

"City of Champions"

City of Gadsden
Operating Budget
Fiscal Year 2011



Mayor Sherman Guyton

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

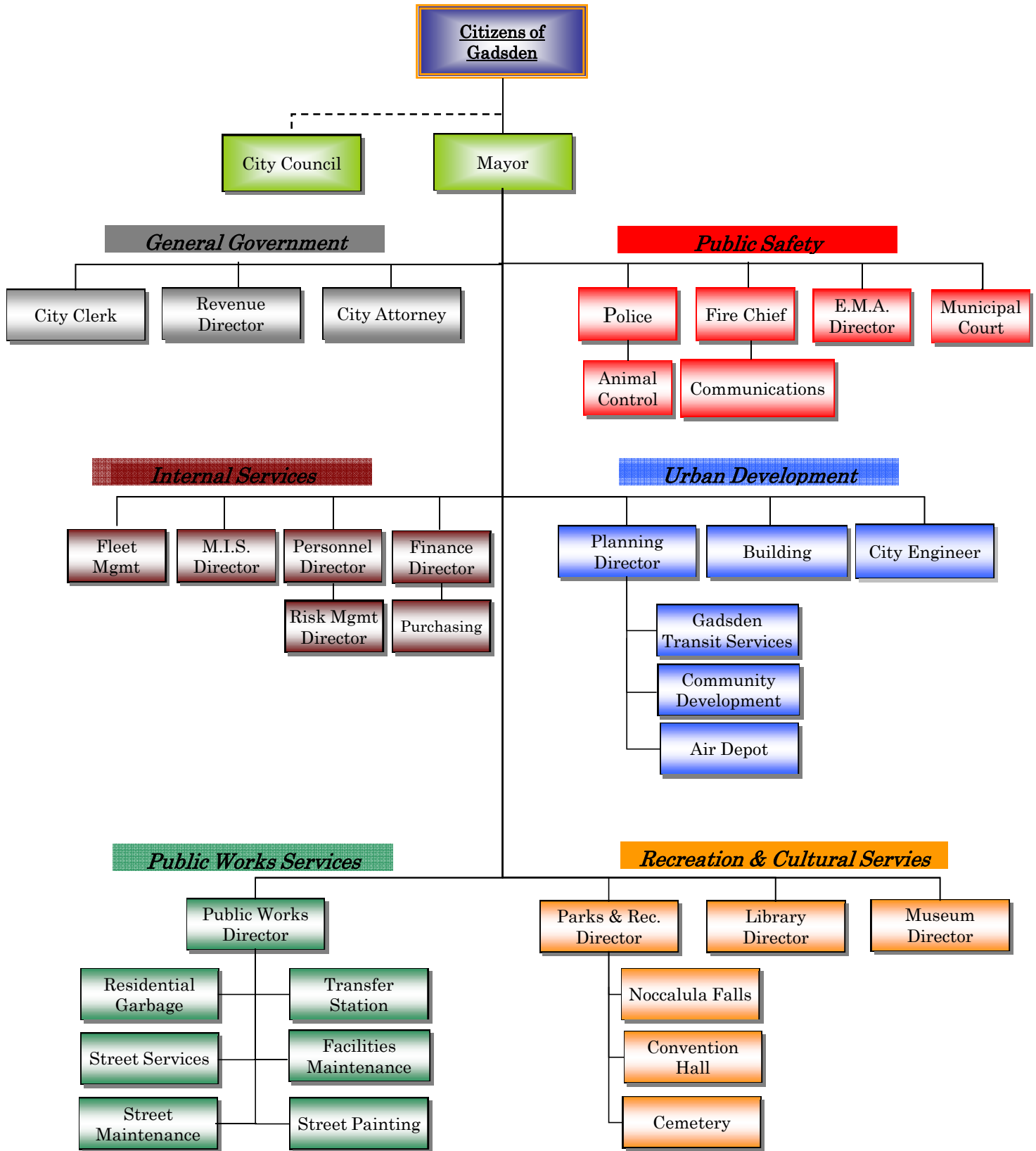
Departments that provide the community an opportunity to participate in recreation and social programs, sponsor programs and provide facilities for the aging, promote special community events and provide residents with library and information services. Included in this section are the Parks and Recreation Department, Convention Hall, Noccalula 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.



Position Summary

Department / Position

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	2
Total	6

M.I.S.

Director of M.I.S.	1
Chief Programmer	2
Computer Operator	1
Total	4

Purchasing

Assistant Purchasing Agent	1
Total	1

Revenue

Director of Revenue	0
Senior Revenue Officer	0
Revenue Officer / Auditor	1
Revenue Accounting Assistant	3
Part-Time	2
Total	6

Revenue - Residential Garbage - Fund 430

Part-Time	1
Seasonal	1
Total	2

Position Summary

Department / Position

Personnel

Director of Personnel	1
Personnel Clerk III	1
Personnel Clerk II	1
Total	3

Legal

City Attorney	1
Legal Secretary	2
Total	3

City Clerk

City Clerk	1
Assistant City Clerk	1
Administrative Office Assistant	1
Seasonal	2
Total	5

Municipal Court

Chief Magistrate	1
Magistrate	5
Security Guard (Part-Time)	5
Total	11

Risk Management - Fund 510

Director of Risk Management	1
Administrative Office Assistant	1
Total	2

Engineering

Director of Engineering	1
Superintendent of City Services	1
Chief Engineering Aide	1
Administrative Office Assistant	1
Senior Engineering Aide	2
Chief Surveying Aide	1
Engineering Aide	1
Seasonal	1
Total	9

Position Summary

Department / Position

Facilities Maintenance

Maintenance Manager	1
Heating / Air Conditioning Tech	2
Building Construction Technician	10
Building Maintenance Technician	3
Maintenance Electrician	2
Seasonal	4
Total	22

Planning

Director of Planning	1
Assistant Director of Planning	1
Transportation 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
Total	12

Building

Chief Building Official	1
Deputy Building Official	1
Chief Electrical Inspector	1
Chief Plumbing Inspector	1
Housing and Property Code Inspector	1
Permit Clerk	1
Clerk Typist	1
Part-Time	2
Seasonal	2
Total	11

Gadsden Transit Services - Fund 142

Transit Coordinator	1
Seasonal (Drivers)	35
Total	36

Community Development - Fund 104

Community Development Planner	1
Property and Housing Inspector	1
Secretary	1
Seasonal	1
Total	4

Position Summary

Department / Position

Air Depot - Fund 405

Maintenance Manager	1
Building Construction Technician	1
Semi-Skilled Laborer	1
Seasonal	1
Total	4

E.M.A.

Director of E.M.A.	1
Emergency Management Specialist	2
Seasonal (Chemical Stockpile Program - Fund 150)	2
Total	5

Communications

Communications Manager	1
Communications Operations Assistant	1
Video Production Assistant	1
Total	3

Library

Director of Library	1
Librarian	3
Computer Programmer / Analyst	1
Library Assistant II	1
Library Assistant	9
Library Clerk II	1
Library Clerk	2
Part-Time	1
Seasonal	13
Total	32

Museum of Art

Museum Director	1
Graphic Artist / Project Designer	1
Secretary	1
Part-Time	1
Total	4

Position Summary

Department / Position

Parks & Recreation

Director of Parks & Recreation	1
Assistant Director of Parks & Recreation	1
Parks Maintenance 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	2
Crew Leader	2
Recreation Manager I	6
Equipment Operator I	3
Assistant Recreation Manager	8
Gardener	1
Library Assistant	0
Semi-Skilled Laborer	3
Clerk Typist	1
Part-Time	15
Seasonal	76
Seasonal (Summer Food Service Grants - Fund 131)	23
Nutrition Coordinator (Aging Program Grant - Fund 132)	2
Part-Time (Aging Program Grant - Fund 132)	1
Seasonal (Aging Program Grant - Fund 132)	3
Total	165

Convention Hall

Recreation Manager I	1
Part-Time	1
Seasonal	2
Total	4

Cemetery

Environmental Services Supervisor	1
Crew Leader	1
Equipment Operator III	1
Secretary	1
Equipment Operator I	1
Semi-Skilled Laborer	1
Seasonal	3
Total	9

Position Summary

Department / Position

Residential Garbage - Fund 430

Director of Public Works	1
Crew Leader	1
Sanitation Truck Driver / Operator	9
Total	11

Street Services

Equipment Operator II	12
Total	12

Transfer Station - Residential Garbage - Fund 430

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	1
Total	12

Street Maintenance

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	17
Semi-Skilled Laborer	2
Seasonal	17
Total	58

Street Painting

Graphic Artist / Project Designer	1
Crew Leader	1
Equipment Operator I	2
Semi-Skilled Laborer	1
Total	5

Position Summary

Department / Position

Fleet Management

Director of Fleet Maintenance	1
Automotive Shop Superintendent	1
Automotive Shop Supervisor	1
Administrative Supervisor	1
Automotive Mechanic	10
Buyer	1
Automotive Mechanic Helper	3
Secretary	1
Clerk Typist	1
Part-Time	3
Seasonal	1
Total	24

Fire

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	33
Firefighter / Driver	33
Firefighter	48
Administrative Office Assistant	1
Secretary	1
Part-Time	1
Total	125

Position Summary

Department / Position

Police

Police Chief	1
Police Captain	4
Police Lieutenant	7
Police Sergeant	16
Police Officer	70
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)	3
Seasonal (Dispatch or Clerical)	3
Seasonal (School Crossing Guard)	11
Total	145

Animal Control

Animal Control Officer	3
Part-Time	0
Seasonal	3
Total	6

TOTAL EMPLOYEES 773

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: Mike Bryant
City Hall, 90 Broad St., Police Bldg., Room B-01
Phone: (256) 549-4575 Fax: (256) 547-7952
dgaitner@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: Greg Noah
City Maintenance Bldg., 1701 Chestnut St.
Phone: (256) 549-4705 Fax: (256) 549-4711
gnoah@cityofgadsden.com

Departmental Directory

Forrest Cemetery

Contact: Kerry Payne / Jeffery Garrett
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: Debra Walley
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: Lisa Rosser
City Hall, 90 Broad St., 1st Floor Lobby
Phone: (256) 549-4562 Fax: (256) 549-4561
lrosser@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

Revenue Summary by Fund

Expenditure Summary by Fund

General Fund

Enterprise Funds

Special Revenue Funds

Internal Service Funds

Capital Projects Fund

Debt Service Funds

Revenue Summary by Fund

Revenues and Other Sources	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Budget FY11</i>
<i>General Fund</i>	44,177,560	45,797,800	43,706,648	47,088,884
<i>Enterprise Funds</i>				
Air Depot	624,089	569,746	569,746	560,928
Residential Garbage	2,486,008	2,505,500	2,505,500	2,874,462
Total	3,110,097	3,075,246	3,075,246	3,435,390
<i>Special Revenue Funds</i>				
Special Auto Tax	110,841	109,015	109,015	114,000
State Gas Tax	467,081	459,000	459,000	466,300
Street Maintenance	345,854	336,850	336,850	293,000
Municipal Capital Improvement	473,560	300,100	300,100	300,100
Lodging Tax	214,377	205,500	205,500	196,000
Community Development	1,102,774	31,368	1,564,298	1,212,796
Ad-Valorem School Tax	988,790	951,000	951,000	951,000
Ad-Valorem Fire Tax	953,839	927,000	939,000	927,500
Library Grants	145,062	126,619	126,619	107,946
Tobacco Tax	427,461	425,000	425,000	385,000
Drug Task Force Seizure Funds	3,114	-	-	-
Summer Food Service Grant	77,679	116,074	116,074	116,274
Aging Program Grant	85,204	90,118	90,253	94,957
Transportation & Planning Grants	206,698	236,336	236,606	227,557
Gadsden Transit Grants	1,280,417	1,017,546	1,017,546	883,745
Chemical Stockpile Grant	824,029	897,000	897,000	771,612
Economic Development	536,408	476,000	476,000	550,000
Law Enforcement Grant	34,779	-	69,029	-
Other Restricted Funds	562,018	381,600	382,600	381,500
Corrections Funds	69,869	65,100	65,100	67,600
Total	8,909,854	7,151,226	8,766,590	8,046,887
<i>Capital Projects Funds</i>	6,587,629	7,105,000	7,532,887	7,101,000
Total Revenues and Other Sources	62,785,140	63,129,272	63,081,371	65,672,161

Expenditure Summary By Fund

Expenditures and Other Uses	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Budget FY11</i>
General Fund	43,433,422	45,797,800	46,557,870	47,088,884
Enterprise Funds				
Air Depot	652,696	756,237	898,333	660,496
Residential Garbage	2,717,552	2,661,502	2,669,717	2,874,462
Total	3,370,248	3,417,739	3,568,050	3,534,958
Special Revenue Funds				
Special Auto Tax Fund	119,500	110,850	110,850	119,500
State Gas Tax	468,500	468,500	468,500	466,300
Street Maintenance	557,911	400,000	641,339	283,000
Municipal Capital Improvements	300,000	500,000	500,000	292,000
Lodging Tax Fund	204,950	200,000	205,050	200,000
Community Development	1,102,733	1,228,000	1,564,298	1,212,796
Ad-Valorem School Tax	936,676	951,000	951,000	951,000
Ad-Valorem Fire Tax	751,018	1,600,614	1,556,064	1,290,697
Library Grants	158,484	126,484	141,218	107,946
Tobacco Tax	368,720	375,000	375,000	375,000
Drug Task Force Seizure Funds	512	-	-	-
Summer Food Service Grant	74,166	116,074	116,074	116,274
Aging Program Grant	85,904	90,118	90,708	94,957
Transportation & Planning Grants	206,698	236,336	280,686	227,557
Gadsden Transit Grants	1,347,590	1,017,290	1,793,880	1,029,245
Chemical Stockpile Grant	824,029	897,000	1,532,679	771,612
Economic Development	713,467	691,497	704,667	600,000
Law Enforcement Grant	38,195	-	69,029	-
Other Restricted Funds	69,031	164,990	614,191	113,230
Corrections Funds	33,737	50,000	50,000	50,000
Total	8,361,821	9,223,753	11,765,233	8,301,114
Capital Projects Funds	5,790,325	7,105,000	9,541,025	7,101,000
Debt Service Funds				
2001 Honda Assistance	195,020	194,564	194,564	194,500
2002-A G.O. Warrants	651,881	648,850	648,850	650,850
2002-B School Warrants	236,083	237,045	237,045	238,538
2003-A G.O. Warrants	520,462	519,050	519,050	523,315
2003-B School Warrants	1,871,163	1,871,993	1,871,993	1,867,153
2004-A G.O. Warrants	438,449	439,780	439,780	440,030
2004 Airport Authority Warrant	206,444	476,212	476,212	485,000
2005 G.O. Warrants	1,425,944	1,417,390	1,417,390	1,424,245
2006-A G.O. Warrants	73,700	82,550	82,550	80,667
2006-B G.O. Warrants	224,520	224,520	224,520	224,520
Capital Leases	503,013	855,115	929,483	1,167,436
Total	6,346,679	6,967,069	7,041,437	7,296,254
Total Expenditures and Other Uses	68,099,799	72,511,361	76,465,477	73,322,210

General Fund

Revenues by Sources

	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
<i>Taxes</i>				
Sales & Use Tax	18,136,490	19,100,000	17,609,142	19,100,000
Occupational License Fee	12,987,003	13,500,000	13,081,937	13,500,000
Ad Valorem	1,974,962	2,000,000	2,022,895	2,000,000
Gasoline	574,259	625,000	529,342	625,000
Beer	242,220	250,000	230,802	250,000
Financial Ins. Excise	261,831	300,000	59,321	300,000
Wine & Liquor	187,373	200,000	180,034	200,000
Lodging	320,469	375,000	265,326	375,000
State Diesel Tax Refund	32,347	-	41,879	-
Total	34,716,954	36,350,000	34,020,678	36,350,000
<i>Licenses & Permits</i>				
Business Licenses	5,874,413	5,900,000	5,943,585	5,900,000
Construction Permits	109,000	135,000	102,095	135,000
Other License & Fees	424,950	425,000	424,479	425,000
Total	6,408,364	6,460,000	6,470,159	6,460,000
<i>Intergovernmental</i>				
Grants	178,464	100,000	111,774	100,000
Shared State Revenues	12,841	3,000	628	3,000
Payments In Lieu Of Taxes	66,705	71,100	66,705	71,100
Total	258,010	174,100	179,107	174,100
<i>Charges For Services</i>				
General Government	276,722	300,000	307,018	300,000
Recreation	1,062,154	975,000	871,482	975,000
Culture	8,010	9,000	10,590	9,000
Public Safety	196,169	175,000	185,969	175,000
Other Commissions	4,337	3,000	6,521	3,000
Total	1,547,393	1,462,000	1,381,580	1,462,000
<i>Fines & Forfeitures</i>				
Municipal Court Fines	626,862	700,000	612,050	700,000
Other Fines & Forfeitures	27,528	30,000	26,498	30,000
Total	654,390	730,000	638,548	730,000
<i>Other Income</i>				
Interest	22,740	200,000	15,692	200,000
Rental	58,289	62,000	52,097	62,000
Lease Income	8,325	9,700	6,900	9,700
Miscellaneous	231,993	75,000	676,671	75,000
Total	321,347	346,700	751,360	346,700
<i>Sale of Assets</i>				
Land, Building & Equipment	119,195	25,000	15,216	25,000
<i>Other Financial Sources</i>				
Transfer From Other Funds	151,908	250,000	250,000	250,000
Transfer From Undesignated Fund	-	-	-	1,291,084
Total Revenues	44,177,560	45,797,800	43,706,648	47,088,884

General Fund

Expenditures By Department

	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt FY10</i>	<i>Budget FY11</i>
General Government				
Mayor's Office	480,584	489,734	504,683	535,046
City Council	317,071	326,196	324,704	341,282
Revenue	570,034	426,081	426,099	296,268
Legal	649,883	748,883	749,133	740,184
City Clerk	251,305	349,558	349,557	329,248
Total	2,268,878	2,340,452	2,354,176	2,242,029
Internal Services				
Finance	526,601	542,225	542,225	562,738
M.I.S.	486,616	484,701	484,702	383,310
Purchasing	60,509	66,662	66,663	67,540
Personnel	252,445	270,925	270,925	287,074
Civil Service Board	33,421	35,100	35,100	29,850
Fleet Management & Motor Pool	2,022,546	2,044,346	2,048,653	2,066,987
Total	3,382,137	3,443,960	3,448,268	3,397,498
Public Safety				
Municipal Court	1,394,776	1,497,333	1,497,333	1,488,310
E.M.A.	215,387	169,462	184,848	130,584
Communications	715,478	270,998	301,916	572,356
Fire	8,076,674	8,924,495	8,999,437	9,462,053
Police	8,472,924	9,602,733	9,591,999	9,752,249
Animal Control	310,252	335,523	335,588	340,179
Total	19,185,492	20,800,545	20,911,121	21,745,732
Recreation & Cultural Services				
Library	1,480,463	1,385,198	1,402,567	1,426,169
Museum of Art	228,443	242,111	242,668	256,871
Parks & Recreation	4,135,057	4,420,823	4,430,390	4,634,571
Convention Hall	144,798	157,998	157,998	163,762
Noccalula Falls Park	758,878	657,405	730,630	688,456
Cemetery	365,650	417,505	417,505	400,364
Total	7,113,289	7,281,040	7,381,758	7,570,192
Public Works Services				
Facilities Maintenance	1,669,009	1,633,673	1,854,977	1,732,697
Street Services	595,997	672,773	672,772	699,124
Street Maintenance	3,254,446	3,530,924	3,497,148	3,548,105
Street Painting	275,706	312,464	312,595	318,230
Total	5,795,157	6,149,834	6,337,492	6,298,156
Urban Development				
Engineering	837,274	837,229	1,099,466	753,600
Planning	519,763	605,642	630,044	644,019
Building	633,520	700,228	701,388	705,080
Total	1,990,557	2,143,099	2,430,898	2,102,700
Non-Departmental				
General Expenses	783,095	1,034,154	1,020,636	802,218
Agency Appropriations	1,685,277	1,512,500	1,566,839	1,612,500
Total	2,468,371	2,546,654	2,587,475	2,414,718
Transfers To Other Funds				
	1,229,541	1,092,217	1,106,457	1,317,859
Total Expenditures	43,433,422	45,797,800	46,557,645	47,088,884

Enterprise Funds

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

Airport Fund (405)	Actual FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	192,777	209,640	209,236	208,708	216,162
Operating Expenses	371,663	259,040	259,040	212,427	205,865
Capital Outlays	-	25,000	25,000	25,000	25,000
Debt Service	88,256	222,557	222,557	222,611	213,469
Transfers - Outside Agencies	-	40,000	182,500	182,500	-
Total Expenditures	652,696	756,237	898,333	851,246	660,496
Charges For Services	623,068	569,246	569,246	578,741	560,428
Sale of Assets	-	-	-	-	-
Interest / Other Revenue	1,021	500	500	473	500
Transfer From Other Funds	-	-	-	-	-
Total Revenue	624,089	569,746	569,746	579,214	560,928
Revenues Excess of Expenditures (Appropriated Reserves)	(28,607)	(186,491)	(328,587)	(272,032)	(99,568)
Net Assets (Beginning)	1,142,848	1,114,241	1,114,241	1,114,241	842,209
Net Assets (Ending)	1,114,241	927,750	785,654	842,209	742,641

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	1,270,076	1,364,467	1,361,767	1,315,602	1,408,747
Operating Expenses	1,447,476	1,297,035	1,307,950	1,223,503	1,465,715
Capital Outlays	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-
Transfers - Fixed Assets	-	-	-	-	-
Total Expenditures	2,717,552	2,661,502	2,669,717	2,539,105	2,874,462
Charges For Services	2,165,788	2,100,000	2,100,000	2,110,277	2,100,000
Sale of Other Assets	3,267	5,000	5,000	3,974	5,000
Interest / Other Revenue	288	500	500	54	50
Transfer From Other Funds	316,665	400,000	400,000	400,000	769,412
Total Revenue	2,486,008	2,505,500	2,505,500	2,514,305	2,874,462
Revenues Excess Of Expenditures (Appropriated Reserves)	(231,544)	(156,002)	(164,217)	(24,800)	-
Net Assets (Beginning)	(298,286)	(529,830)	(529,830)	(529,830)	(554,630)
Net Assets (Ending)	(529,830)	(685,832)	(694,047)	(554,630)	(554,630)

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Transfer To Other Funds	119,500	110,850	110,850	110,850	119,500
Total Expenditures	119,500	110,850	110,850	110,850	119,500
Auto Tax	110,834	109,000	109,000	113,989	114,000
Interest / Other Revenue	7	15	15	1	-
Total Revenue	110,841	109,015	109,015	113,990	114,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(8,659)	(1,835)	(1,835)	3,140	(5,500)
Fund Balance (Beginning)	12,497	3,838	3,838	3,838	6,978
Fund Balance (Ending)	3,838	2,003	2,003	6,978	1,478

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Personnel Expenses	243,000	243,000	243,000	243,000	293,000
Transfer To Other Funds	225,500	225,500	225,500	225,500	173,300
Total Expenditures	468,500	468,500	468,500	468,500	466,300
Gas Tax	467,081	459,000	459,000	478,640	466,300
Interest / Other Revenue	-	-	-	-	-
Total Revenue	467,081	459,000	459,000	478,640	466,300
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(1,419)	(9,500)	(9,500)	10,140	-
Fund Balance (Beginning)	20,912	19,493	19,493	19,493	29,633
Fund Balance (Ending)	19,493	9,993	9,993	29,633	29,633

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Operating Expenses	54,950	-	5,050	10,550	-
Transfer To Other Funds	150,000	200,000	200,000	200,000	200,000
Total Expenditures	204,950	200,000	205,050	210,550	200,000
Lodging Tax	213,646	205,000	205,000	192,037	195,500
Interest / Other Revenue	731	500	500	494	500
Transfer From Other Funds	-	-	-	-	-
Total Revenue	214,377	205,500	205,500	192,531	196,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	9,427	5,500	450	(18,019)	(4,000)
Fund Balance (Beginning)	417,247	426,674	426,674	426,674	408,655
Fund Balance (Ending)	426,674	432,174	427,124	408,655	404,655

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	199,923	195,146	227,541	220,569	205,520
Operating Expenses	219,577	278,854	274,854	232,659	269,276
Capital Outlays	401,060	474,000	781,903	1,042,828	468,000
Debt Service	282,173	280,000	280,000	273,493	270,000
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	1,102,733	1,228,000	1,564,298	1,769,549	1,212,796
Grant	1,031,970	-	1,482,930	1,687,549	1,173,796
Notes Payable Proceeds	-	-	-	-	-
Interest / Other Revenue	70,804	31,368	81,368	82,000	39,000
Sale Of Land	-	-	-	-	-
Transfer From Other Funds	-	-	-	-	-
Total Revenue	1,102,774	31,368	1,564,298	1,769,549	1,212,796
Revenues Excess Of Expenditures (Appropriated Fund Balance)	41	(1,196,632)	-	-	-
Fund Balance (Beginning)	48,916	48,957	48,957	48,957	48,957
Fund Balance (Ending)	48,957	(1,147,675)	48,957	48,957	48,957

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Operating Expenses	695,302	713,955	713,955	914,757	712,462
Transfer To Other Funds	241,374	237,045	237,045	237,045	238,538
Total Expenditures	936,676	951,000	951,000	1,151,802	951,000
Ad Valorem Tax	987,453	950,000	950,000	1,009,232	950,000
Intergovernmental	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Interest / Other Revenue	1,337	1,000	1,000	904	1,000
Total Revenue	988,790	951,000	951,000	1,010,136	951,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	52,114	-	-	(141,666)	-
Fund Balance (Beginning)	89,552	141,666	141,666	141,666	-
Fund Balance (Ending)	141,666	141,666	141,666	-	-

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Personnel Expenses	-	282,018	207,076	201,391	-
Operating Expenses	484,871	564,010	573,107	490,225	562,664
Capital Outlays	53,291	527,645	522,524	196,181	454,685
Transfer To Other Funds	212,856	226,941	253,357	171,905	273,348
Total Expenditures	751,018	1,600,614	1,556,064	1,059,702	1,290,697
Ad Valorem Tax	950,803	924,500	924,500	924,231	924,500
Sale Of Equipment	-	-	-	-	-
Interest / Other Revenue	3,036	2,500	14,500	15,283	3,000
Total Revenue	953,839	927,000	939,000	939,514	927,500
Revenues Excess Of Expenditures (Appropriated Fund Balance)	202,821	(673,614)	(617,064)	(120,188)	(363,197)
Fund Balance (Beginning)	488,857	691,678	691,678	691,678	571,490
Fund Balance (Ending)	691,678	18,064	74,614	571,490	208,293

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel	37,765	42,484	32,712	23,975	21,772
Operating Expenses	100,971	84,000	108,506	77,523	65,574
Capital Outlay	19,748	-	-	-	20,600
Total Expenditures	158,484	126,484	141,218	101,498	107,946
Grant	141,501	121,619	121,619	115,929	107,446
Interest / Other Revenue	3,561	5,000	5,000	977	500
Total Revenue	145,062	126,619	126,619	116,906	107,946
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(13,422)	135	(14,599)	15,408	-
Fund Balance (Beginning)	55,525	42,103	42,103	42,103	57,511
Fund Balance (Ending)	42,103	42,238	27,504	57,511	57,511

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Transfer To Other Funds	368,720	375,000	375,000	375,000	375,000
Total Expenditures	368,720	375,000	375,000	375,000	375,000
Tobacco Tax	427,461	425,000	425,000	377,980	385,000
Interest / Other Revenue	-	-	-	-	-
Total Revenue	427,461	425,000	425,000	377,980	385,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	58,741	50,000	50,000	2,980	10,000
Fund Balance (Beginning)	(68,317)	(9,576)	(9,576)	(9,576)	(6,596)
Fund Balance (Ending)	(9,576)	40,424	40,424	(6,596)	3,404

Special Revenue Funds

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.

Drug Task Force Funds (123)	Actual FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Operating Expenses	512	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	512	-	-	-	-
Drug Seizure Funds	-	-	-	575	-
Sale Of Assets	-	-	-	-	-
Interest / Other Revenue	3,114	-	-	20	-
Total Revenue	3,114	-	-	595	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	2,602	-	-	595	-
Fund Balance (Beginning)	14,633	17,235	17,235	17,235	17,830
Fund Balance (Ending)	17,235	17,235	17,235	17,830	17,830

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.

Summer Food Service Grant (131)	Actual FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	17,365	37,844	37,844	22,513	37,844
Operating Expenses	56,801	78,230	78,230	57,128	78,430
Total Expenditures	74,166	116,074	116,074	79,641	116,274
Grant	77,678	116,074	116,074	76,855	116,274
Interest / Other Revenue	1	-	-	3	-
Total Revenue	77,679	116,074	116,074	76,858	116,274
Revenues Excess Of Expenditures (Appropriated Fund Balance)	3,513	-	-	(2,783)	-
Fund Balance (Beginning)	(730)	2,783	2,783	2,783	-
Fund Balance (Ending)	2,783	2,783	2,783	-	-

Special Revenue Funds

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Personnel Expenses	77,869	74,843	74,843	81,920	77,932
Operating Expenses	8,035	15,275	15,865	9,661	17,025
Total Expenditures	85,904	90,118	90,708	91,581	94,957
Grant	16,047	30,118	30,253	32,281	18,991
Interest / Other Revenue	-	-	-	-	-
Transfer From Other Fund	69,157	60,000	60,000	60,000	75,966
Total Revenue	85,204	90,118	90,253	92,281	94,957
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(700)	-	(455)	700	-
Fund Balance (Beginning)	-	(700)	(700)	(700)	-
Fund Balance (Ending)	(700)	(700)	(1,155)	-	-

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.

<i>Transportation & Planning Grant (141)</i>	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Personnel Expenses	136,584	146,886	146,886	149,221	148,207
Operating Expenses	70,114	86,450	124,028	48,843	79,350
Capital Outlays	-	3,000	9,772	6,772	-
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	206,698	236,336	280,686	204,836	227,557
Grant	165,358	195,924	196,194	163,869	182,046
Transfer From Other Fund	41,340	40,412	40,412	40,412	45,511
Total Revenue	206,698	236,336	236,606	204,281	227,557
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	(44,080)	(555)	-
Fund Balance (Beginning)	761	761	761	761	206
Fund Balance (Ending)	761	761	(43,319)	206	206

Special Revenue Funds

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	283,689	543,740	543,740	509,167	560,945
Operating Expenses	499,260	370,050	370,050	302,216	363,800
Capital Outlays	564,641	103,500	880,090	900,540	104,500
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	1,347,590	1,017,290	1,793,880	1,711,923	1,029,245
Grant	874,065	645,396	645,396	1,307,168	545,973
Charges For Service	67,235	65,000	65,000	74,095	75,000
Interest / Other Revenue	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer From Other Funds	339,117	307,150	307,150	307,150	262,772
Total Revenue	1,280,417	1,017,546	1,017,546	1,688,413	883,745
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(67,173)	256	(776,334)	(23,510)	(145,500)
Fund Balance (Beginning)	371,755	304,582	304,582	304,582	281,072
Fund Balance (Ending)	304,582	304,838	(471,752)	281,072	135,572

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.

Chemical Stockpile Grant (150)	Actual FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	207,230	204,000	298,944	186,498	174,137
Operating Expenses	185,758	431,500	580,040	355,012	307,375
Capital Outlay	431,041	261,500	653,695	230,291	290,100
Total Expenditures	824,029	897,000	1,532,679	771,801	771,612
Grant	824,029	897,000	897,000	771,801	771,612
Interest / Other Revenue	-	-	-	-	-
Total Revenue	824,029	897,000	897,000	771,801	771,612
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	(635,679)	-	-
Fund Balance (Beginning)	1,825	1,825	1,825	1,825	1,825
Fund Balance (Ending)	1,825	1,825	(633,854)	1,825	1,825

Special Revenue Funds

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Capital Expense - Wall Street	95,556	66,497	79,667	51,657	-
Capital Expense - S Gadsden Community Center	-	75,000	75,000	75,000	-
Transfer To Other Fund	617,911	550,000	550,000	550,000	600,000
Total Expenditures	713,467	691,497	704,667	676,657	600,000
Rental & Leasing Tax	535,829	475,000	475,000	612,229	550,000
Interest / Other Revenue	579	-	-	193	-
Sale of Assets	-	1,000	1,000	300	-
Total Revenue	536,408	476,000	476,000	612,722	550,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(177,059)	(215,497)	(228,667)	(63,935)	(50,000)
Fund Balance (Beginning)	444,466	267,407	267,407	267,407	203,472
Fund Balance (Ending)	267,407	51,910	38,740	203,472	153,472

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.

<i>Law Enforcement Grant Fund (190)</i>	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Personnel Expenses	-	-	-	-	-
Operating Expenses	32,678	-	28,080	28,080	-
Capital Outlay	5,517	-	40,949	40,949	-
Total Expenditures	38,195	-	69,029	69,029	-
Grant	18,501	-	54,789	54,789	-
Interest / Other Revenue	20	-	-	-	-
Transfer From Other Funds	16,258	-	14,240	14,240	-
Total Revenue	34,779	-	69,029	69,029	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(3,416)	-	-	-	-
Fund Balance (Beginning)	3,416	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

Special Revenue Funds

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Operating Expenses	65,896	64,990	87,947	78,186	103,230
Capital Outlay	3,135	100,000	526,244	95,680	10,000
Total Expenditures	69,031	164,990	614,191	173,866	113,230
TIF Tax	315,741	300,000	300,000	248,124	250,000
Driving School Fees	34,260	30,000	30,000	39,794	40,000
Court Fees	6,666	7,500	7,500	6,706	6,750
Miscellaneous - Special Programs	42,310	40,000	40,000	62,073	80,250
Donations - Katrina Relief	11,315	-	-	-	-
Miscellaneous - Fitness Fees	1,496	1,500	1,500	1,678	1,500
Miscellaneous - Child Seat	109	100	1,100	1,090	1,000
Interest / Other Revenue	152,583	2,500	2,500	2,013	2,000
Transfer From Other Funds	(2,462)	-	-	-	-
Total Revenue	562,018	381,600	382,600	361,478	381,500
Revenues Excess Of Expenditures (Appropriated Fund Balance)	492,987	216,610	(231,591)	187,612	268,270
Fund Balance (Beginning)	614,504	1,107,491	1,107,491	1,107,491	1,295,103
Fund Balance (Ending)	1,107,491	1,324,101	875,900	1,295,103	1,563,373

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Operating Expenses	6,787	-	-	1,565	-
Capital Outlay	26,950	-	-	-	-
Transfer To Other Funds		50,000	50,000	50,000	50,000
Total Expenditures	33,737	50,000	50,000	51,565	50,000
Court Fees	69,745	65,000	65,000	69,810	67,500
Interest / Other Revenue	124	100	100	120	100
Transfer From Other Funds	-	-	-	-	-
Total Revenue	69,869	65,100	65,100	69,930	67,600
Revenues Excess Of Expenditures (Appropriated Fund Balance)	36,132	15,100	15,100	18,365	17,600
Fund Balance (Beginning)	66,330	102,462	102,462	102,462	120,827
Fund Balance (Ending)	102,462	117,562	117,562	120,827	138,427

Special Revenue Funds

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.

<i>Municipal Capital Improvement Fund (301)</i>	<i>Actual FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Transfer To Other Funds	300,000	500,000	500,000	500,000	292,000
Total Expenditures	<u>300,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>292,000</u>
State Shared Revenue	-	300,000	300,000	257,565	300,000
Interest / Other Revenue	473,560	100	100	100	100
Total Revenue	<u>473,560</u>	<u>300,100</u>	<u>300,100</u>	<u>257,665</u>	<u>300,100</u>
Revenues Excess Of Expenditures (Appropriated Fund Balance)	<u>173,560</u>	<u>(199,900)</u>	<u>(199,900)</u>	<u>(242,335)</u>	<u>8,100</u>
Fund Balance (Beginning)	61,565	235,125	235,125	235,125	(7,210)
Fund Balance (Ending)	<u>235,125</u>	<u>35,225</u>	<u>35,225</u>	<u>(7,210)</u>	<u>890</u>

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Street Improvements	557,911	400,000	641,339	641,339	283,000
Total Expenditures	<u>557,911</u>	<u>400,000</u>	<u>641,339</u>	<u>641,339</u>	<u>283,000</u>
Transfer From Other Fund	345,000	336,350	336,350	336,350	292,800
Interest / Other Revenue	854	500	500	562	200
Total Revenue	<u>345,854</u>	<u>336,850</u>	<u>336,850</u>	<u>336,912</u>	<u>293,000</u>
Revenues Excess Of Expenditures (Appropriated Fund Balance)	<u>(212,057)</u>	<u>(63,150)</u>	<u>(304,489)</u>	<u>(304,427)</u>	<u>10,000</u>
Fund Balance (Beginning)	508,104	296,047	296,047	296,047	(8,380)
Fund Balance (Ending)	<u>296,047</u>	<u>232,897</u>	<u>(8,442)</u>	<u>(8,380)</u>	<u>1,620</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.

Employee Benefits Fund (510)	Actual FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Personnel Expenses	275,691	294,872	294,872	205,074	266,067
Operating Expenses	6,627,712	7,269,117	7,269,117	7,427,837	7,473,470
Capital Outlays	-	-	-	-	-
Total Expenditures	<u>6,903,403</u>	<u>7,563,989</u>	<u>7,563,989</u>	<u>7,632,911</u>	<u>7,739,537</u>
Charges For Workmen's Comp	187,829	1,028,937	1,028,937	866,638	1,012,515
Charges For Group Health	4,928,808	7,810,469	7,810,469	7,315,676	7,913,817
Transfer From Other Funds	-	-	-	-	-
Total Revenue	<u>5,116,637</u>	<u>8,839,406</u>	<u>8,839,406</u>	<u>8,182,314</u>	<u>8,926,332</u>
Revenues Excess Of Expenditures (Appropriated Reserves)	(1,786,766)	1,275,417	1,275,417	549,403	1,186,795
Fund Balance (Beginning)	<u>550,568</u>	<u>(1,236,198)</u>	<u>(1,236,198)</u>	<u>(1,236,198)</u>	<u>(686,795)</u>
Fund Balance (Ending)	<u>(1,236,198)</u>	<u>39,219</u>	<u>39,219</u>	<u>(686,795)</u>	<u>500,000</u>

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Budget FY11</i>
Non-Cap Other Equipment	18,614	-	23,363	25,000
Computer Equipment	1,285	-	70,442	-
Other Contractual Service	6,480	-	-	-
Street Improvements	10,300	500,000	1,376,773	500,000
Drainage Improvements	97,387	250,000	402,878	250,000
Building Improvements	278,674	500,000	882,443	500,000
Buildings	4,150	-	45,850	-
Community Revitalization / Wall St.	-	-	1,005	-
Community Revitalization / E. Broad St./ Hoke St.	97	-	14,547	-
Community Revitalization / Noccalula Greenway	1,904	-	136,808	113,712
Community Revitalization / Pitman Theatre Sprinkler System	-	-	-	99,871
Land	55,475	200,000	203,128	-
Other Equipment	40,077	-	21,103	-
Improvements Other Than Buildings	148,452	-	2,230	-
Non-Cap Other Equipment	15,456	-	-	-
Vehicle Leases	103,992	103,992	207,984	103,992
Equipment	691,984	60,000	492,307	-
Technology & Economic Development	-	187,593	356,749	225,730
Outside Agencies / Gadsden/Etowah Ida	450,000	450,000	450,000	450,000
Outside Agencies / Gadsden Cda	120,500	120,500	120,500	120,500
Outside Agencies / Airport Authority	-	142,500	142,500	285,000
Transfers To Debt Service 206	190,000	191,000	191,000	192,500
Transfers To Capital Lease 230	241,245	637,468	637,468	515,410
Transfers To Debt Service 210	-	25,000	25,000	-
Transfers To Debt Service 211	1,871,250	1,871,993	1,871,993	1,867,153
Transfers To Debt Service 212	437,195	425,000	425,000	400,000
Transfers To Debt Service 213	(30,092)	190,494	190,494	397,700
Transfers To Debt Service 214	775,280	942,390	942,390	749,245
Transfers To Debt Service 215	74,100	82,550	82,550	80,667
Transfers To Debt Service 216	186,520	224,520	224,520	224,520
Total Expenditures	5,790,325	7,105,000	9,541,025	7,101,000
Taxes / Sales And Use Tax	5,985,472	6,200,000	6,200,000	6,200,000
Interest Earned	601,517	-	-	-
Interest On Bank Deposits	640	5,000	5,000	1,000
Proceeds Of Capital Lease Proceeds	-	-	427,887	-
Board Of Education	-	900,000	900,000	900,000
Total Revenue	6,587,629	7,105,000	7,532,887	7,101,000

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	195,020	194,564	194,564	192,638	194,500
Total Expenditures	195,020	194,564	194,564	192,638	194,500
Transfer From Other Funds	190,000	191,000	191,000	191,000	192,500
Interest / Other Revenue	28	-	-	13	-
Total Revenue	190,028	191,000	191,000	191,013	192,500
Revenues Excess Of Expenditures (Appropriated Reserves)	(4,992)	(3,564)	(3,564)	(1,625)	(2,000)
Fund Balance (Beginning)	8,645	3,653	3,653	3,653	2,028
Fund Balance (Ending)	3,653	89	89	2,028	28

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	651,881	648,850	648,850	650,440	650,850
Total Expenditures	651,881	648,850	648,850	650,440	650,850
Transfer From Other Funds	636,459	648,000	648,000	648,000	650,000
Interest / Other Revenue	117	-	-	16	-
Total Revenue	636,576	648,000	648,000	648,016	650,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(15,305)	(850)	(850)	(2,424)	(850)
Fund Balance (Beginning)	69,376	54,071	54,071	54,071	51,647
Fund Balance (Ending)	54,071	53,221	53,221	51,647	50,797

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	236,083	237,045	237,045	237,045	238,538
Total Expenditures	236,083	237,045	237,045	237,045	238,538
Transfer From Other Funds	241,374	237,045	237,045	237,045	238,538
Interest / Other Revenue	221	-	-	12	
Total Revenue	241,595	237,045	237,045	237,057	238,538
Revenues Excess Of Expenditures (Appropriated Reserves)	5,512	-	-	12	-
Fund Balance (Beginning)	145,212	150,724	150,724	150,724	150,736
Fund Balance (Ending)	150,724	150,724	150,724	150,736	150,736

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	520,462	519,050	519,050	520,249	523,315
Total Expenditures	520,462	519,050	519,050	520,249	523,315
Transfer From Other Funds	517,911	475,000	475,000	475,000	500,000
Interest / Other Revenue	119	-	-	3	-
Total Revenue	518,030	475,000	475,000	475,003	500,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(2,432)	(44,050)	(44,050)	(45,246)	(23,315)
Fund Balance (Beginning)	88,991	86,559	86,559	86,559	41,313
Fund Balance (Ending)	86,559	42,509	42,509	41,313	17,998

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	1,871,163	1,871,993	1,871,993	1,873,192	1,867,153
Total Expenditures	1,871,163	1,871,993	1,871,993	1,873,192	1,867,153
Contribution From School Board	900,000	900,000	900,000	900,000	900,000
Transfer From Other Funds	971,250	971,993	971,993	971,993	967,153
Interest / Other Revenue	429	-	-	47	
Total Revenue	1,871,679	1,871,993	1,871,993	1,872,040	1,867,153
Revenues Excess Of Expenditures (Appropriated Reserves)	516	-	-	(1,152)	-
Fund Balance (Beginning)	311,664	312,180	312,180	312,180	311,028
Fund Balance (Ending)	312,180	312,180	312,180	311,028	311,028

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	438,449	439,780	439,780	440,979	440,030
Total Expenditures	438,449	439,780	439,780	440,979	440,030
Transfer From Other Funds	437,195	425,000	425,000	425,000	400,000
Interest / Other Revenue	100	-	-	8	
Total Revenue	437,295	425,000	425,000	425,008	400,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(1,154)	(14,780)	(14,780)	(15,971)	(40,030)
Fund Balance (Beginning)	74,494	73,340	73,340	73,340	57,369
Fund Balance (Ending)	73,340	58,560	58,560	57,369	17,339

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	206,444	476,212	476,212	375,222	485,000
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	206,444	476,212	476,212	375,222	485,000
Transfer From Other Funds	(30,092)	190,494	190,494	190,494	397,700
Due From MS2	-	85,718	85,718	84,160	87,300
Interest / Other Revenue	602	-	-	192	-
Total Revenue	(29,490)	276,212	276,212	274,846	485,000
Revenues Excess Of Expenditures (Appropriated Reserves)	(235,934)	(200,000)	(200,000)	(100,376)	-
Fund Balance (Beginning)	357,644	121,710	121,710	121,710	21,334
Fund Balance (Ending)	121,710	(78,290)	(78,290)	21,334	21,334

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	1,425,944	1,417,390	1,417,390	1,418,390	1,424,245
Total Expenditures	1,425,944	1,417,390	1,417,390	1,418,390	1,424,245
Transfer From Other Funds	1,244,000	1,417,390	1,417,390	1,417,390	1,224,245
Interest / Other Revenue	1,208	-	-	73	-
Total Revenue	1,245,208	1,417,390	1,417,390	1,417,463	1,224,245
Revenues Excess Of Expenditures (Appropriated Reserves)	(180,736)	-	-	(927)	(200,000)
Fund Balance (Beginning)	786,063	605,327	605,327	605,327	604,400
Fund Balance (Ending)	605,327	605,327	605,327	604,400	404,400

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
Debt Service	73,700	82,550	82,550	82,550	80,667
Total Expenditures	73,700	82,550	82,550	82,550	80,667
Transfer From Other Funds	71,725	82,550	82,550	82,550	80,667
Interest / Other Revenue	4	-	-	-	-
Total Revenue	71,729	82,550	82,550	82,550	80,667
Revenues Excess Of Expenditures (Appropriated Reserves)	(1,971)	-	-	-	-
Fund Balance (Beginning)	7,352	5,381	5,381	5,381	5,381
Fund Balance (Ending)	5,381	5,381	5,381	5,381	5,381

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 FY09	Budget FY10	Revised Bgt. FY10	Estimate FY10	Budget FY11
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	186,520	224,520	224,520	224,520	224,520
Interest / Other Revenue	-	-	-	-	-
Total Revenue	186,520	224,520	224,520	224,520	224,520
Revenues Excess Of Expenditures (Appropriated Reserves)	(38,000)	-	-	-	-
Fund Balance (Beginning)	42,698	4,698	4,698	4,698	4,698
Fund Balance (Ending)	4,698	4,698	4,698	4,698	4,698

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 FY09</i>	<i>Budget FY10</i>	<i>Revised Bgt. FY10</i>	<i>Estimate FY10</i>	<i>Budget FY11</i>
Debt Service - Communications	-	603,114	603,114	603,114	603,114
Debt Service - Fleet	454,101	203,089	277,457	277,457	515,410
Debt Service - Facilities	48,912	48,912	48,912	48,912	48,912
Total Expenditures	503,013	855,115	929,483	929,483	1,167,436
Transfer From Other Funds	503,013	855,115	929,483	929,483	1,167,436
Interest / Other Revenue	-	-	-	-	-
Total Revenue	503,013	855,115	929,483	929,483	1,167,436
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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	454,685	454,064	464,549	499,294
Operating Costs	25,899	35,671	35,671	35,752
Capital Outlay	-	-	4,463	-
Total Expenditures	480,584	489,735	504,683	535,046

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	118,072	123,396	123,396	136,182
Operating Costs	59,911	62,800	63,399	65,100
Capital Outlay	-	-	-	-
Discretionary Funds	139,089	140,000	137,909	140,000
Total Expenditures	317,072	326,196	324,704	341,282

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	226,723	266,089	266,089	269,775
Operating Costs	24,583	83,468	83,468	59,473
Capital Outlay	-	-	-	-
Total Expenditures	251,306	349,557	349,557	329,248

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.

Budget Summary

Funding Source General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	355,429	385,669	385,669	259,935
Operating Costs	34,531	40,412	40,430	36,333
Capital Outlay	-	-	-	-
Total Expenditures	389,960	426,081	426,099	296,268

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	262,307	274,913	274,913	268,224
Operating Costs	387,576	473,970	474,220	471,960
Capital Outlay	-	-	-	-
Total Expenditures	649,883	748,883	749,133	740,184

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.

Budget Summary

Funding Source General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	450,934	446,025	446,025	467,213
Operating Costs	75,667	96,200	96,200	95,525
Capital Outlay	-	-	-	-
Total Expenditures	526,601	542,225	542,225	562,738

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	444,766	440,749	440,749	335,657
Operating Costs	41,850	43,953	43,953	47,653
Capital Outlay	-	-	-	-
Total Expenditures	486,616	484,702	484,702	383,310

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.

Budget Summary

Funding Source
General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	57,981	63,538	63,538	64,725
Operating Costs	2,528	3,125	3,125	2,815
Capital Outlay	-	-	-	-
Total Expenditures	60,509	66,663	66,663	67,540

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	1,287,012	1,354,896	1,354,896	1,292,087
Operating Costs	728,342	669,950	670,505	756,300
Capital Outlay	-	10,500	12,400	5,100
Total Expenditures	2,015,354	2,035,346	2,037,801	2,053,487
Operating Costs (Motor Pool)	7,192	9,000	10,852	13,500
Total Expenditures	7,192	9,000	10,852	13,500

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	230,066	239,025	239,025	257,974
Operating Costs	22,379	31,900	31,900	29,100
Capital Outlay	-	-	-	-
Total Expenditures	252,445	270,925	270,925	287,074

Operating Costs (Civil Service Board)

Total Expenditures	33,421	35,100	35,100	29,850
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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.

Budget Summary

Funding Source

Employee Benefits Fund (510)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	149,672	158,930	158,930	161,067
Operating Costs	6,388	7,224	7,224	19,150
Capital Outlay	-	-	-	-
Total Expenditures	156,060	166,154	166,154	180,217

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.

Budget Summary

Funding Source

General Fund (001)

Personnel Costs

Total Expenditures

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	8,076,674	8,924,495	8,999,437	9,462,053
Total Expenditures	8,076,674	8,924,495	8,999,437	9,462,053

Ad Valorem Tax (106)

Personnel Costs

Operating Costs

Capital Outlay

Transfers

Total Expenditures

Personnel Costs	-	266,177	207,076	-
Operating Costs	484,872	564,010	603,107	572,410
Capital Outlay	53,291	527,645	492,524	454,685
Transfers	212,856	226,941	253,357	260,302
Total Expenditures	751,019	1,584,773	1,556,064	1,287,397

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 statues, 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 and staff inspection.

Etowah County Drug Enforcement Unit

Provide intelligence, staffing and other resources to the Etowah County Drug Enforcement Unit to support narcotics enforcement and interdiction efforts.

Budget Summary

Funding Source	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
General Fund (001)				
Personnel Costs	7,679,776	8,739,101	8,739,101	8,864,339
Operating Costs	712,915	797,046	795,642	839,005
Capital Outlay	80,233	66,585	57,256	48,905
Total Expenditures	8,472,924	9,602,732	9,591,999	9,752,249

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	192,124	213,224	213,224	214,554
Operating Costs	118,128	122,300	122,364	125,625
Capital Outlay	-	-	-	-
Total Expenditures	310,252	335,524	335,588	340,179

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	344,932	372,359	372,359	403,226
Operating Costs	1,049,843	1,124,974	1,124,974	1,085,084
Capital Outlay	-	-	-	-
Total Expenditures	1,394,775	1,497,333	1,497,333	1,488,310

Restricted Funds (191 - 2200 - 417)

Operating Costs	11,366	4,500	4,745	4,500
Capital Outlay	3,135	-	-	-
Total Expenditures	14,501	4,500	4,745	4,500

Restricted Funds (191 - 2200 - 419)

Operating Costs	6,436	15,000	15,000	15,000
Capital Outlay	-	-	-	-
Total Expenditures	6,436	15,000	15,000	15,000

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 85 sirens). 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. The Alabama Emergency Management Agency (AEMA) has provided access to free weather radios for every household in Etowah County.

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	88,892	116,862	116,862	81,939
Operating Costs	54,325	52,600	62,606	48,645
Capital Outlay	72,170	-	5,380	-
Total Expenditures	215,387	169,462	184,848	130,584

CSEPP Grant (150)

Personnel Costs	207,230	204,000	300,944	173,696
Operating Costs	181,713	431,500	820,040	307,375
Capital Outlay	431,041	261,500	653,695	290,100
Total Expenditures	819,984	897,000	1,774,679	771,171

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. Operate and maintain the city cable television channel. Video various city sponsored events and develop programming.

Budget Summary

Funding Source General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	136,102	166,949	150,268	206,082
Operating Costs	85,859	89,050	126,148	348,275
Capital Outlay	493,518	15,000	25,500	18,000
Total Expenditures	715,479	270,999	301,916	572,357

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.

Budget Summary

Funding Source	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
General Fund (001)				
Personnel Costs	3,077,824	3,366,769	3,366,769	3,544,064
Operating Costs	1,015,649	1,040,061	1,050,386	1,069,507
Capital Outlay	41,584	13,995	13,235	21,000
Total Expenditures	4,135,057	4,420,825	4,430,390	4,634,571
Summer Nutrition (131)				
Personnel Costs	17,365	37,844	37,844	39,044
Operating Costs	56,801	78,230	78,230	78,430
Total Expenditures	74,166	116,074	116,074	117,474
Aging Grant (132)				
Personnel Costs	77,869	74,843	74,843	112,828
Operating Costs	8,035	15,275	15,275	17,025
Total Expenditures	85,904	90,118	90,118	129,853
Restricted Funds (191)				
Operating Costs	45,896	45,490	65,290	80,250
Total Expenditures	45,896	45,490	65,290	80,250

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	74,786	84,688	84,688	87,977
Operating Costs	70,012	68,310	68,181	75,785
Capital Outlay	-	5,000	5,129	-
Total Expenditures	144,798	157,998	157,998	163,762

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Operating Costs	630,227	643,905	656,905	663,456
Capital Outlay	128,651	13,500	73,725	25,000
Total Expenditures	758,878	657,405	730,630	688,456

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	330,784	369,607	369,607	353,464
Operating Costs	31,103	47,898	47,898	41,750
Capital Outlay	3,763	-	-	5,150
Total Expenditures	365,650	417,505	417,505	400,364

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	1,126,512	1,176,497	1,186,268	1,217,669
Operating Costs	229,594	208,700	216,299	208,500
Capital Outlay	124,357	-	-	-
Total Expenditures	1,480,463	1,385,197	1,402,567	1,426,169

Library Grants (111)

Personnel Costs	37,765	42,483	32,712	21,772
Operating Costs	100,972	84,000	108,506	65,574
Capital Outlay	19,748	-	15,000	20,600
Total Expenditures	158,485	126,483	156,218	107,946

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	180,741	192,261	192,261	197,902
Operating Costs	47,702	49,849	49,907	58,969
Capital Outlay	-	-	500	-
Total Expenditures	228,443	242,110	242,668	256,871

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.

Budget Summary

Funding Source

Residential Garbage Fund (430)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	635,785	689,244	689,244	706,035
Operating Costs	278,975	275,915	284,080	290,125
Capital Outlay	-	-	-	-
Total Expenditures	914,760	965,159	973,324	996,160

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.

Budget Summary

Funding Source
General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	484,512	548,422	548,422	571,749
Operating Costs	111,485	124,350	124,350	127,375
Capital Outlay	-	-	-	-
Total Expenditures	595,997	672,772	672,772	699,124

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	1,730,862	2,008,023	2,008,023	2,002,630
Operating Costs	1,523,584	1,522,900	1,489,125	1,545,475
Capital Outlay	-	-	-	-
Total Expenditures	3,254,446	3,530,923	3,497,148	3,548,105

State Gas Tax (102)

Personnel Costs	243,000	243,000	243,000	293,000
Transfers	225,500	225,500	225,500	173,300
Total Expenditures	468,500	468,500	468,500	466,300

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	222,367	248,828	248,828	254,765
Operating Costs	53,339	63,635	63,767	63,465
Capital Outlay	-	-	-	-
Total Expenditures	275,706	312,463	312,595	318,230

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.

Budget Summary

Funding Source

Residential Garbage (430)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	634,290	672,523	672,523	699,495
Operating Costs	889,800	1,021,120	1,023,870	1,168,590
Capital Outlay	-	-	-	-
Total Expenditures	1,524,090	1,693,643	1,696,393	1,868,085

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.

Budget Summary

Funding Source
General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	971,712	1,085,925	1,085,925	1,138,347
Operating Costs	582,309	547,750	585,722	594,350
Capital Outlay	114,988	-	183,330	-
Total Expenditures	1,669,009	1,633,675	1,854,977	1,732,697

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

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	515,172	597,396	597,396	626,177
Operating Costs	28,904	136,635	144,970	127,423
Capital Outlay	293,198	103,198	357,100	-
Total Expenditures	837,274	837,229	1,099,466	753,600

Restricted Funds - DHR (191)

Capital Outlay	2,463	100,000	232,814	10,000
Total Expenditures	2,463	100,000	232,814	10,000

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.

Air-Depot

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

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	299,505	350,084	350,084	399,094
Operating Costs	220,258	255,558	279,960	244,925
Total Expenditures	519,763	605,642	630,044	644,019

Airport Fund (405)

Personnel Costs	192,777	209,236	209,236	215,550
Operating Costs	240,431	259,040	259,040	205,865
Capital Outlay	-	25,000	25,000	25,000
Debt Service	88,256	222,557	222,557	213,469
Total Expenditures	521,464	715,833	715,833	659,884

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.

Budget Summary

Funding Source

General Fund (001)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	488,372	537,428	537,428	544,287
Operating Costs	145,148	162,800	163,960	160,793
Capital Outlay	-	-	-	-
Total Expenditures	633,520	700,228	701,388	705,080

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 currently covers three (3) routes. These three (3) routes cover most of the city where a need for transit on a regular basis has been determined. The vehicles run on one-hour headways and operate Monday through Saturday.

Demand & Response Transportation (DART)

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

Human Services Transportation Programs

There are several public and private service organizations as well as faith based organizations in the area that provide transportation services. These organizations mainly cater to special needs clients who cannot utilize the public transit system.

Budget Summary

Funding Source

Transportation & Planning Grant (141)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	136,584	146,886	146,886	148,195
Operating Costs	70,113	86,450	124,028	79,350
Capital Outlay	-	3,000	9,772	-
Transfers	-	-	-	-
Total Expenditures	206,697	236,336	280,686	227,545

Transit Grant (142)

Personnel Costs	499,260	543,739	543,739	616,949
Operating Costs	283,689	370,050	370,050	356,800
Capital Outlay	564,641	103,500	880,090	104,500
Total Expenditures	1,347,590	1,017,289	1,793,879	1,078,249

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.

Budget Summary

Funding Source

HUD (104)

	Actual Expenditures FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
Personnel Costs	199,923	227,541	227,541	204,947
Operating Costs	215,452	258,854	274,854	269,276
Capital Outlay	401,060	474,000	1,354,182	150,000
Debt Service	282,173	280,000	280,000	270,000
Total Expenditures	1,098,608	1,240,395	2,136,577	894,223

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.

	Actual FY09	Budget FY10	Revised Bgt. FY10	Budget FY11
General Fund - Funding Source: General Fund (001)				
Expenditures include dues and subscriptions, liability insurance, miscellaneous contributions, unemployment compensation payments, retirement benefits and contingencies.				
Personnel Expenses	105,875	153,415	153,415	160,000
Operating Expenses	583,096	729,989	676,341	666,468
Capital Outlays	60,992	50,750	90,880	50,750
Debt Service	88,086	100,000	100,000	50,000
Total Expenditures	838,049	1,034,154	1,020,636	927,218

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	4,753	5,000	5,000	5,000
Operating Expenses	6,653,196	6,788,219	6,788,219	6,894,320
Total Expenditures	6,657,949	6,793,219	6,793,219	6,899,320

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	121,268	130,942	130,942	100,000
Operating Expenses	490,231	473,674	473,674	560,000
Total Expenditures	611,499	604,616	604,616	660,000

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	557,911	400,000	641,339	283,000
Total Expenditures	557,911	400,000	641,339	283,000

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 FY10	Budget FY11
<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 FY10</i>	<i>Budget FY11</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
<i>Gadsden City Board of Education (Strings Program)</i>	-	100,000
<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>	10,000	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	1,512,500	1,612,500

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 FY09	Approved Budget FY10	Revised Budget FY10	Approved Budget FY11
001	132	Match for Aging Program grant	69,157	60,000	60,000	75,966
001	141	Match for Planning and Transportation Grant	41,340	40,412	40,412	45,511
001	142	Match for Gadsden Transit Grant	339,117	307,150	307,150	262,772
001	190	Dept of Justice Assistance	16,259	-	14,240	-
001	204	Fiscal agent fees - 1999 warrants	-	-	-	-
001	205	Fiscal agent fees - 2000 warrants	-	-	-	-
001	208	Debt service for 2002A GOW	336,459	148,000	148,000	358,000
001	230	Capital lease - MIS and lighting	48,912	48,912	48,912	48,912
001	411	Supplemental funding for golf course	61,633	87,743	87,743	126,698
001	430	Supplemental funding for residential garbage	316,665	400,000	400,000	400,000
101	305	Special auto tax to street resurfacing	119,500	110,850	110,850	119,500
102	001	Street Maintenance labor	244,000	243,000	243,000	293,000
102	305	Gas tax to street resurfacing	225,500	225,500	225,500	173,300
103	001	Lodging tax to General Fund	150,000	200,000	200,000	200,000
105	209	Debt payment for school bond	241,374	237,045	237,045	238,538
106	192	Fire Department Equipment Grant	-	-	8,170	-
106	230	Capital Lease - SunTrust # 2	88,244	44,122	44,122	-
106	230	Capital Lease - SunTrust # 7	73,697	73,697	73,697	73,697
106	230	Capital Lease - SunTrust # 8	50,915	50,915	50,915	50,915
106	230	Capital Lease - SunTrust # 9	-	58,207	76,453	148,736
112	214	Tobacco tax to Debt Service 2005 GOW	368,720	375,000	375,000	375,000
122	001	D.A.R.E. Fund	1,908	-	-	-
160	210	Economic Dev Fund to Debt Service 2003A GOW	517,911	450,000	450,000	500,000
160	214	Economic Dev Fund to Debt Service 2005 GOW	100,000	100,000	100,000	100,000
193	001	Corrections Fund	-	50,000	50,000	50,000
215	328	Fiscal Agent Fund	2,375	-	-	-
301	208	Municipal improvements to Debt Service 2002A GOW	300,000	500,000	500,000	292,000
320	206	1% sales tax to Debt Service to Honda assistance	190,000	191,000	191,000	192,500
320	210	1% sales tax to 2003A GOW	-	25,000	25,000	-
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)	971,250	971,993	971,993	967,153
320	212	1% sales tax to 2004A GOW	437,195	425,000	425,000	400,000
320	213	1% sales tax to Airport Authority	(30,092)	190,494	190,494	397,700
320	214	1% sales tax to 2005 GOW	775,280	942,390	942,390	749,245
320	215	\$1 million ALFUND GOW	74,100	82,550	82,550	80,667
320	216	\$3 million Wachovia GOW	186,520	224,520	224,520	224,520
320	230	Capital Lease - SunTrust # 1	56,789	28,394	28,394	-
320	230	Capital Lease - SunTrust # 3	58,412	-	-	-
320	230	Capital Lease - SunTrust # 4	75,870	-	-	-
320	230	Capital Lease - SunTrust # 5	26,328	-	-	-
320	230	Capital Lease - SunTrust # 6	23,846	5,961	5,961	-
320	230	Motorola	-	603,113	603,113	603,113
Total			7,459,184	8,400,968	8,441,624	8,447,443

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 be used for a particular purpose. Special revenue funds are used only when required by law.

ORDINANCE NO. O-45-10**Adopting Fiscal Year 2011 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 budgets for fiscal year 2011;

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, 2011.

Section 2. The FY2011 General Fund Budget provides for total anticipated income in the amount of \$45,797,800.

Section 3. The FY2011 General Fund Budget appropriates the amount of \$44,018,525 to the Departmental Budgets and the Non-Departmental Budget.

Section 4. The FY2011 General Fund Budget appropriates the amount of \$1,612,500 to Outside Agency Appropriations. The Mayor on behalf of the City is hereby authorized to enter into a contract with each organization for the performance of a public purpose in the amount authorized in the budget.

Section 5. The FY2011 General Fund Budget appropriates the amount of \$1,317,859 to Transfers to Other Funds.

Section 6. The FY2011 General Fund Budget appropriates the amount of \$140,000 to Council Discretionary Funds. The Mayor on behalf of the City is hereby authorized to enter into a contract in the amount and with each organization for the performance of a public purpose as authorized by each Council Member.

Section 7. The budget document entitled Special Revenue Funds, filed with the City Clerk-Treasurer, is hereby adopted as the Special Revenue Funds Budget of the City of Gadsden, Alabama, appropriating \$8,301,114 for the fiscal year ending September 30, 2011.

Section 8. The budget document entitled Debt Service Funds, filed with the City Clerk-Treasurer, is hereby adopted as the Debt Service Funds Budget of the City of Gadsden, Alabama, appropriating \$7,569,602 for the fiscal year ending September 30, 2011.

Section 9. The budget document entitled Enterprise and Internal Service Funds

(Airport, Golf Course, Residential Garbage and Employee Insurance), filed with the City Clerk-Treasurer, is hereby adopted as the Enterprise and Internal Service Funds Budget of the City of Gadsden, Alabama, appropriating \$11,274,495 for the fiscal year ending September 30, 2011.

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 \$7,105,000 for the fiscal year ending September 30, 2011.

Section 11. The sum of \$1,291,084 is hereby appropriated from the undesignated fund balance to the FY2011 General Fund Budget.

Section 12. In accordance with generally accepted accounting principles (GAAP), encumbrances outstanding as of September 30, 2010, 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 13. The pay rates in the pay plan adopted by Resolution No. R-403-04, as amended by R-238-10, shall not be further adjusted.

Section 14. Employees shall be entitled to receive the following step increase(s) as of the first pay period beginning in Fiscal Year 2011, under the pay plan adopted by Resolution No. R-403-04, as amended by R-238-10, based on the employee's rate of annual compensation under the pay plan at the end of Fiscal Year 2010:

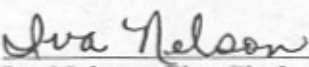
Employees who were paid \$25,000 or less shall receive a three step increase (3.75%).

Employees who were paid \$25,000.01 up to \$50,000.00 shall receive a two step increase (2.5%).

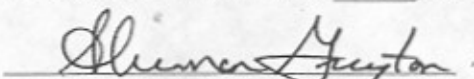
Employees who were paid \$50,000.01 or more shall receive a one step increase (1.25%).

Section 15. 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 an open public meeting held on October 6, 2010.


Iva Nelson, City Clerk

APPROVED on October 8, 2010


Sherman Guyton, Mayor