-	-	-
Miscellaneous - Fitness Fees	1,790	1,250	1,250	1,445	1,500
Miscellaneous - Child Seat	135	200	200	95	100
Interest / Other Revenue	41,559	8,000	8,000	9,792	8,000
Total Revenue	479,902	220,250	98,950	363,275	384,100
Revenues Excess Of Expenditures (Appropriated Fund Balance)	324,275	(260,550)	(392,206)	185,945	(6,400)
Fund Balance (Beginning)	77,127	396,797	401,402	401,402	587,347
Fund Balance (Ending)	401,402	136,247	9,196	587,347	580,947

Special Revenue Funds

Corrections Fund accounts are used exclusively for the operation and maintenance of the municipal jail or jails, other correctional facilities, any juvenile detention center, or any court complex, and otherwise be subject to the requirements of Section 11-47-7.1, Ala. Code 1975.

Corrections Fund (193)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Operating Expenses	-	-	-	896	52,000
Capital Outlay	-	-	18,846	18,846	12,000
Total Expenditures	-	-	18,846	19,742	64,000
Court Fees	-	-	-	66,661	67,000
Interest / Other Revenue	-	-	-	566	600
Transfer From Other Funds	-	-	-	-	-
Total Revenue	-	-	-	67,227	67,600
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	(18,846)	47,485	3,600
Fund Balance (Beginning)	-	-	-	(18,846)	28,639
Fund Balance (Ending)	-	-	(18,846)	28,639	32,239

Municipal Capital Improvement Fund accounts for the City's distributed share of investment income from the Alabama Trust Fund. The funds are used for capital improvements and the associated debt service payments.

Municipal Capital Improvement Fund (301)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Transfer To Other Funds	300,000	300,000	300,000	300,000	300,000
Total Expenditures	300,000	300,000	300,000	300,000	300,000
State Shared Revenue	265,662	250,000	250,000	278,021	275,000
Interest / Other Revenue	4,322	4,000	4,000	1,134	1,500
Total Revenue	269,984	254,000	254,000	279,155	276,500
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(30,016)	(46,000)	(46,000)	(20,845)	(23,500)
Fund Balance (Beginning)	112,377	82,239	82,361	82,361	61,516
Fund Balance (Ending)	82,361	36,239	36,361	61,516	38,016

Special Revenue Funds

Street Maintenance Fund accounts for funds transferred from other City funds that are used for major City street resurfacing projects.

<i>Street Maintenance Fund (305)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Street Improvements	222,237	450,000	587,078	557,550	400,000
Total Expenditures	<u>222,237</u>	<u>450,000</u>	<u>587,078</u>	<u>557,550</u>	<u>400,000</u>
Transfer From Other Fund	345,000	411,000	411,000	411,000	345,000
Interest / Other Revenue	9,907	4,000	4,000	6,045	4,500
Total Revenue	<u>354,907</u>	<u>415,000</u>	<u>415,000</u>	<u>417,045</u>	<u>349,500</u>
Revenues Excess Of Expenditures (Appropriated Fund Balance)	<u>132,670</u>	<u>(35,000)</u>	<u>(172,078)</u>	<u>(140,505)</u>	<u>(50,500)</u>
Fund Balance (Beginning)	115,979	118,779	248,649	248,649	108,144
Fund Balance (Ending)	<u>248,649</u>	<u>83,779</u>	<u>76,571</u>	<u>108,144</u>	<u>57,644</u>

Internal Service Funds

Employee Benefits Fund accounts for expenditures that are associated with the administration of group health benefits, including payments to the State of Alabama Local Government Health Insurance Program, disability insurance premiums and life insurance premiums. In addition, the fund also accounts for the accumulation and allocation of claims arising from the City's self-insured worker's compensation program, insurance premiums, legal and medical fees and administrative expenses.

<i>Employee Benefits Fund (510)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Personnel Expenses	223,663	248,672	241,402	143,700	147,360
Operating Expenses	6,277,443	6,792,215	6,813,215	5,802,323	7,313,944
Capital Outlays	-	-	-	-	-
Total Expenditures	6,501,106	7,040,887	7,054,617	5,946,023	7,461,304
Charges For Workmen's Comp	836,713	822,400	839,500	848,792	900,000
Charges For Group Health	5,402,085	5,337,926	5,342,726	5,218,310	5,636,162
Transfer From Other Funds	-	-	-	-	-
Total Revenue	6,238,798	6,160,326	6,182,226	6,067,102	6,536,162
Revenues Excess Of Expenditures (Appropriated Reserves)	(262,308)	(880,561)	(872,391)	121,079	(925,142)
Fund Balance (Beginning)	1,566,371	1,380,561	1,304,063	1,304,063	1,425,142
Fund Balance (Ending)	1,304,063	500,000	431,672	1,425,142	500,000

Capital Projects Fund

The Capital Projects Fund accounts for revenue and expenditures associated with projects that are funded with bond proceeds, grants, and a 1% sales tax earmarked for economic development.

	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Budget FY09</i>
Streets & Bridges	572,732	589,000	1,080,647	750,000
Drainage	253,670	150,000	179,109	250,000
Public Facilities	372,668	500,000	582,697	544,928
Economic Development	648,900	570,500	570,500	570,500
Community Revitalization	226,247	40,000	563,858	80,000
Education	-	150,000	65,667	150,000
Recreation	80,018	100,000	113,667	125,000
Capital Equipment	399,690	447,433	663,430	762,856
Other	683,448	262,500	62,500	300,000
Transfers To Other Funds	-	-	-	-
Debt Service	5,520,635	4,495,567	4,306,721	3,921,716
Total Expenditures	8,758,008	7,305,000	8,188,796	7,455,000
Sales Tax	6,209,697	6,380,000	6,380,000	6,550,000
Grants		-		-
Sale Of Assets		-		-
Board Of Education	-	900,000	900,000	900,000
Short Term Loan		-		-
Capital Lease Proceeds	340,686	-		-
Transfer From Other Funds		-		-
Interest / Other Revenue	1,206,597	25,000	25,000	5,000
Total Revenue	7,756,980	7,305,000	7,305,000	7,455,000
Revenue Excess Expenditures (Appropriated Fund Balance)	(1,001,028)	-	(883,796)	-
Fund Balance (Beginning)	9,560,072	8,559,044	8,559,044	7,675,248
Fund Balance (Ending)	8,559,044	8,559,044	7,675,248	7,675,248

Debt Service Funds

General Obligation Warrants in the amount of \$7,240,000 were issued in 1999 to provide financing for public works projects which included renovation of Broad St. and the downtown area, infrastructure improvements for industrial and commercial parks, drainage and sewer projects, street improvements, and renovation of municipal buildings.

General Obligations - 1999 Warrants (204)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Transfer To Other Funds	-	-	-	-	-
Debt Service	1,313	-	-	1,313	-
Bond Defeasance	-	-	-	-	-
Total Expenditures	1,313	-	-	1,313	-
Transfer From Other Funds	1,313	-	-	1,313	-
Interest / Other Revenue	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Total Revenue	1,313	-	-	1,313	-
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

General Obligation Warrants in the amount of \$10,000,000 were issued in 2000 to provide financing for public works projects which included a golf course and recreation area in North Gadsden, improvements at Airport Industrial Park, improvements at East Chestnut Extension, and various other infrastructure improvements.

General Obligations - 2000 Warrants (205)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Bond Defeasance	-	-	-	-	-
Transfer To Other Funds	-	-	-	-	-
Debt Service	1,575	-	-	1,575	-
Total Expenditures	1,575	-	-	1,575	-
Transfer From Other Funds	1,575	-	-	1,575	-
Interest / Other Revenue	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Total Revenue	1,575	-	-	1,575	-
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

Debt Service Funds

The East Alabama Industrial Development Authority issued Special Obligation Bonds in 2000 in the amount of \$15,475,000 to provide funding for improvements to a parcel of land in Talladega County upon which American Honda Motor Co. constructed and operates an automobile assembly plant. The City of Gadsden entered into a funding agreement with the Authority to be responsible for \$2,000,000 of the \$15,475,000 bond.

Honda Project Assistance 2000 Special Bonds (206)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	190,825	195,085	195,085	191,808	195,020
Total Expenditures	190,825	195,085	195,085	191,808	195,020
Transfer From Other Funds	194,640	195,085	195,085	195,085	190,000
Interest / Other Revenue	213	-	-	310	-
Total Revenue	194,853	195,085	195,085	195,395	190,000
Revenues Excess Of Expenditures (Appropriated Reserves)	4,028	-	-	3,587	(5,020)
Fund Balance (Beginning)	1,018	5,034	5,046	5,046	8,633
Fund Balance (Ending)	5,046	5,034	5,046	8,633	3,613

General Obligation Warrants in the amount of \$5,390,000 were issued in 2002 for the purpose of refinancing outstanding warrants, and to provide funds for capital equipment.

General Obligations - 2002-A Warrants (208)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	649,389	646,418	646,418	648,496	650,218
Total Expenditures	649,389	646,418	646,418	648,496	650,218
Transfer From Other Funds	634,647	646,418	646,718	646,718	600,000
Interest / Other Revenue	12,205	-	-	3,465	-
Total Revenue	646,852	646,418	646,718	650,183	600,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(2,537)	-	300	1,687	(50,218)
Fund Balance (Beginning)	67,629	13,450	65,092	65,092	66,779
Fund Balance (Ending)	65,092	13,450	65,392	66,779	16,561

Debt Service Funds

General Obligation Warrants in the amount of \$1,715,000 were issued in 2002 for the purpose of refinancing outstanding warrants. The source of funds to pay principal and interest payments on school warrants is a 6 mil ad valorem tax earmarked for educational purposes.

School Obligations - 2002-B Warrants (209)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	235,073	237,120	237,120	237,394	234,899
Total Expenditures	235,073	237,120	237,120	237,394	234,899
Transfer From Other Funds	237,837	237,120	237,120	237,120	234,899
Interest / Other Revenue	4,583	-	-	2,434	-
Total Revenue	242,420	237,120	237,120	239,554	234,899
Revenues Excess Of Expenditures (Appropriated Reserves)	7,347	-	-	2,160	-
Fund Balance (Beginning)	133,365	140,712	140,712	140,712	142,872
Fund Balance (Ending)	140,712	140,712	140,712	142,872	142,872

General Obligation Warrants in the amount of \$8,315,000 were issued in 2003 to provide funding for various capital projects including renovations of the Gadsden Public Library and improvements to Noccalula Falls Park.

General Obligations - 2003-A Warrants (210)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	524,387	523,680	523,680	525,243	519,180
Total Expenditures	524,387	523,680	523,680	525,243	519,180
Transfer From Other Funds	507,780	523,680	523,680	523,680	500,000
Interest / Other Revenue	8,053	-	-	3,136	-
Total Revenue	515,833	523,680	523,680	526,816	500,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(8,554)	-	-	1,573	(19,180)
Fund Balance (Beginning)	95,944	50,704	87,390	87,390	87,390
Fund Balance (Ending)	87,390	50,704	87,390	88,963	68,210

Debt Service Funds

General Obligation Warrants in the amount of \$29,560,000 were issued in 2003 to provide funding for the construction of a new consolidated high school. The source of funds to pay principal and interest payments on these school warrants are from the 1% sales tax adopted by the City of Gadsden in 2003 which is earmarked for economic development, and through a funding agreement with the Gadsden Board of Education.

School Obligations - 2003-B Warrants (211)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	1,871,270	1,869,788	1,869,788	1,872,273	1,869,663
Total Expenditures	1,871,270	1,869,788	1,869,788	1,872,273	1,869,663
Contribution From School Board	900,000	900,000	900,000	900,000	900,000
Transfer From Other Funds	913,441	819,788	819,788	819,788	969,663
Interest / Other Revenue	28,166	-	-	10,770	-
Total Revenue	1,841,607	1,719,788	1,719,788	1,730,558	1,869,663
Revenues Excess Of Expenditures (Appropriated Reserves)	(29,663)	(150,000)	(150,000)	(141,715)	-
Fund Balance (Beginning)	341,548	161,185	311,885	311,885	170,170
Fund Balance (Ending)	311,885	11,185	161,885	170,170	170,170

General Obligation Warrants in the amount of \$5,165,000 were issued in 2004 for the purpose of urban renewal and redevelopment projects in the East Gadsden area, and the Whorten Bend sewer project.

General Obligations - 2004-A Warrants (212)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	438,010	439,380	439,380	440,958	437,180
Total Expenditures	438,010	439,380	439,380	440,958	437,180
Transfer From Other Funds	424,313	439,380	439,380	439,380	400,000
Interest / Other Revenue	6,992	-	-	2,591	-
Total Revenue	431,305	439,380	439,380	441,971	400,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(6,705)	-	-	1,013	(37,180)
Fund Balance (Beginning)	80,029	33,890	73,324	73,324	74,337
Fund Balance (Ending)	73,324	33,890	73,324	74,337	37,157

Debt Service Funds

The Gadsden Airport Authority issued Revenue Warrants in 2004 in the amount of \$6,700,000 to provide funding for the acquisition and improvements to various parcels of land adjacent to the Municipal Airport with the intent to promote economic development. The City of Gadsden entered into a funding agreement with the Authority to be responsible for principle and interest payments. The source of the funds for this agreement are from the 1% sales tax adopted by the City of Gadsden in 2003 which is earmarked for economic development.

Airport Authority - Funding Agreement 2004 Revenue Warrants (213)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	393,318	737,600	737,600	449,110	569,400
Transfer To Other Funds	85,000	-	-	-	-
Total Expenditures	478,318	737,600	737,600	449,110	569,400
Transfer From Other Funds	699,954	604,832	604,832	604,832	184,908
Due From MS2	-	132,768	132,768	50,051	84,492
Interest / Other Revenue	1,379	-	-	5,698	-
Total Revenue	701,333	737,600	737,600	660,581	269,400
Revenues Excess Of Expenditures (Appropriated Reserves)	223,015	-	-	211,471	(300,000)
Fund Balance (Beginning)	-	-	232,202	232,202	443,673
Fund Balance (Ending)	223,015	-	232,202	443,673	143,673

General Obligation Warrants in the amount of \$16,315,000 were issued in 2005 for the purpose of refinancing the 1999 and 2000 Series Warrants. This provided additional funding for the renovations taking place at the Gadsden Public Library and Noccalula Falls Park.

General Obligations - Improvements 2005 (214)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	1,426,866	1,424,555	1,424,555	1,428,095	1,424,240
Total Expenditures	1,426,866	1,424,555	1,424,555	1,428,095	1,424,240
Transfer From Other Funds	1,436,898	1,024,555	1,024,555	1,024,555	1,244,000
Interest / Other Revenue	32,910	-	-	15,970	10,000
Total Revenue	1,469,808	1,024,555	1,024,555	1,040,525	1,254,000
Revenues Excess Of Expenditures (Appropriated Reserves)	42,942	(400,000)	(400,000)	(387,570)	(170,240)
Fund Balance (Beginning)	714,873	757,815	757,815	757,815	370,245
Fund Balance (Ending)	757,815	357,815	357,815	370,245	200,005

Debt Service Funds

General Obligation Warrants in the amount of \$1,000,000 were issued in 2006 for the purpose of providing additional funds for the renovation projects at Noccalula Falls, the Riverfront, and the Gadsden Public Library. Funds will also be used for street improvement projects as well as community revitalization projects on Wall Street and Tuscaloosa Avenue.

General Obligations - AmFund 2006 Issue (215)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	76,535	75,523	75,923	75,923	74,100
Total Expenditures	76,535	75,523	75,923	75,923	74,100
Transfer From Other Funds	76,931	75,523	75,523	75,523	74,100
Interest / Other Revenue	100	-	-	49	-
Total Revenue	77,031	75,523	75,523	75,572	74,100
Revenues Excess Of Expenditures (Appropriated Reserves)	496	-	(400)	(351)	-
Fund Balance (Beginning)	6,406	6,496	6,902	6,902	6,551
Fund Balance (Ending)	6,902	6,496	6,502	6,551	6,551

General Obligation Warrants in the amount of \$3,000,000 were issued in 2006 for the purpose of providing additional funding for the Gadsden Board of Education to construct a stadium at the new Gadsden City High School.

General Obligations - Wachovia 2006 Issue (216)	Actual FY07	Budget FY08	Revised Bgt. FY08	Estimate FY08	Budget FY09
Debt Service	224,520	224,520	224,520	224,520	224,520
Total Expenditures	224,520	224,520	224,520	224,520	224,520
Transfer From Other Funds	262,814	224,520	224,520	224,520	186,520
Interest / Other Revenue	-	-	-	-	-
Total Revenue	262,814	224,520	224,520	224,520	186,520
Revenues Excess Of Expenditures (Appropriated Reserves)	38,294	-	-	-	(38,000)
Fund Balance (Beginning)	-	-	38,294	38,294	38,294
Fund Balance (Ending)	38,294	-	38,294	38,294	294

Debt Service Funds

The Capital Lease debt service fund was created in fiscal 2003 to account for resources needed to pay principal and interest payments on capital leases.

<i>Capital Leases (230)</i>	<i>Actual FY07</i>	<i>Budget FY08</i>	<i>Revised Bgt. FY08</i>	<i>Estimate FY08</i>	<i>Budget FY09</i>
Debt Service - M.I.S.	16,916	-	-	-	-
Debt Service - Fleet	739,102	563,204	649,630	649,630	454,101
Debt Service - Facilities	48,912	48,912	48,912	48,912	48,912
Total Expenditures	804,930	612,116	698,542	698,542	503,013
Transfer From Other Funds	804,930	612,116	698,542	698,542	503,013
Interest / Other Revenue	-	-	-	-	-
Total Revenue	804,930	612,116	698,542	698,542	503,013
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

General Government

Mayor's Office

City Council

City Clerk

Revenue Department

Legal Department

Mayor's Office

The primary goal of the Mayor's office is to provide the citizens of Gadsden, the City Council, employees, media, and other agencies with the opportunity to participate in the process of government. An additional goal is to foster an exchange of ideas, address citizens' needs and to present community and public relations. The final goal is to provide quality service when processing complaints, address requests for service in a timely manner, generate innovative ideas, and provide reliable information collection and presentation.

Functions

Administration

Through management and direction of city departments, it is the function of the administrative staff to ensure the laws and ordinances of the City are enforced properly and equitably. Identify and develop projects that will be of benefit to all segments of the community, identify areas of Municipal Government that could be more productive and implement appropriate measures to correct problems. Identify events in our community which provide positive community involvement and enhance public relations.

Beautification

Promote the cleanliness, beautification and overall environmental quality of the City and Etowah County.

Objectives

Maintain current level of services to the taxpayers

Ensure the city's financial stability

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	442,160	448,027	448,027	449,649
<i>Operating Costs</i>	28,603	39,091	39,091	39,090
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>470,764</i>	<i>487,118</i>	<i>487,118</i>	<i>488,739</i>

City Council

The City Council serves as the governing body of the City, exercising legislative powers and representing the interests of the citizens in policy formulation and decision making. It is the goal of the Council to promote the health, comfort, infrastructure development, economic development, safety and general welfare of the City of Gadsden.

Functions

Enact laws that govern the citizens of Gadsden by adopting ordinances and resolutions. Conduct public hearings to seek citizens input regarding certain issues, such as nuisance abatement, zoning, issuance of alcoholic beverage licenses, community development projects, etc. Make appointments to various boards that advise and assist in conducting municipal functions. After the annual budget is presented by the Mayor, the Council reviews, amends if necessary, conducts a public hearing and adopts a finalized budget for the upcoming fiscal year.

Objectives

Seek ways to improve the delivery of basic services and effectively reduce the cost of government.

Promote and sustain healthy economic development and comprehensive planning efforts while maintaining and expanding city infrastructures.

Encourage citizens' participation in government and formulate solutions to their problems.

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	119,729	119,209	119,209	118,431
<i>Operating Costs</i>	55,765	61,800	62,493	62,800
<i>Capital Outlay</i>	-	-	-	-
<i>Discretionary Funds</i>	97,634	105,000	105,000	140,000
<i>Total Expenditures</i>	<i>273,128</i>	<i>286,009</i>	<i>286,702</i>	<i>321,231</i>

City Clerk

The goal of the City Clerk's office is to accurately record all official actions of the governing body, provide a check and balance system for all financial functions, protect and maintain city records and archives, conduct impartial municipal elections, and provide service to the citizens, elected officials, city departments and outside organizations in a professional manner.

Functions

Financial Review

Review, sign and disburse payroll and payable checks. Review maintenance of central accounting records and collection of special street and sewer levies. Coordinate sale of city surplus property and equipment.

Records

Maintain archives and history of the City; manage central record room, implement retention schedules and perform destruction of obsolete records in accordance with law. Maintain, index and preserve all official documents.

City Council Support

Provide all clerical and secretarial support for council members.

General

Official keeper of the city seal. Receive sealed bids and conduct public openings, receive all claims filed against the City, and distribute the City Code and supplements. Administer oaths of office to various officials and municipal board members, coordinate requests to purchase city-owned property or satisfy liens, obtain titles and registration for all city vehicles, and distribute incoming mail.

Elections

Maintain street index for proper voter assignment, prepare list of qualified voters, qualify candidates and provide necessary information to comply with campaign requirements. Comply with state and local law concerning public notification and advertisement, conduct absentee voting, coordinate and train election officials, tabulate and certify election results, and maintain records in the manner prescribed by state and city laws.

Objectives

To improve the public's understanding of our form of government and ensure that the clerk's office delivers professional services that meet and exceed the current level.

To continue serving as liaison between citizens and the governing body, as well as city departments.

To serve as guardian of the city's permanent records and to create and maintain indexing systems for the retrieval of important documents and records.

To identify obsolete records that can be destroyed and submit an application to the Alabama Department of Archives and History. To improve conditions in storage areas and continue ensuring compliance with Local Government Records Commission requirements. To continue compiling inventory of all municipal records.

To continue imaging program which allows records and documents to be converted to electronic format.

To convert data on microfilm to digital format for retrieval on the imaging system.

To develop process for "paperless" agenda and provide more information through the city's website.

City Clerk (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	232,191	247,039	247,039	250,647
<i>Operating Costs</i>	44,450	116,589	116,611	47,964
<i>Capital Outlay</i>	3,858	-	-	-
<i>Total Expenditures</i>	280,499	363,628	363,650	298,611

Revenue

The goal of the Revenue Department is to collect all revenues legally due the City in a timely and professional manner.

Functions

Revenue Collection and Enforcement

Collect business, occupational and other licenses fees prior to issuing business licenses. Collect gasoline, tobacco, and other taxes and fees. Account for rental income that is due to the City.

Enforcement

Coordinate and monitor Ala Tax collection and remittance of sales, rental and use taxes. Administer and enforce City Code as it relates to licenses and taxes. Perform audits of taxpayers to verify compliance with city tax ordinances. Inform and educate taxpayers on issues relating to taxes and licenses.

Objectives

Revise procedure for considering occupational license fee refund requests to require a consolidated refund request from the employer covering all employees seeking a refund.

Work with M.I.S. to update and streamline Revenue programming.

Complete project to cross reference active business license list with sales and use taxpayers list to identify and license unlicensed businesses.

Monitor outside developments regarding sales and use tax and business licenses through AMROA and the League of Municipalities.

Budget Summary

Funding Source
General Fund (001)

	<i>Actual</i> <i>Expenditures</i> <i>FY07</i>	<i>Approved</i> <i>Budget</i> <i>FY08</i>	<i>Revised</i> <i>Budget</i> <i>FY08</i>	<i>Approved</i> <i>Budget</i> <i>FY09</i>
<i>Personnel Costs</i>	304,889	355,074	355,074	359,864
<i>Operating Costs</i>	223,919	54,875	51,849	46,070
<i>Capital Outlay</i>	-	-	3,000	-
<i>Total Expenditures</i>	<i>528,808</i>	<i>409,949</i>	<i>409,923</i>	<i>405,934</i>

Legal

The goal of the Legal Department is to provide professional legal service on a timely basis and in a responsive manner to all clients - the City of Gadsden, the governing body, elected officials, directors, and employees, and to communicate in a professional manner with the public.

Functions

Administration

Advise the Mayor, City Council, directors, municipal board members, and agencies regarding legal aspects of city government. Draft and review ordinances, resolutions, contracts and other documents arising in the normal operation of municipal government. Examine documents for title to real property, render opinions, prepare contracts and deeds relating to municipal property. Act as Secretary-Treasurer of the Industrial Development Board of the City of Gadsden. Edit changes to the Code of Ordinances of the City.

Litigation

Represent the City, officials, employees, boards and agencies in litigation in federal and state courts. Supervise the actions of outside legal counsel representing the same. Investigate and adjust claims filed against the City, within the department's authority. Supervise the payment of all claims.

Objectives

Complete policies regarding travel, entertainment, fair employment practices, violence in the workplace, etc.

Negotiate with Justice Department regarding report and implementation of changes necessary to comply with the Americans with Disabilities Act.

Conclude work on Etowah County Department of Human Resources facility on Hoke Street, through Public Building Authority.

Review and draft proposed revisions to regulations of street vendors.

Budget Summary

Funding Source General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	289,645	256,705	256,705	261,626
<i>Operating Costs</i>	327,062	578,650	578,650	562,235
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>616,707</i>	<i>835,355</i>	<i>835,355</i>	<i>823,861</i>

Internal Services

Finance Department

Management Information Services (M.I.S.)

Purchasing Department

Fleet Management

Personnel Department

Risk Management

Finance

The goal of the Finance Department is to provide the citizens of Gadsden, elected officials, city departments and other interested parties financial information and financial services in a professional and effective manner.

Function

Financial Planning & Analysis

Direct and account for the investments of city funds, prepare the annual budget, conduct budget reviews and meetings, provide city officials with analysis of the financial conditions of the city, maintain records of fixed assets, and monitor compliance of all GASB.

Accounting & Financial Reporting

Prepare and maintain all accounting records for all funds, prepare monthly and annual financial reports, and process requests for payment of the city from vendors of goods and services.

Pay Administration

Maintain a formalized pay plan for systematic salary progression and monitor hours of all seasonal and part-time personnel.

Objectives

Process weekly payables consisting of approximately 350 invoices and special payment authorizations.

Improve efficiency in payables through the use of EFT's, as well as bi-weekly processing.

Prepare and process weekly payroll for approximately 800 employees.

Close the books for the prior fiscal year no later than December 1st to allow ample time for auditors to complete the annual audit of the City's financial statements in a timely manner.

Process all budget amendments within one business day of request.

Give Finance Department approval to all requisitions within one business day of request.

Improve overall efficiency in Finance Department through better controls, as well as cross-training.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	449,167	462,224	462,224	467,984
<i>Operating Costs</i>	84,072	98,922	98,922	98,130
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>533,239</i>	<i>561,146</i>	<i>561,146</i>	<i>566,114</i>

Management Information Services (M.I.S.)

The goal of M.I.S. is to provide quality data processing and support to city departments in an efficient and cost-effective manner by continuously planning, evaluating, developing and implementing programs in support of city approved objectives and priorities. M.I.S. is also a service center for all departments, providing a way to further automate each department economically and efficiently with information technology.

Functions

Applications Support

Provide computer applications support to all users in the form of new systems and programs, and maintenance of existing systems and programs. Provide computer-related training, database management, batch job execution and control and mainframe / PC interface support.

Technical Support

Install, configure and resolve problems in operating systems, computer terminals and printers. Provide a stable computing environment for all users. Monitor and manage system resources. Provide installation and maintenance of computer equipment and software. Provide assistance to users.

Objectives

Provide application software problem resolution requiring minor fix to one-hour average and those requiring interim solution to one week.

Maintain mainframe databases 24 hours per day.

Provide maintenance and support for mainframe and network equipment.

Provide a two-hour response time for hardware service / problems and user software training as required.

Budget Summary

Funding Source General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	430,170	441,698	441,698	450,803
<i>Operating Costs</i>	45,361	52,880	52,880	50,103
<i>Capital Outlay</i>	-	-	87,685	-
<i>Total Expenditures</i>	475,531	494,578	582,263	500,906

Purchasing

The purpose of the Purchasing Department is to provide a systematic and efficient procurement program for the City of Gadsden departmental operations while ensuring the best possible combination of price and quality. A common goal for City Departments and Purchasing is the promotion of local procurement spend as well as participation by local businesses in a fair yet competitive process for obtaining goods and services on behalf of our organization.

Functions

Procurement Service

Maintain purchasing procedures necessary to adhere to the intent and purpose of the Alabama Competitive Bid Law and other statutory regulations relative to all expenditures or contractual obligation of funds for labor, services and the purchase or lease of materials, equipment, supplies or other personal property. Establish and enforce conformance to required specifications, qualities and quantities determined in the competitive bid process. Implement clear internal guidelines for procurement methodology to encourage sound buying practices for daily operations of our organization.

Objectives

Purchasing Procedures

Increase efficiency of signed purchase order process by adding additional automation and integration of the required tax documentation into the process. Streamline the current process for better time management and efficiency.

Utilize departmental requests to conduct bid research, product evaluation, and market comparisons prior to bid request notifications.

Continue updating existing vendor profiles, product classifications, and preferred vendor listings. Target local business in an on-going effort to reinvest tax revenues into our community base to the greatest extent possible.

Create additional website informational tools to address frequently asked questions for doing business with the City of Gadsden. Clarify the process of selling goods and services to our organization by providing additional web information regarding vendor application, pre-qualification and categorization requirements.

Research possibilities of providing a self service vendor registration /account maintenance process to our website.

Provide access to web information regarding general bid processing, timeline expectations, award notification and purchase order issuance.

Consider the impact of new technology and how to best utilize the positive effects for future procurement decisions.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	57,845	58,022	58,022	58,297
<i>Operating Costs</i>	2,958	4,900	4,900	4,459
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>60,803</i>	<i>62,922</i>	<i>62,922</i>	<i>62,756</i>

Fleet Management

The goal of Fleet Management is to provide safe transportation to all city departments with minimum downtime and minimum cost.

Functions

Administrative

Effectively manage city vehicles and equipment, provide the most efficient equipment, collect records to ensure safe operation, and develop replacement intervals and to control costs.

Fleet Maintenance

Ensure safe operations of city vehicles through inspection, service and repair; maintain high repair standards and efficient cost control.

Parts Department

Provide low cost, high quality vehicle repair parts and outside repairs to all city departments.

Motor Pool

Provide transportation to drivers with assigned vehicles or for units down for service, provide fuel to all city vehicles, and to receive, store and properly dispose of surplus city property.

Objectives

Increase membership and the number of contracts issued through Northeast Alabama Purchasing Association (NEAPA).

To increase public awareness of alternative fuels by using B-20 and E-85 in city vehicles to help reduce American dependence on foreign oil and decrease air pollution.

To increase Biodiesel production by increasing used oil pickup from restaurants and public in order to make Fleet fuel self-sufficient.

Stabilize fleet operations by equalizing maintenance expenditures and vehicle replacement costs.

To increase technical training expenditures for mechanics to improve working knowledge and reduce downtime.

Improve shop cleanliness and purchase additional lifting equipment, thereby improving safety to effectively decrease personal injury claims.

Increase scheduled maintenance thereby decreasing equipment downtime.

Increase efficiency to maintain lower retail labor rate.

Fleet Management (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	1,287,628	1,342,827	1,342,827	1,353,725
<i>Operating Costs</i>	646,314	642,749	640,014	703,650
<i>Capital Outlay</i>	603,653	-	3,695	-
<i>Total Expenditures</i>	2,537,596	1,985,576	1,986,536	2,057,375

<u>Budget Summary (Motor Pool)</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	9,742	10,000	10,000	17,500
<i>Total Expenditures</i>	9,742	10,000	10,000	17,500

Personnel

The goal of the Personnel Department is to recruit and retain a highly competent work force through a responsible, progressive human resource management system.

Functions

Recruitment, Selection & Placement

Promote community awareness for career opportunities by properly advertising such opportunities within the community; fill vacancies in accordance with job qualification and requirements without discrimination as to race, sex, color, age, creed, national origin, disability or lawful political affiliation. Establish and promote programs based upon merit principals for the selection, retention, promotion, and reassignment of personnel.

Position Reclassifications

Prepare and maintain adequate classifications and job descriptions for each position, establish appropriate job standards and evaluate positions to determine proper grade level.

Employee Relations

Provide an employee grievance and appeal procedure. Provide employees due process for all disciplinary matters. Establish a system of communication to inform employees of their responsibilities, rights and privileges derived from employment. Provide a discrimination grievance process. Promote training and education in the work force; provide opportunities to employees for further development and advancement.

Objectives

Develop a process to allow applications to be completed at the time an opening is announced on the website.

Continue management training program in association with the Center for Government Services.

Provide harassment training course to all City employees.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	213,534	224,428	224,428	228,878
<i>Operating Costs</i>	32,301	31,200	31,200	35,840
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	245,835	255,628	255,628	264,718

Budget Summary (Civil Service Board)

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Operating Costs</i>	20,549	25,000	25,000	33,700
<i>Total Expenditures</i>	20,549	25,000	25,000	33,700

Risk Management

The goal of Risk Management is to administer a multitude of employee/retiree benefit programs, loss control programs, and insurance programs to cover those unavoidable losses that are a consequence of providing service to the citizens of Gadsden.

Functions

Employee/Retired Benefits Plan

Manage a comprehensive program providing health (hospital, doctor, drug card), dental, short term disability, life insurance, and optional life insurance to employees, retirees and dependents

Manage Cafeteria Program offering employees the opportunity to pay premium payments, unreimbursed medical expenses, and childcare expenses with pre-tax dollars

Administer pre-employment, post accident, return to duty, and random drug and alcohol testing

Manage Employee Assistance Program for troubled employees including employees who threaten violence in the workplace

Maintain and monitor list of employees approved to drive/operate city vehicles based on an adopted point system

Implemented and oversee the Deferred Compensation Program (457B) administered by AIG Valic

Property and Casualty Insurance Coverage

Purchase and manage all property casualty insurance coverage (i.e. Auto, GL, Police Professional and Public Officials Liability, City owned building and contents coverage, Auto and Heavy Equipment Physical Damage coverages as well as a wide variety of bond coverages

Worker's Compensation Program

Manage a self-insured worker's compensation program. Claims are processed from the on-set of injury to conclusion whether through litigation or an agreed court approved settlement.

New Employee Orientation

Provide new employee orientation regarding benefits, policies and procedures, retirement, etc.

Objectives

Conduct Annual Open Enrollment for all eligible City Employees for Cafeteria Plan, Health Insurance Program, Optional Employee and Dependent Life Insurance Program and Deferred Compensation Plan

Pursue educational activities to enhance employee understanding of employee benefits whether through formal meetings, paycheck stuffers, posters, etc.

Coordinate and conduct Management and Employee Training Programs, i.e. Drug-Free Workplace Training, how to deal with violence in the workplace, etc.

Actively review programs, policies and procedures and implement programs to minimize losses to the City

Explore alternatives to enhance employee benefits without increasing cost to the City such as a Pre-funded Post-retirement Health Insurance Program

Assist Management in dealing with troubled employees

Aggressively manage worker's compensation claims to reduce exposure to the City of Gadsden

Risk Management (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Employee Benefits Fund (510)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	148,623	149,402	149,402	149,529
<i>Operating Costs</i>	6,527	7,615	7,615	8,444
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>155,150</i>	<i>157,017</i>	<i>157,017</i>	<i>157,973</i>

Public Safety

Fire Department

Police Department

Animal Control

Municipal Court

Emergency Management Agency (E.M.A.)

Communications

Fire Department

The goal of the Fire Department is dedicated to provide reliable professional emergency services to the citizens of Gadsden. We are committed to protecting the lives and property in our community. We will accomplish our mission through education, fire prevention, fire suppression, emergency medical services and other non-emergency activities. We will actively participate in the community, striving to efficiently and effectively utilize all resources at our command to meet the needs of the citizens we serve.

Functions

Operations (Fire Suppression, Emergency Medical Services, Hazardous Material)

Respond to emergency situations involving fire, emergency medical situations including motor vehicle accidents, hazardous materials incidents, natural and man-made disasters. The goal of the department is to maximize life safety, minimize property loss and to mitigate the emergency in order to protect the citizens of the City of Gadsden.

Fire Prevention (Inspection, Fire Investigation, Public Education)

Proactive approaches to fire and life loss management. This objective is met through fire loss management functions such as building code requirements, compliance and public fire awareness. To be effective, fire and emergency services loss management must involve a proactive program aimed at identifying and removing fire and emergency risk factors within the community. This includes aggressive fire investigation to determine cause and origin to eliminate the criminal aspects of fire cause.

Training

Training is the key ingredient which gives direction and organization to standard operation procedures and command and control at the emergency scene. Federal and State guidelines mandate that certain levels of training must be met before mitigation can be attempted. Training instills pride, self-confidence, unity and continuity during unusual and highly stressful events.

Objectives

Implement fire prevention and public safety curriculum in Elementary thru Middle Schools through the Risk Watch Program

Determine the optimum deployment of resources based on current and anticipated future fire station locations.

Quantify methods of reducing emergency response times to acceptable limits for all areas of the City.

Reduce structure fires through code enforcement, public education, and fire investigation.

Increase public awareness concerning the mission of the department.

Develop an Arson Task Force involving County, local cities and the District Attorney's Office.

Determine the ISO status for the current manning, equipment and deployment areas.

Fire Department (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	7,857,414	8,440,805	8,440,805	8,855,022
<i>Total Expenditures</i>	7,857,414	8,440,805	8,440,805	8,855,022

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Ad Valorem Tax (106)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	479,085	621,213	621,213	588,270
<i>Capital Outlay</i>	377,197	247,500	247,500	669,000
<i>Transfers</i>	88,244	88,244	88,244	212,856
<i>Total Expenditures</i>	944,526	956,957	956,957	1,470,126

Police Department

The goal of the Gadsden Police Department is to work with citizens of the community to preserve life, maintain human rights and dignity, protect property, foster individual responsibility and community awareness, thereby maintaining and enhancing Gadsden's status as the most livable city in Alabama.

Functions

Administrative

Responsible for general management and oversight of all functions and responsibilities of the department. Primarily responsible for fiscal management, planning, research, and development of policies and procedures.

Operations

Provide initial field response on all incidents reported to the department including crime prevention, enforcement of criminal codes, traffic statutes, ordinances, disaster and civil disorder.

Criminal Investigation

Provide follow-up investigation of felony offenses, juvenile operations, forensic investigations and arrest warrants.

Services

Provide staff support to the operational components of the department, including records management, property control, crime analysis and operation of the communications center.

Professional Standards

Responsible for quality control functions for the department, including personnel administration, training and career development, internal affairs investigation, staff inspection and participation in the law enforcement accreditation program.

Vice & Narcotics Unit

Work through the Etowah County Drug Enforcement Unit for the investigation and enforcement of narcotics, gambling, prostitution and illegal alcoholic beverage transaction violations and for coordination of the criminal intelligence functions of the department.

Objectives

Provide front-line service delivery that both anticipates and reacts to the demands generated in a city / community environment, and to deploy our resources to ensure adequate and effective proactive policing strategies throughout our community.

Maintain an integrated approach to crime prevention, intervention and enforcement in cooperation with other stakeholder groups and agencies. To enhance community based crime prevention initiatives and partnerships and continue to work with community groups and organizations from all segments of our population in Gadsden and surrounding communities through community centers, neighborhood groups, and business organizations.

Maintain and enhance School Resource Officer (SRO) program and police partnership, enriching our interaction, programs and initiatives with students, parents, school and administrative staff.

Continue to offer core competency training and quality in-service training to all department personnel to ensure that they meet or exceed departmental standards and expectations. Continue sponsoring and offering officers both internal and external quality training. Assist each officer in obtaining training in order to fulfill their goals and incentives to elevate their status and careers within our department.

Police Department (continued)

Continue to implement, research and test our Mobile Data Terminals (MDT) and Video Camera systems in front line police vehicles. Provide information technology infrastructure to support and enhance current and emerging service delivery needs.

Continue to research technology grants through state and federal agencies in order to initiate new programs available for innovative methods to determine areas of future expansion.

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	7,380,526	7,964,880	7,965,066	8,324,775
<i>Operating Costs</i>	662,290	705,570	725,849	962,232
<i>Capital Outlay</i>	27,713	50,000	49,284	32,385
<i>Total Expenditures</i>	8,070,529	8,720,450	8,740,199	9,319,392

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Drug Task Force (123)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	40,460	46,310	46,310	-
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	40,460	46,310	46,310	-

Animal Control

The goal of Animal Control is to create a customer friendly atmosphere while providing efficient and quality service for citizens of Gadsden, to execute its duties as an enforcement entity and to educate the public in the responsibilities of pet ownership, animal care, control and welfare by the promotion of positive public relation programs.

Functions

Enforcement

Enforce city ordinances and state codes pertinent to animal control and care. Respond to requests for service from the public and patrol officers.

Shelter Operations

Works in conjunction with the Humane Society of Etowah County to provide animal impound services as defined in the annual agreement.

Human Education & Public Relations

Provide education about responsible pet ownership, therefore, reducing the pet over-population problem.

Objectives

Seek additional professional training in order to provide more efficient service.

Increase public awareness of appropriate care and commitment to responsible pet ownership.

Develop and implement a program to teach school children about pet care through the Gadsden City School system.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	195,894	205,583	205,583	205,211
<i>Operating Costs</i>	116,428	123,450	123,493	126,995
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>312,322</i>	<i>329,033</i>	<i>329,076</i>	<i>332,206</i>

Municipal Court

The goal of Municipal Court is to fairly and impartially adjudicate traffic and misdemeanor cases, to efficiently maintain information and records concerning said cases, and to assist citizens in the resolution of cases, protection of their rights and understanding of the municipal judicial system.

Functions

Judicial

Two part-time municipal judges are appointed by the City Council for two-year terms. The Mayor designates one as the presiding judge and one as the alternate. If both judges recuse themselves or are otherwise unavailable, the Mayor appoints a temporary judge.

Municipal Court Operations

Process misdemeanor, traffic and parking cases and issue summons and warrants. Monitor incarceration of prisoners and coordinate the work-release and electronic monitoring programs.

Collect the payment of all fines, maintain current court records and destroy obsolete records in accordance with the retention schedule. Assist court with referrals for defensive driving school and other programs as assigned by the judge. Provide court-related information to the public, other courts and governmental entities.

Objectives

Maintain certification of all magistrates by providing ten hours of training per year in compliance with State of Alabama mandates.

Assist the public in a professional manner.

Monitor programs such as RAPHA Ministries, Court Referral for drug and alcohol abuse and community service work when ordered by the Judge.

Monitor the jail count by keeping records of persons that enter the jail and determine their release date.

Municipal Court (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	321,543	311,430	311,430	307,110
<i>Operating Costs</i>	1,190,226	1,268,162	1,268,162	1,175,310
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>1,511,769</i>	<i>1,579,592</i>	<i>1,579,592</i>	<i>1,482,420</i>

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Restricted Funds (191 - 2200 - 417)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	5,129	4,500	4,500	3,500
<i>Capital Outlay</i>	3,975	23,000	23,000	30,000
<i>Total Expenditures</i>	<i>9,104</i>	<i>27,500</i>	<i>27,500</i>	<i>33,500</i>

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Restricted Funds (191 - 2200 - 419)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	-	-	30,000	22,500
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>-</i>	<i>-</i>	<i>30,000</i>	<i>22,500</i>

Emergency Management Agency

The mission and purpose of the Gadsden/Etowah County Emergency Management Agency (EMA) is to develop, coordinate and administer an effective, comprehensive all-hazards emergency management program for the City of Gadsden and Etowah County. This is accomplished through an on-going combination of resources and mitigation, preparedness, and response efforts to save lives and lessen the effects of disasters on the citizens of Gadsden and Etowah County.

Functions

Administration Planning

Administer local, state, and federal emergency management policies and procedures in identifying, planning for, and coordinating effective response to all natural or man-made disasters, chemical hazards, including management of the Chemical Stockpile Program in support of the destruction of chemical weapons at Anniston Army Depot, and incidents involving terrorist activities. Administer local, state, and federal grant monies in placement of response equipment for all fire, law enforcement, and other emergency response agencies throughout the county.

Alert & Notification / Warning

Provide effective alert and notification/warning capability to citizens of Gadsden and Etowah County by operating an outdoor warning siren network throughout the county (total of 62 sirens), and tone alert radios placed in schools, hospitals, churches, public buildings, as well as strobe units for deaf and hearing impaired persons. We also have provided, through Federal funds, a highway advisory system for the City of Gadsden, which allows broadcast of emergency information over radio AM1690, but also can be used for broadcasting community information.

Public Awareness

Provide public awareness program to keep citizens informed as to potential hazards and appropriate response to insure safety. This is accomplished through making presentations to civic groups, schools, businesses, and by hosting meetings for the general public.

Objectives

Continue to work with public facilities in developing emergency response plans for their employees and public they serve.

Assist citizens with Family Emergency Preparedness Plans.

Seek funding sources to sustain alert/notification and response after CSEPP.

Continue making improvements in the Emergency Operations Center (EOC) to enable better functionality during times of activation.

Continue the education and training of staff members to respond accurately to all hazards in a timely manner.

Strive to complete Director Standards to acquire more funding for program.

Support responding agencies where possible and when possible.

Foster a team spirit with all area responding agencies.

Emergency Management Agency (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	76,285	87,722	87,722	88,795
<i>Operating Costs</i>	45,470	45,000	50,336	58,010
<i>Capital Outlay</i>	106,848	-	75,000	-
<i>Total Expenditures</i>	<u>228,603</u>	<u>132,722</u>	<u>213,058</u>	<u>146,805</u>

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>CSEPP Grant (150)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	175,181	202,182	202,182	243,000
<i>Operating Costs</i>	215,218	198,615	198,615	324,250
<i>Capital Outlay</i>	109,094	470,385	470,385	200,000
<i>Total Expenditures</i>	<u>499,493</u>	<u>871,182</u>	<u>871,182</u>	<u>767,250</u>

Communications

The Communication Department is dedicated to providing the highest level of reliable and professional technical service to all city departments. We will accomplish our mission through continued education and open communication with all employees, striving to efficiently and effectively utilize all resources and tools at our disposal to meet the needs of the city employees.

Functions

Operations

Respond to communication outages for all radio and telephone networks. Installation and maintenance of various electronic equipment to include radios, vehicle cameras, GPS units, video and security systems, telephone and PA systems. Maintain a records database for all telephone and long distance codes as well as a tracking system for all costs incurred due to purchases of equipment or maintenance fees.

Objectives

Complete the communications rebanding project mandated by the FCC.

Install new video security system in City Hall to be monitored by the dispatch center. This will improve safety and security for citizens and employees.

Implement new GPS tracking into all Police vehicles and install new computer and tracking software into the dispatch center.

Install two more cameras in the council chamber for the Gadsden Informational Television channel.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	150,395	150,923	150,923	166,028
<i>Operating Costs</i>	69,862	91,144	95,135	100,650
<i>Capital Outlay</i>	7,818	462,500	510,900	20,000
<i>Total Expenditures</i>	228,074	704,567	756,958	286,678

Recreation and Cultural Services

Parks and Recreation

Convention Hall

Noccalula Falls Park

Cemetery

Library

Museum of Art

Parks & Recreation

The goal of the Parks and Recreation department is to provide opportunities for recreation to all citizens regardless of family structure, income, gender or ethnic origin. This commitment involves the opportunity to achieve full recreational experiences through individual, team, and family activities. These activities are made possible through the presentation of annual community events and the construction and maintenance of parks, playgrounds, ball fields, and indoor / outdoor recreational facilities.

Functions

Neighborhood Services

Provide a comprehensive recreation program for all citizens of Gadsden. This includes activities and athletics for children, youth, adults, and senior adults, as well as the operation of eight recreation centers, the Senior Activity Center, the Sports Complex, various parks and playgrounds.

Entrepreneurial Services

Develop and operate quality public recreation facilities offering special events designed to encourage tourism and increase revenue production through water-based activities, sports-based activities and meeting facilities.

Community Events

Provide wholesome family entertainment in a noncompetitive atmosphere for leisure time enjoyment by a diversified group of citizens.

Youth Services

Meet the needs of our youth through recreational and social programming to provide an opportunity to enhance their quality of life.

Objectives

Plan and implement a comprehensive equipment and site inspection program for all facilities.

Increase participation in neighborhood based recreation programs that meet specific needs of the neighborhood. These may include athletics, health, fitness, education, skills-training and recreation center activities. Provide programs addressing the needs of at-risk youth (ages 6-18) including, but not limited to drug and gang intervention and prevention, employment training and other educational opportunities.

Maintain all adult athletic programs on entrepreneurial basis while meeting both quality and quantity standards. Increase participation and revenue production within these facilities.

Plan, implement and evaluate at least one new innovative recreation program while continuing successful annual events.

Upgrade existing parks and playgrounds with new equipment and facilities and construct a new park / playground.

Coordinate activities, facilities and programs with other city agencies.

Parks & Recreation (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	2,510,063	3,238,091	3,238,091	3,131,663
<i>Operating Costs</i>	941,761	1,074,680	1,080,990	1,176,132
<i>Capital Outlay</i>	8,201	20,000	20,000	95,000
<i>Total Expenditures</i>	<i>3,460,025</i>	<i>4,332,771</i>	<i>4,339,081</i>	<i>4,402,795</i>

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Summer Nutrition (131)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	17,402	46,281	46,281	38,013
<i>Operating Costs</i>	70,192	78,900	78,900	93,590
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>87,594</i>	<i>125,181</i>	<i>125,181</i>	<i>131,603</i>

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Aging Grant (132)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	77,979	75,523	75,523	75,581
<i>Operating Costs</i>	6,453	10,732	10,732	17,400
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>84,432</i>	<i>86,255</i>	<i>86,255</i>	<i>92,981</i>

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Restricted Funds (191)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	141,033	151,300	151,300	26,000
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>141,033</i>	<i>151,300</i>	<i>151,300</i>	<i>26,000</i>

Convention Hall

The goal of Convention Hall is to provide the community with a facility that will accommodate functions from small meeting groups to large events in a courteous and efficient manner.

Functions

Coordinate the use of Convention Hall to allow for the community to conduct private and community social events.

Objectives

Provide sufficient staffing to operate the facility in an efficient manner.

Provide the proper equipment (tables, chairs, sound system, etc.) to be used by individuals and organizations utilizing the facility.

Install an additional driveway to allow caterers easier access to the kitchen.

Coordinate the use of the facility to increase rental revenue.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	56,276	74,874	74,874	78,393
<i>Operating Costs</i>	60,219	75,935	75,935	69,440
<i>Capital Outlay</i>	-	1,500	1,500	-
<i>Total Expenditures</i>	<i>116,495</i>	<i>152,309</i>	<i>152,309</i>	<i>147,833</i>

Noccalula Falls Park

The goal of Noccalula Falls Park is to provide citizens and tourists a park that offers a variety of recreational activities and educational opportunities.

Functions

Park Operations

Plan and coordinate park activities that include rental of pavilions, carpet golf, playground equipment, and miniature passenger train.

Campgrounds

Provide an updated camping park that includes two rental cabins, sites for primitive tent campers and motor homes, and a swimming pool for park guests.

Wedding Chapel

To schedule weddings, maintain cleaning and maintenance inside and outside the building.

Perform routine checks on the sound equipment.

Provide bride and groom with a list of available ministers, florist, and music options in our city.

Supply wedding party with the Chapel rules and guidelines to help ensure the upkeep of the building in order to keep a positive reputation of the park and campground area.

Greenhouses

Maintain a greenhouse facility for the growth and replacement of park greenery.

Maintenance

Maintain walking trails, park grounds, equipment, miniature passenger train and rail system.

Objectives

Plan and schedule new programs / activities that will increase park attendance.

Maintain park facilities in a clean and presentable manner; upgrade campsites to include cable hook-ups.

Work with Noccalula Falls Enhancement Association to revitalize and develop the park and surrounding areas.

Repair / replace the smaller campsites; upgrade electrical systems to accommodate larger recreational vehicles.

Budget Summary

<i>Funding Source</i>	<i>Actual Expenditures</i>	<i>Approved Budget</i>	<i>Revised Budget</i>	<i>Approved Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Operating Costs</i>	445,950	628,174	732,511	634,904
<i>Capital Outlay</i>	1,450	-	-	34,500
<i>Total Expenditures</i>	447,400	628,174	732,511	669,404

Cemetery

The goal of the Cemetery is to effectively administer the overall operation, preservation, and maintenance of two municipal cemeteries and provide high quality services in a professional manner.

Functions

Administrative

Provide effective leadership to support sound decisions related to both legally and emotionally sensitive issues. Develop policies and procedures to assure compliance with department, local and state regulation and / or laws regarding operation and management of cemeteries.

Maintenance

Administer an effective plan for maintenance of approximately 40 acres in three cemeteries.

Family Services

Provide sympathetic counseling for the needs of bereaved families involved in the burial of a loved one.

Objectives

Develop and refine policies for general operations and maintenance compatible with preservation efforts.

Provide staff training and development via workshops, seminars and on site training.

Encourage educational opportunities for children to visit and study the cemeteries. Continue programs with local government agencies and schools systems.

Encourage assistance with beautification programs from local youth groups and garden clubs.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	306,261	349,246	348,674	340,496
<i>Operating Costs</i>	30,854	31,970	31,970	38,922
<i>Capital Outlay</i>	-	-	-	6,000
<i>Total Expenditures</i>	337,115	381,216	380,644	385,418

Library

The goal of the Library is to provide resources and services to meet the informational, educational, recreational and cultural needs of a growing, diverse community.

Functions

Gadsden Public Library offers extensive print and non-print materials that encourage citizens to develop an interest in reading and lifelong learning. The Library also enhances the quality of life of the community by providing inviting, user-friendly facilities that showcase the latest in information technology and contribute to the significant improvement of intellectual skills through exciting, informative programming for all ages.

Objectives

Maintain a well-balanced collection of accurate and current materials.

Provide access to the most advanced technologies, library resources, programs, and services to patrons.

Increase community awareness of the library's resources by providing innovative programming and outreach services.

Provide comfortable, accessible facilities and grounds for library staff and patrons.

Contribute to the significant improvement of children's reading skills through promotion and proactive use of library resources, programs, and services.

Provide library service to citizens with special needs.

Meet or exceed state standards for public library service.

Budget Summary

*Funding Source
General Fund (001)*

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	<i>1,086,693</i>	<i>1,127,331</i>	<i>1,127,331</i>	<i>1,135,555</i>
<i>Operating Costs</i>	<i>206,741</i>	<i>228,750</i>	<i>231,751</i>	<i>227,750</i>
<i>Capital Outlay</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Expenditures</i>	<i>1,293,434</i>	<i>1,356,081</i>	<i>1,359,082</i>	<i>1,363,305</i>

Budget Summary

*Funding Source
Library Grants (111)*

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	<i>12,767</i>	<i>37,794</i>	<i>37,794</i>	<i>36,546</i>
<i>Operating Costs</i>	<i>182,939</i>	<i>93,006</i>	<i>93,006</i>	<i>104,000</i>
<i>Capital Outlay</i>	<i>10,189</i>	<i>4,000</i>	<i>4,000</i>	<i>-</i>
<i>Total Expenditures</i>	<i>205,896</i>	<i>134,800</i>	<i>134,800</i>	<i>140,546</i>

Museum of Art

The goal of the Museum of Art is to support and maintain a museum of local history of the Gadsden and Etowah County area, and to support and maintain a museum dedicated to Southern artists.

Functions

The Museum will promote and foster the collection and preservation of paintings, sculptures, artifacts, antique properties, furniture, items of historical significance and any such items deemed worthy for view by the public. The Museum will promote public interest, knowledge and appreciation of the history of this community and the arts. The Museum is committed to providing educational, recreational and economic benefits that will improve the quality of life for diverse audiences.

Objectives

Acquire, collect, organize, preserve and exhibit materials relating to the history of Gadsden, Etowah County and surrounding areas.

Disseminate historical information about the facts and myths of this area's past and to serve as a resource center for interested visitors and local citizens, as well as students and scholars.

Promote an appreciation for all types of visual arts for the enjoyment and understanding of its' visitors.

Budget Summary

***Funding Source
General Fund (001)***

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	167,475	179,839	179,839	181,416
<i>Operating Costs</i>	42,022	52,782	52,782	52,559
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>209,498</i>	<i>232,621</i>	<i>232,621</i>	<i>233,975</i>

Public Works

Residential Garbage

Street Services

Street Maintenance

Street Painting

Transfer Station

Facilities Maintenance

Residential Garbage

The goal of Residential Garbage is to preserve the public health and image of our community by providing timely, efficient garbage collection service to residential customers of the City of Gadsden.

Functions

Administration

Receive, coordinate and route citizen's requests for public service. Provide administrative support and assistance within the department.

Collection

Provide curbside automated garbage pickup for all residential customers on a weekly basis.

Customer Service

Provide information regarding garbage service, instruction for schedules, contents restrictions and container placement. Assist residential customers in providing appropriate residential containers necessary for automated sanitation pickup services. Respond to citizen's comments, complaints and inquiries with information regarding appropriate procedures and regulations necessary for refuse disposal in accordance with local law.

Objectives

Provide garbage collection as quickly and efficiently as possible.

Respond to citizen's requests in a timely and courteous manner.

Improve automated garbage service through continuing analysis and evaluation of services and routes.

Budget Summary

Funding Source

Residential Garbage Fund (430)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	661,528	633,215	633,215	638,609
<i>Operating Costs</i>	429,799	1,440,520	1,440,520	478,200
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>1,091,327</i>	<i>2,073,735</i>	<i>2,073,735</i>	<i>1,116,809</i>

Street Services

The goal of Street Services is to effectively provide trash collection and street cleaning services throughout residential and public areas, thereby enhancing the appearance of our community.

Functions

Trash / Leaf Collection

Provide residential trash collection, including miscellaneous items that are not considered appropriate to be included in the weekly garbage collection. Leaf collection and disposal is provided during the fall and winter seasons.

Objectives

Perform services for residential areas in a proficient and expedient manner.

Provide horticulture, forestry and landscape services along city and state roadways.

Respond to all citizen's complaints in a timely manner.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	1,904,137	489,431	501,024	500,841
<i>Operating Costs</i>	333,435	107,926	106,703	187,020
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>2,237,571</i>	<i>597,357</i>	<i>607,727</i>	<i>687,861</i>

Street Maintenance

The goal of Street Maintenance is to provide essential maintenance pertaining to the preservation of streets and drainage throughout the city to ensure safe public travel and to minimize damage to property due to flooding.

Functions

Streets

Perform repairs and maintenance on streets, sidewalks, and bridges.

Drainage

Maintain all drainage facilities including pipes, inlets, channels and ditches to permit the flow of water.

Traffic

Install and maintain traffic signals on city streets.

Rights of Way

Maintain grass along city and state roads, general public areas including ditches, easements and rights-of-way within the City perimeters.

Street Cleaning

Provide street sweeping and washing services for main streets throughout the city.

Objectives

Provide adequate maintenance on all streets, drainage areas and sidewalks.

Provide quick responses when notified of problem areas and other emergency or hazardous situations.

Budget Summary

Funding Source
General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	985,762	1,927,638	1,927,638	1,882,041
<i>Operating Costs</i>	1,111,448	1,467,725	1,467,829	1,559,600
<i>Capital Outlay</i>	2,950	-	-	-
<i>Total Expenditures</i>	<i>2,100,160</i>	<i>3,395,363</i>	<i>3,395,467</i>	<i>3,441,641</i>

Budget Summary

Funding Source
State Gas Tax (102)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	244,000	244,000	244,000	243,000
<i>Transfers</i>	231,000	281,000	281,000	225,500
<i>Total Expenditures</i>	<i>475,000</i>	<i>525,000</i>	<i>525,000</i>	<i>468,500</i>

Street Painting

The goal of Street Painting is to maintain and provide appropriate pavement markings, roadway signage and removal of visual obstructions on all city maintained streets to ensure a safe and orderly transportation infrastructure.

Functions

Streets

Provide new and replacement markings to city streets as necessary.

Street Signs / Obstructions

Erect new and replacement signage located on city maintained streets. Remove any existing or potential obstructions of traffic markings and signs.

Objectives

Ensure all markings and signs meet the standards described in the Manual on Uniform Traffic Control Devices.

Respond quickly to all requests and emergency situations.

Budget Summary

Funding Source

General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	203,752	215,146	215,146	223,204
<i>Operating Costs</i>	42,791	65,760	65,760	70,710
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>246,543</i>	<i>280,906</i>	<i>280,906</i>	<i>293,914</i>

Transfer Station

The goal of the Transfer Station is to provide facilities for solid waste disposal to our residential customers as well as the commercial community that are in compliance with environmental rules and regulations.

Functions

Landfill Services

Provide disposal services for debris from construction demolition sites.

Recycling

Operate a recycling service for wood, metal materials, limbs and leaves. Wood materials are recycled for mulch which is available for free distribution, and metals are collected for product recycling.

Transfers

Provide residential refuse disposal for the community. Solid waste materials are received, processed and transferred to a certified Subtitle "D" Landfill for further processing and disposal.

Objectives

Facilitate the movement of trash from the Transfer Station and monitor all landfill areas in order to meet EPA and ADEM standards.

Budget Summary

Funding Source

Residential Garbage (430)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	633,849	618,561	618,561	645,764
<i>Operating Costs</i>	1,083,261	1,116,420	1,116,420	1,058,520
<i>Capital Outlay</i>	-	-	-	7,500
<i>Total Expenditures</i>	<i>1,717,111</i>	<i>1,734,981</i>	<i>1,734,981</i>	<i>1,711,784</i>

Facilities Maintenance

The goal of Facilities Maintenance is to provide the community and city departments with properly equipped and well-maintained facilities and equipment to aid them in performing their job tasks.

Functions

Provide mechanical, electrical and structural maintenance for city-owned and operated buildings. Maintain a comprehensive preventative maintenance program involving all buildings and associated equipment. Maintain complete historical data related to facilities maintenance.

Objectives

Establish preventive maintenance schedules for building equipment

Prioritize capital projects and obtain contracts

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	926,614	1,095,899	1,095,899	1,027,999
<i>Operating Costs</i>	544,136	532,100	532,783	576,325
<i>Capital Outlay</i>	18,880	-	46,895	-
<i>Total Expenditures</i>	<i>1,489,630</i>	<i>1,627,999</i>	<i>1,675,577</i>	<i>1,604,324</i>

Urban Development

Engineering Department

Planning Department

Building Department

Gadsden Transit Services

Community Development

Engineering

The goal of the Engineering Department is to provide innovative and economic infrastructure solutions for the sustainable development, preservation and enhancement of our community.

Functions

Engineering Services

Provide contract administration and project management for street, drainage, sidewalk, sewer, recreation and building projects. Prepare engineering designs, contract specifications, plan revisions for subdivisions and commercial developments. Issue permits for driveways, utilities, grading and other work within the city rights-of-way. Provide technical and engineering support to city departments.

Surveying / Construction Inspection

Provide topographic data for project designs, boundary surveys, layouts for ball fields and buildings. Ensure contractual projects meet appropriate construction requirements in accordance with the plans and specifications.

City Services

Address complaint issues from citizens and direct the requests for assistance to the proper department

Air-Depot

Maintain the warehouse facilities at Air-Depot, which is primarily leased to businesses and the general public

Objectives

Complete the construction of all drainage projects in the Capital Improvements Plan

Complete all resurfacing projects covered under our current contract and any future contracts

Complete the various Community Development Block Grant infrastructure projects

Complete the four-laning of Airport Road

Complete construction of the wedding chapel at Noccalula Falls

Improve our ADEM requirements and permits

Continue to improve our Stormwater Program

Prepare designs and construction budgets for all MPO projects

Engineering (continued)

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	665,262	693,241	693,241	561,394
<i>Operating Costs</i>	97,401	93,146	145,440	146,465
<i>Capital Outlay</i>	96,081	467,000	443,244	540,000
<i>Total Expenditures</i>	858,744	1,253,387	1,281,925	1,247,859

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Airport Fund (405)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	200,633	199,976	199,976	200,067
<i>Operating Costs</i>	511,063	244,940	244,940	248,195
<i>Capital Outlay</i>	-	15,000	15,000	30,000
<i>Debt Service</i>	106,447	240,969	240,969	231,645
<i>Transfers</i>	-	-	-	-
<i>Total Expenditures</i>	818,143	700,885	700,885	709,907

<u>Budget Summary</u>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<u>Funding Source</u>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Restricted Funds - DHR (191)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Capital Outlay</i>	4,000	-	-	305,000
<i>Total Expenditures</i>	4,000	-	-	305,000

Planning Department

The goal of the Planning Department is to provide for and facilitate the orderly growth, development and redevelopment of the City of Gadsden.

Functions

Long Range Planning

Prepare and update the City's long range plans governing land use, downtown and neighborhood revitalization, recreation and open space. Maintain a database on City population, housing and employment statistics. Maintain a computer model for projecting traffic counts and assessing proposed street and highway improvements.

Current Planning

Implement adopted long range plans through the enforcement of zoning and subdivision regulations. Review, evaluate and recommend action to the Planning Commission, Board of Zoning Appeals, and the Design Review Board on subdivision proposals, rezoning issues, urban design, administer annexation procedures and advise on historic preservation issues.

Objectives

Update Gadsden Comprehensive Plan for Development; amend zoning ordinance, subdivision regulations and other regulations to support updated comprehensive plan.

Complete the Coosa River Boardwalk redevelopment and coordinate construction of the new building for the Department of Human Resources.

Construct trolley plaza to serve Family Success District.

Budget Summary

Funding Source General Fund (001)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	173,795	213,755	182,174	330,964
<i>Operating Costs</i>	124,605	164,080	170,131	268,120
<i>Capital Outlay</i>	-	-	10,995	-
<i>Total Expenditures</i>	<i>298,401</i>	<i>377,835</i>	<i>363,300</i>	<i>599,084</i>

Building Department

The goal of the Building Department is to provide protection for health, safety and welfare of the general public in relation to use and occupancy of structures. To protect the value and character of neighborhoods by enforcement of zoning and nuisance abatement ordinances and coordinate the "Save Our Neighborhoods" initiative created by the Mayor. To provide more adequate rental dwelling units through the Rental Property Ordinance in Gadsden. To provide rehabilitation of condemned houses as allowed by the City Council. To protect the general public from abuse by unlicensed contractors and subcontractors by enforcement of Contractor Licensing Laws.

Functions

Codes

Review and approve plans for new construction, repair, replacement and additions to structures in accordance with the International Building Codes and the National Electrical Code as adopted by the City Council. Prepare and present changes to the building codes which include building, electrical, plumbing, mechanical, gas, and housing. Develop the administrative procedures to properly enforce the adopted codes.

Zoning

Interpret, administer and enforce the Zoning Ordinance as recommended by the Planning Commission and adopted by the City Council. To ensure that illegal businesses operating in residential districts are closed.

Licensing

Enforce contractor licensing ordinance and regulations to ensure that all contractors and sub-contractors doing work in the City of Gadsden are properly licensed and insured in accordance with city and state laws.

Objectives

Increase number of abatements concerning abandoned vehicles, trash, junk, and abandoned houses through neighborhood associations.

Work with Gadsden Police Department to ensure compliance with "orders to vacate" condemned properties.

Integrate GIS technology with the permitting process to ensure that the general public is aware of special design review procedures. Work with the Gadsden Design Review Board in the review process.

Investigate all complaints regarding code requirements, zoning laws, and inspection requests within 24 hours.

Increase homeowner and contractor awareness of permit requirements and cooperate with state licensing boards in enforcement of license requirements for contractors and subcontractors.

Provide rental inspections within 24 hours of scheduling.

Save up to 25% of condemned houses through 'Rehab vs. Demolition' as part of "Save Our Neighborhoods".

Building Department (continued)

<i>Budget Summary</i>	<i>Actual</i>	<i>Approved</i>	<i>Revised</i>	<i>Approved</i>
<i>Funding Source</i>	<i>Expenditures</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund (001)</i>	<i>FY07</i>	<i>FY08</i>	<i>FY08</i>	<i>FY09</i>
<i>Personnel Costs</i>	420,325	466,091	497,672	521,721
<i>Operating Costs</i>	198,483	266,700	266,700	169,050
<i>Capital Outlay</i>	-	-	-	-
<i>Total Expenditures</i>	<i>618,808</i>	<i>732,791</i>	<i>764,372</i>	<i>690,771</i>

Gadsden Transit Services

The goal of Gadsden Transit Services (GTS) is to provide adequate, safe and efficient transportation services to the general public, including those with special needs, at a low cost. This includes services for the disabled community, senior citizens, commuters, individuals with limited transportation and general public use. GTS will seek to meet all needs to the transit community, recognizing financial and physical capacity constraints and yet work within the guidelines of the Federal Transit Administration.

Functions

Fixed Route Service

The fixed route service consists of three 27-passenger trolleys. These routes cover most of the city where a need for transit on a regular basis has been established. The vehicles run on one-hour loops and operate Monday through Saturday.

Demand & Response Transportation (DART)

In accordance with the Americans with Disabilities Act (ADA), GTS provides 24-hour advance call, curb-to-curb service to meet the needs of senior citizens and disabled persons who are unable to use the fixed-route service. These vehicles mirror the fixed-route service.

Volunteer Transportation Programs

There are several service organizations and church groups in the community that operate smaller 16-passenger vans or curb-away buses. These organizations often help serve those that cannot utilize the public transit system.

Objectives

Determine the feasibility of upgrading current transfer point and / or purchasing site for construction of an administrative or main transfer point facility.

Continue efforts to improve customer service and emphasize public transit options through promotional activities.

Budget Summary

Funding Source

Trans. & Planning Grant (141)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	123,353	174,236	174,236	140,185
<i>Operating Costs</i>	27,241	58,750	58,750	96,900
<i>Capital Outlay</i>	1,915	5,500	5,500	3,000
<i>Transfers</i>	16,585	-	-	-
<i>Total Expenditures</i>	<i>169,095</i>	<i>238,486</i>	<i>238,486</i>	<i>240,085</i>

Budget Summary

Funding Source

Transit Grant (142)

	<i>Actual Expenditures FY07</i>	<i>Approved Budget FY08</i>	<i>Revised Budget FY08</i>	<i>Approved Budget FY09</i>
<i>Personnel Costs</i>	504,947	464,332	464,332	533,053
<i>Operating Costs</i>	285,634	323,900	323,900	400,300
<i>Capital Outlay</i>	190,953	346,000	346,000	32,000
<i>Total Expenditures</i>	<i>981,533</i>	<i>1,134,232</i>	<i>1,134,232</i>	<i>965,353</i>

Community Development

The goal of Community Development is to improve our community by providing adequate housing and a suitable environment, and expanding economic opportunities, principally for those persons of low to moderate income.

Functions

Planning & Administration

Ensure that program funds are used in accordance with all federal, state and local program requirements. Monitor the department's performance standards. Continuously measure and evaluate goals and objectives. Apply for other available funding resources.

Nuisance Abatement

Enforce nuisance abatement laws regarding private maintenance involving overgrown lots.

Objectives

Provide housing assistance, which includes emergency home repair, housing rehabilitation, and affordable housing to lower and moderate income individuals and families.

Assist with park improvements and renovations to Banks Park in South Gadsden.

Provide sign and facade grants for businesses in the downtown area and urban renewal district.

Provide street improvements to Nuckolls Street, Chestnut Street, Norris Street, South 12th Street, Avenue G, Evans Street, South 11th Street, North 23rd Street, North 29th Street, and East Broad Street.

Budget Summary

Funding Source

HUD (104)

Personnel Costs

266,527

213,030

213,030

212,061

Operating Costs

211,496

237,970

237,970

294,846

Capital Outlay

729,353

500,000

500,000

380,000

Debt Service

285,151

275,000

275,000

285,000

Total Expenditures

1,492,527

1,226,000

1,226,000

1,171,907

Non-Departmental

General Expenses

Agency Appropriations

Transfers To Other Funds

General Expenses

General Expenses are those expenditures in a fund which cannot be directly attributed to a particular department or division, or benefits the entire organization.

	<i>Actual</i> <i>FY07</i>	<i>Budget</i> <i>FY08</i>	<i>Revised Bgt.</i> <i>FY08</i>	<i>Budget</i> <i>FY09</i>
General Fund - Funding Source: General Fund (001)				
<i>Expenditures include dues and subscriptions, liability insurance, miscellaneous contributions, unemployment compensation payments, retirement benefits and contingencies.</i>				
Personnel Expenses	167,549	183,000	183,000	196,475
Operating Expenses	705,444	898,556	909,385	688,860
Debt Service	508,871	-	50,000	100,000
Total Expenditures	1,381,864	1,081,556	1,142,385	985,335

Group Health Insurance - Funding Source: Employee Benefits Fund (510)

Expenditures that are associated with the administration of group health benefits including premium payments to the State of Alabama Local Government Health Insurance Program, disability insurance premiums and life insurance premiums.

Personnel Expenses	896	2,000	2,000	2,000
Operating Expenses	5,806,713	6,287,500	6,287,500	6,234,600
Total Expenditures	5,807,609	6,289,500	6,289,500	6,236,600

Workmen's Compensation - Funding Source: Employee Benefits Fund (510)

Expenditures included in this fund are workmen's compensation benefits to injured employees, insurance premiums, medical fees, legal fees and administrative expenses.

Personnel Expenses	74,143	100,000	100,000	100,000
Operating Expenses	464,204	497,100	497,100	544,900
Total Expenditures	538,347	597,100	597,100	644,900

Street Maintenance - Funding Source: Street Maintenance Fund (305)

Expenditures associated with the operation and maintenance of streets and bridges. In the current budget and for the past several years, street resurfacing is budgeted in this fund.

Capital Outlays	222,237	450,000	450,000	400,000
Total Expenditures	222,237	450,000	450,000	400,000

Agency Appropriations

The City's annual budget includes appropriations to City and State agencies and to civic organizations who provide the citizens of Gadsden services and functions of a public purpose.

	Budget FY08	Budget FY09
<i>Bevill Manufacturing Center</i>	200,000	200,000
<p>Through a cooperative network of business, education and government, ATN is a primary source for identifying needs of and delivering technical assistance, technology solutions and customized training for existing industry.</p>		
<i>CED Mental Health Center</i>	10,000	10,000
<p>Provides public community mental health care for substance abuse and mental illness for children and adults regardless of age, sex, race, religious affiliation, origin, disability or ability to pay for services. Assist public safety personnel by providing mental health screening of psychiatric emergencies. Services are provided in a tri-county area which includes Cherokee, Etowah and Dekalb counties.</p>		
<i>Chamber of Commerce</i>	50,000	50,000
<p>Encourage business, labor and government cooperation for the promotion of economic development. The Chamber serves as a central organization dedicated to the well being of our community through programs designed to enhance and improve our cultural, social and economic climate.</p>		
<i>Downtown Gadsden, Inc.</i>	65,000	65,000
<p>A non-profit community partnership dedicated to fostering the economic development of downtown Gadsden through a comprehensive process of revitalization designed to protect, enhance and promote the architectural and historical heritage of our city.</p>		
<i>Etowah County Community Services Program, Inc.</i>	12,000	12,000
<p>Coordinate resources available through federal, state and local programs. Target qualified households in need of assistance regardless of age, gender, national origin or religion. Implement federal assistance housing programs such as Weatherization, Low Income Energy Assistance, Housing and Urban Development's CDBG programs, and other available programs for the promotion of initiatives for self-sufficiency.</p>		
<i>Etowah County Health Department</i>	48,000	48,000
<p>Services are provided in accordance with guidelines and policies of the Alabama Department of Public Health. Our local health department provides a range of community services including health information, protection activities for the prevention of diseases, communicable diseases controls, and the enhancement of the quality of our health and environment.</p>		

Agency Appropriations

	<i>Budget FY08</i>	<i>Budget FY09</i>
<i>Gadsden Beautification Board</i>	10,000	10,000
<p>Identifies unsightly and unsanitary conditions. Encourages the initiation of programs to enhance cleanliness and beautification through governmental agencies, civic organizations, merchants, and property owners associations. Counsels with nurseries, landscaping establishments, garden clubs and property owners to encourage a comprehensive, coordinated program for beautification of private and public properties in the city.</p>		
<i>Gadsden City Board of Education</i>	800,000	800,000
<p>Provides opportunities to educate students to their maximum potential, beginning with pre-school through a secondary education level. Special education services are provided beginning with pre-school and extending to adult education. Other services include the Summer Nutrition Program, Homeless Program, Community Education, Migrant and summer school services.</p>		
<i>Gadsden Cultural Arts Foundation, Inc.</i>	180,000	180,000
<i>Gadsden Cultural Arts Utility Assistance</i>	122,500	122,500
<p>In May of 1984, the Cultural Arts Foundation was established with the purpose of providing an art facility for all citizens of the City of Gadsden, Etowah County and surrounding communities. In response to citizens initiatives, the center was chartered as an independent, non-profit organization. Foundation programs were created and presented to our community as a tool for enrichment of our quality of life through the educational, economic and community unique to the arts.</p>		
<i>MANNA</i>	5,000	5,000
<p>The purpose of MANNA is to meet the nutritional needs of homebound people who are unable to provide an adequate diet for themselves and have no one to do it for them. The program acts as a safety net for the client by providing a friend who will regularly check on them.</p>		
<i>Snellgrove Civitan Center</i>	5,000	10,000
<p>Promotes the general welfare of mentally challenged children and foster the development of programs in their behalf. The program also aides and advises parents with problem solving and coordinates their efforts and activities. The program works to promote a better understanding within the general public concerning the difficulties faced by mentally challenged children.</p>		
Total Expenditures	1,507,500	1,512,500

Transfers to Other Funds

Transfers to other funds is the process where revenues are accounted for in one fund and an allowable expenditure occurs in a different fund for which that revenue can legally pay.

Transfer From Fund	Transfer To Fund		Actual Expenditures FY07	Approved Budget FY08	Revised Budget FY08	Approved Budget FY09
001	132	Match for Aging Program grant	61,321	55,369	55,369	61,074
001	141	Match for Planning and Transportation Grant	44,240	48,636	48,636	40,412
001	142	Match for Gadsden Transit Grant	384,115	252,721	252,721	339,117
001	204	Fiscal agent fees - 1999 warrants	1,313	-	1,313	-
001	205	Fiscal agent fees - 2000 warrants	1,575	-	1,575	-
001	208	Debt service for 2002A GOW	286,818	346,718	346,718	300,000
001	230	Capital lease - MIS and lighting	65,828	48,912	48,912	48,912
001	320	Budget Amendment - 4/8/08 (MPO Project cancelled)	-	-	64,000	-
001	411	Supplemental funding for golf course	79,011	120,000	120,000	61,633
001	430	Supplemental funding for residential garbage	350,000	100,000	100,000	316,665
101	305	Special auto tax to street resurfacing	114,000	130,000	130,000	119,500
102	001	Street Maintenance labor	244,000	244,000	244,000	243,000
102	305	Gas tax to street resurfacing	231,000	281,000	281,000	225,500
103	001	Lodging tax to General Fund	176,463	145,000	145,000	150,000
105	209	Debt payment for school bond	133,624	237,120	237,120	234,899
106	230	Capital Lease - SunTrust # 2	88,244	88,244	88,244	88,244
106	230	Capital Lease - SunTrust # 7	-	73,697	73,697	73,697
106	230	Capital Lease - SunTrust # 8	-	12,729	12,729	50,915
112	214	Tobacco tax to Debt Service 2005 GOW	500,000	450,000	450,000	368,720
160	210	Economic Dev Fund to Debt Service 2003A GOW	400,000	425,000	425,000	500,000
160	214	Economic Dev Fund to Debt Service 2005 GOW	-	-	-	100,000
213	001	FMV of Petrolube expansion	85,000	-	-	-
301	208	Municipal improvements to Debt Service 2002A GOW	300,000	300,000	300,000	300,000
320	001	1/2 of payment for Humane Society Building	62,500	-	-	-
320	001	Chamber of Commerce roof	30,000	-	-	-
320	206	1% sales tax to Debt Service to Honda assistance	194,640	195,085	195,085	190,000
320	210	1% sales tax to 2003A GOW	72,500	98,680	98,680	-
320	211	1% sales tax to 2003B GOW (from BOE thru 320 acct)	900,000	900,000	900,000	900,000
320	211	1% sales tax to 2003B GOW (School issue)	767,768	819,788	819,788	969,663
320	212	1% sales tax to 2004A GOW	386,180	439,380	439,380	400,000
320	213	1% sales tax to Airport Authority	653,268	504,030	504,030	184,908
320	214	1% sales tax to 2005 GOW	721,659	574,555	574,555	775,280
320	215	\$1 million ALFUND GOW	76,931	75,523	75,523	74,100
320	216	\$3 million Wachovia GOW	224,520	224,520	224,520	186,520
320	230	Capital Lease - SunTrust # 1	56,789	56,789	56,789	56,789
320	230	Capital Lease - SunTrust # 3	116,825	116,825	116,825	58,412
320	230	Capital Lease - SunTrust # 4	151,741	151,741	151,741	75,870
320	230	Capital Lease - SunTrust # 5	52,655	52,655	52,655	26,328
320	230	Capital Lease - SunTrust # 6	17,884	23,846	23,846	23,846
320	230	Capital Lease - Amsouth	190,964	9,104	9,104	-
320	230	Capital Lease - First Continental # 1	64,000	64,000	64,000	-
320	302	FEMA Grant - Stonewall Avenue Project	298,800	-	-	-
Total			8,586,176	7,665,667	7,732,555	7,544,004

Appendix

Glossary

Budget Ordinance

Glossary

Adopted Budget - The official expenditure policy for the City as authorized by the City Council in a specified fiscal year.

Amended Budget - A budget that includes changes to the original adopted budget which have been passed by the City Council.

Appropriated Fund Balance - Amount of fund balance appropriated as a revenue source for a given fiscal year.

Appropriation - An authorization from a governing body to make expenditures for a specific purpose.

Authorized Positions - Positions that have been approved by the City. These positions are not necessarily funded or filled in any given fiscal year.

Benefits - Federal and State mandates and other council approved programs such as health insurance.

Bond - A written promise to pay a specific sum of money plus interest within an allotted period of time. The City sells these bonds to fund certain projects, primarily the construction of new roads or major facilities.

Budget - A financial plan containing estimated expenditures and revenues for a specific fiscal year.

Budget Ordinance - Legal instrument used by governing bodies to establish spending authority for local governments.

Capital Outlay - Expenditures budgeted for the purchase of fixed assets costing \$1,000 or more and which have an expected useful life of at least one year.

Debt Service Fund - A fund used to account for resources dedicated to the payment of principal and interest on general long term debt.

Division - A sub-unit of a department which is responsible for a clearly defined portion of a service provided by that department.

Encumbrance - A financial commitment to pay for goods and services that have not yet been delivered.

Enterprise Fund - A fund used to account for operations in which the cost of providing services are financed or recovered primarily through user charges.

Expenditures - The total amount of funds paid out by a government to provide for various programs and services.

Fiscal Policy - A government's policy with respect to revenue spending and debt management. Fiscal policy provides an agreement upon a set of principles for the planning, programs, and funding of governmental organizations.

Fiscal Year - The twelve month period to which the operating budget applies. The fiscal year for the City of Gadsden begins on October 1 and ends on September 30.

Glossary

Function - A group of related services and activities usually performed by one organizational unit with support from other departments.

Fund - A fiscal and accounting entity with a self balancing set of accounts.

Fund Balance - The amount of resources remaining in a fund when revenues have exceeded appropriations for expenditures.

General Fund - A fund to account for the overall operations of a government unit. Unless there is a legal, contractual, or managerial requirement for separate accounting, all activities of the unit are recorded in the General Fund.

General Obligation Bond - Bonds issued by the government usually requiring voter approval that are backed by the government's full faith and credit.

Goal - A long term attainable target for an organization. Long term vision.

Inter-Fund Transfers - Transfers of money between distinct accounting funds as authorized by City Council.

Internal Services Fund - Funds used to account for the financing of goods or services provided by one department or agency of a government to another on a cost-reimbursement basis.

Mil - The property tax rate which is based on the valuation of properties. A tax rate of one mill produces one dollar of taxes on each \$1,000 dollars of property valuation.

Non - Departmental - Expenditures that are not related to any specific government department or division.

Objective - A specific measurable and observable result of an organizations activities which advances the organization to it's goals.

Operating Expenditures - Category of expenditures for an on-going service such as telephone charges, utility charges, and office supplies.

Personnel Costs - Cost of wages, salaries, retirement, and fringe benefits.

Property Tax - A tax levied on the value of real property set by governing bodies to fund government operations. Property tax is expressed as a dollar value per \$100 of assessed valuation.

Revenue Bonds - Bonds issued and backed only by the revenues from a special enterprise or project.

Revenue - The gross income received by a government to be used for the provision of programs and services.

Service Area - A group of related programs and services.

Special Revenue Fund - A fund used to account for revenues that must by used for a particular purpose. Special revenue funds are used only when required by law.

ORDINANCE NO. O-46-08

Adopting Fiscal Year 2009 General Fund and Capital Projects Fund Budgets

Whereas, in compliance with §11-43B-10, 1975 Alabama Code, after proper notice given by publication, a hearing has been held to receive public comment on the proposed general fund budget and the proposed capital projects fund budget for fiscal year 2009;

Now, Therefore, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GADSDEN, ALABAMA, as follows:

Section 1. The budget document entitled General Fund Budget, filed with the City Clerk-Treasurer, together with all schedules and exhibits thereto, is hereby adopted as the General Fund Budget of the City of Gadsden, Alabama, for the fiscal year ending September 30, 2009.

Section 2. The FY2009 General Fund Budget provides for total anticipated income in the amount of \$45,697,800.

Section 3. The FY2009 General Fund Budget appropriates the amount of \$42,887,487 to the Departmental Budgets and the Non-Departmental Budget.

Section 4. The FY2009 General Fund Budget appropriates the amount of \$1,512,500 to Outside Agency Appropriations. The Mayor is hereby authorized to enter into a contract on behalf of the City with each such organization in the amount herein authorized for the performance of the public purpose by each said organization.

Section 5. The FY2009 General Fund Budget appropriates the amount of \$1,167,813 to Transfers to Other Funds.

Section 6. The FY2009 General Fund Budget appropriates the amount of \$140,000 to Council Discretionary Funds. The Mayor is hereby authorized to enter into a contract on behalf of the City in the amount and to the organization to be authorized by each Council Member for the performance of a public purpose.

Section 7. The FY2009 General Fund Budget appropriates the amount of \$8,509,226 from various Special Revenue Funds.

Section 8. The FY2009 General Fund Budget appropriates the amount of \$6,521,193 for various Debt Service Funds.

Section 9. The FY2009 General Fund Budget appropriates the amount of \$10,961,354 to the various Enterprise and Internal Service Funds (Airport, Golf Course, Residential Garbage and Employee Insurance).

Section 10. The budget document entitled Capital Projects Fund, filed with the City Clerk-Treasurer, is hereby adopted as the Capital Projects Fund Budget of the City of Gadsden, Alabama, appropriating \$7,455,000 for the fiscal year ending September 30, 2009.

Section 11. In accordance with generally accepted accounting principles (GAAP), encumbrances outstanding as of September 30, 2008, shall be closed to the fund balance and re-established at the beginning of the new fiscal year as a reduction to the prior year's budget and as an increase to the new fiscal year's budget.

Section 12. The pay rates in the pay plan adopted by Resolution No. R-403-04, as amended, shall not be further adjusted.

Section 13. If this ordinance is adopted on or before September 30, 2008, each employee entitled to and authorized to receive a pay step increase shall receive the step increase as of the first pay period that begins during Fiscal Year 2009. If this ordinance is adopted after September 30, 2008, each employee entitled to and authorized to receive a pay step increase shall receive the step increase as of the first pay period that begins after the ordinance is adopted.

Section 14. The Director of Finance and the City Clerk-Treasurer will maintain true and correct copies of the official budgets in their offices at all times during this fiscal year and make it available for public inspection during normal business hours.

I certify that the City Council of the City of Gadsden, Alabama, duly adopted this ordinance at a public meeting held on September 30, 2008.

Iva Nelson
Iva Nelson, City Clerk

APPROVED on October 2, 2008

Sherman Guyton
Sherman Guyton, Mayor