

"City of Champions"

Mayor Sherman Guyton

City of Gadsden
Operating Budget
Fiscal Year 2013



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Robert Avery, District 3

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Bill C. Stewart, District 5

Johnny Cannon, District 6 (President Pro Tem)

Ben Reed, District 7

Lisa Rosser, Finance Director

Budget Message

Fiscal year 2012 could be characterized as a year of change for the City of Gadsden. A change brought on by hard decisions that had to be made because of tough economic times and continued unfunded mandates that have impacted our nation, our states and our cities for the past three years. Tough economic times are forcing municipal governments to layoff employees, decrease benefits, cut services to citizens and in some cases file bankruptcy, as is the case in our state, where the largest municipal bankruptcy filing took place with Jefferson County. Reality was happening right before our eyes and we knew we had to act.

In 2009, the Governmental Accounting Board passed GASB 45, requiring us to book our OPB (Other Post Employment Benefits) on our Balance Sheet. After our actuarial study was completed, we were shocked by a \$103 million dollar liability. Like many other cities, we were faced with an unfunded liability that was a reality for the future. The City Council and Administration were proactive in addressing this issue. First in 2011, they passed a resolution to increase employee contributions to RSA by 2.5%. Then in 2012, they passed a resolution to remove all current retirees from our LGIP and place them on a supplemental Medicare policy. Another resolution increased health care premiums for all future retirees that retire after January 1, 2013. By being willing to make these hard decisions, they have positively impacted our unfunded liability and secured a financial future for the City of Gadsden.

With the economy continuing to show very slow improvement, 2012 brought little change in economic and commercial development. Even though there were few industries or stores that were developed, we were thankful that we were not impacted by the loss of an industry. As a matter of fact, 2012 saw an increase in General Fund revenues of 2.8% and an increase in Sales tax of 5.5%, both very encouraging signs. One of the most exciting things was the completion of the project at the Airport, which included the four-laning of Airport Road, installation of water and sewer and the opening of a new fire station. In FY2013 we will see the beginning and completion of the Airport Road lighting project. Hopefully, this will help us in the recruitment of industries to the airport area in 2013, as prospects are already in the works.

2012 saw the completion of several major projects, with the most notable being the Black Creek Trail and Noccalula Falls playground. These projects have greatly enhanced the Noccalula Falls Park, as both are enjoyed by citizens as well as visitors to our area. Also included in the Noccalula Falls project was the building of a new Jack's restaurant. We also saw a new Jack's restaurant built on the old Goodwill property in East Gadsden. As we look to 2013, there are many projects that we would like to see completed, with one being the renovation of the Old Weaver Tech building. This building will be used to house Municipal Court, as well as an East Gadsden police precinct. Other projects include the demolition of the old Noojin building that will improve the downtown area.

The 2013 General Fund budget was balanced for the first time since 2010 without using unassigned funds. The General Fund budget was decreased by \$1,192,830 in 2013 from \$47,768,830 to \$46,576,000. The balanced budget was presented to the Council on September 18 and passed on September 25 by a 7-0 vote. This budget includes a two-step increase (2.5%) to all full time employees, as well as an additional one-step increase (1.25%) to all full time employees whose base salary is less than \$26,000. It also includes an increase in health care premiums for active employees, as a resolution passed making premiums for all city employees an 80/20 split, with the city paying 80% and the employee paying 20% of the premium. The budget included no layoffs and no reductions in services to citizens. In 2012, a Volunteer Retirement Incentive Program was offered to employees who were eligible by RSA requirements to retire. This program saw the retirement of 26 employees, many of which had over 30 years of service to our city.

As we look to 2013, we look with excitement because of the changes that this administration has been willing to make to secure a financial future for our city. We also must look towards the uncertainties and challenges that the future still holds. When faced with these challenges, may this administration continue to be united and aggressive in their efforts and decision making. As one of the Councilmen recently said, "This is the first time I feel like this Council, in over twenty years, has been fiscally responsible".

May we continue to make decisions that are fiscally responsible, further securing a future, not only for this generation, but for many more generations to come and may we look forward, with excitement, to what the future holds for the City of Gadsden.

Lisa Rosser
Finance Director

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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, Nocalula Falls Park, the Library, the Museum of Art, Forrest Cemetery and Twin Bridges Golf Course.

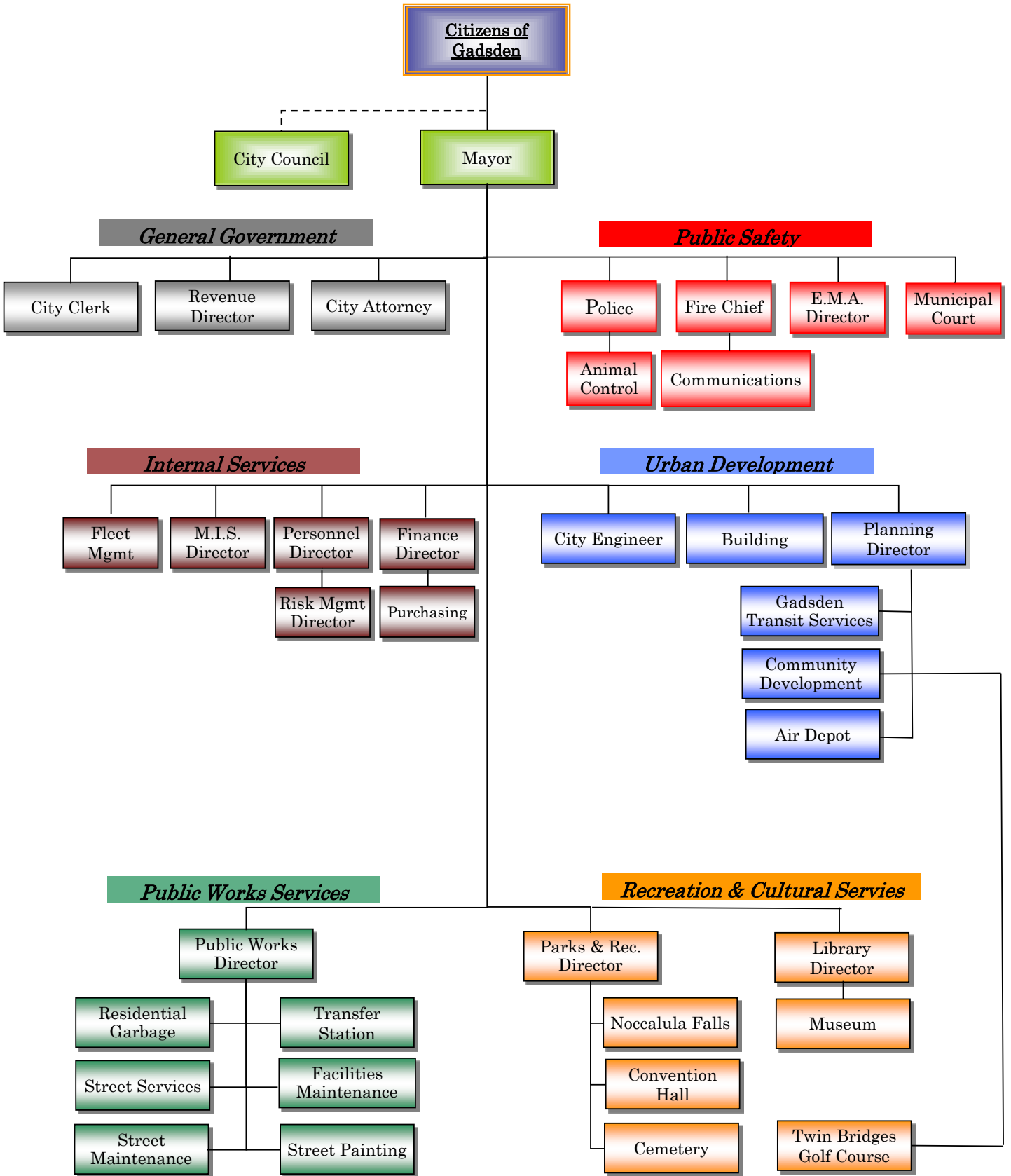
Public Works Services

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

Urban Development

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

City of Gadsden Organization Chart



Position Summary

Department / Position

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
Seasonal	1
Total	6

City Council

Elected Officials	7
Total	7

Finance

Director of Finance	1
Accounting Supervisor	1
Administrative Office Assistant	2
Payroll Coordinator	1
Senior Accountant	1
Total	6

M.I.S.

Director of M.I.S.	1
Network Administrator	2
Seasonal	1
Total	4

Purchasing

Purchasing Agent	1
Total	1

Revenue

Senior Revenue Officer	1
Revenue Officer	2
Revenue Accounting Assistant	1
Seasonal	1
Total	5

Revenue - Residential Garbage - Fund 430

Garbage Collections Supervisor	1
Seasonal	2
Total	3

Position Summary

Department / Position

Personnel

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

Legal

Legal Secretary	1
Seasonal	1
Total	2

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)	6
Total	12

Risk Management - Fund 510

Director of Risk Management	1
Administrative Office Assistant	1
Total	2

Engineering

Director of Engineering	1
Administrative Office Assistant	1
Assistant Engineer	1
Chief Engineering Aide	1
Senior Engineering Aide	3
Seasonal	1
Total	8

Position Summary

Department / Position

Facilities Maintenance

Maintenance Manager	1
Building Construction Technician	11
Building Maintenance Technician	3
Heating / Air Conditioning Tech	2
Maintenance Electrician	2
Seasonal	5
Total	24

Planning

Director of Planning	1
Transportation Planner (Fund 141)	1
Zoning Administrator	1
Grant Coordinator (Section 8 Grant - Fund 141)	1
Custodial Supervisor	1
Custodial Worker	1
Seasonal	4
Total	10

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
Part-Time	2
Seasonal	2
Total	10

Gadsden Transit Services - Fund 142

Transit Coordinator	1
CAD Designer / GIS Analyst	1
Seasonal (Drivers)	35
Total	37

Community Development - Fund 104

Community Development Planner	1
Property and Housing Inspector	1
Secretary	1
Total	3

Position Summary

Department / Position

Twin Bridges Golf Course - Fund 411

General Manager	1
Golf Course Superintendent	1
Asst. Golf Course Superintendent	1
Golf Equipment Mechanic	1
Landscaper / Greenskeeper	1
Food Service Clerk	1
Seasonal	24
Total	30

E.M.A.

Director of E.M.A.	1
Emergency Management Specialist	2
Seasonal	2
Total	5

Communications

Communications Operations Assistant	2
Video Production Assistant	1
Total	3

Library

Director of Library	1
Computer Programmer / Analyst	1
Librarian	3
Library Assistant	10
Library Assistant II	1
Library Clerk	2
Part-Time	1
Seasonal	14
Total	33

Museum of Art

Museum Director	1
Special Assistant to Director	1
Graphic Artist / Project Designer	1
Part-Time	1
Total	4

Position Summary

Department / Position

Parks & Recreation

Director of Parks & Recreation	1
Assistant Director of Parks & Recreation	1
Administrative Supervisor	4
Administrative Office Assistant	1
Administrative Secretary	2
Assistant Recreation Manager	6
Campground Manager	1
Landscape Manager	1
Secretary	1
Crew Leader	2
Equipment Operator I	3
Equipment Operator V	1
Gardener	1
Recreation Manager I	6
Recreation Manager II	4
Recreation Manager III	2
Semi-Skilled Laborer	3
Therapeutic Specialist	2
Part-Time	13
Seasonal	70
Seasonal (Summer Food Service Grants - Fund 131)	23
Nutrition Coordinator (Aging Program Grant - Fund 132)	2
Seasonal (Aging Program Grant - Fund 132)	3
Total	153

Convention Hall

Recreation Manager II	1
Assistant Recreation Manager	1
Seasonal	2
Total	4

Cemetery

Environmental Services Supervisor	1
Crew Leader	1
Equipment Operator I	1
Equipment Operator III	1
Secretary	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	6
Total	8

Street Services

Equipment Operator II	10
Total	10

Transfer Station - Residential Garbage - Fund 430

Environmental Services Superintendent	1
Environmental Services Manager	1
Environmental Inspector	1
Equipment Operator I	2
Equipment Operator IV	3
Equipment Operator V	2
Secretary	1
Part-Time	2
Seasonal	5
Total	18

Street Maintenance

Street Maintenance Superintendent	1
Street Maintenance Manager	1
Environmental Services Manager	1
Crew Leader	7
Equipment Operator I	15
Equipment Operator II	1
Equipment Operator III	4
Equipment Operator IV	1
Equipment Operator V	2
Secretary	1
Semi-Skilled Laborer	1
Tree Trimmer	2
Tree Trimmer Crew Leader	1
Seasonal	30
Total	68

Position Summary

Department / Position

Street Painting

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

Fleet Management

Fleet Manager	1
Automotive Shop Superintendent	1
Automotive Shop Supervisor	1
Administrative Supervisor	1
Automotive Mechanic	11
Automotive Mechanic Helper	2
Buyer	1
Secretary	2
Part-Time	2
Seasonal	2
Total	24

Fire

Fire Chief	1
Assistant Fire Chief	3
Fire Marshall	1
Assistant Fire Marshall	1
Fire Training Officer	1
Emergency Medical Services Supervisor	1
Fire Commander	33
Firefighter	48
Firefighter / Driver	33
Administrative Office Assistant	1
Secretary	1
Seasonal	1
Total	125

Position Summary

Department / Position

Police

Police Chief	1
Police Captain	4
Police Lieutenant	7
Police Sergeant	16
Police Officer	74
Building Maintenance Technician	1
Communication Specialist	15
Communications Supervisor	1
Forensic Scientist I	3
Network Administrator	1
Police Records Clerk	1
Property Control Supervisor	1
Property Control Assistant	1
Secretary	4
Secretary to Police Chief	1
Switchboard Operator	1
Part-time (Records)	2
Seasonal (Dispatch or Clerical)	4
Seasonal (School Crossing Guard)	11
Total	149

Animal Control

Animal Control Officer	3
Seasonal	3
Total	6

Non-Departmental

Seasonal (Summer Jobs Program)	15
Total	15

TOTAL EMPLOYEES 817

Departmental Directory

Mayor's Office

Contact: Shane Ellison
City Hall, 90 Broad St., 2nd Floor, Room 202
Phone: (256) 546-4646 Fax: (256) 549-4565
sellison@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: Chief John Crane
City Hall, 90 Broad St., Police Bldg., 2nd Floor
Phone: (256) 549-4609 Fax: (256) 549-4547
johncrane@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: Chief Stephen Carroll
City Hall, 90 Broad St., Police Bldg., Room B-01
Phone: (256) 549-4107 Fax: (256) 549-4242
scarroll@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
mbryant@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: VACANT
City Maintenance Bldg., 1701 Chestnut St.
Phone: (256) 549-4705 Fax: (256) 549-4711
lnoah@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: Dana Pentecost
City Hall, 90 Broad St., 4th Floor, Room 412
Phone: (256) 549-4553 Fax: (256) 549-4793
dpentecost@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: VACANT
City Hall, 90 Broad St., 4th Floor, Room 402
Phone: (256) 549-4541 Fax: (256) 549-4733
jwhisenant@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: Amanda Jackson
Gadsden Museum of Art, 515 Broad St.
Phone: (256) 549-4699 Fax: (256) 549-4770
museum@cityofgadsden.com

Noccalula Falls Park

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

Parks & Recreation - Administration

Contact: Kerry Payne
Senior Activity Center, 623 Broad 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 John Crane
City Hall, 90 Broad St., Police Bldg., 2nd Floor
Phone: (256) 549-4609 Fax: (256) 549-4547
johncrane@gadsdenpd.org

Purchasing

Contact: VACANT
City Hall, 90 Broad St., 2nd floor, Room 206
Phone: (256) 549-4591 Fax: (256) 549-4586
purchasing@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: Fay Stokes
City Hall, 90 Broad St., 2nd Floor Lobby
Phone: (256) 549-4620 Fax: (256) 549-4574
fstokes@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
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Departmental Directory

Street Maintenance

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Street Painting

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Transfer Station, 110 Burnsway Drive
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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

Twin Bridges Golf Course

Contact: Matt Ganshaw
901 Riverbend Drive
Phone: (256) 549-4866 Fax: (256) 549-4868
mganshaw@twinbridgesgolf.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

	<i>FY11 Actual</i>	<i>FY12 Budget</i>	<i>FY12 Estimated</i>	<i>FY13 Budget</i>
General Fund	44,750,892	47,768,830	48,057,961	46,576,000
Enterprise Funds				
Air Depot	484,093	414,082	438,960	319,278
Twin Bridges Golf Course	758,511	1,128,738	985,093	1,017,386
Residential Garbage	2,559,236	2,756,464	2,729,225	2,742,838
Total	3,801,840	4,299,284	4,153,278	4,079,502
Special Revenue Funds				
Special Auto Tax	111,094	110,000	114,114	112,500
State Gas Tax	458,677	480,000	445,509	446,800
Street Maintenance	292,801	308,200	308,200	269,800
Municipal Capital Improvement	299,219	228,000	311,134	250,000
Lodging Tax	227,200	210,000	208,285	210,000
Community Development	1,407,459	1,135,000	870,283	1,108,184
Ad-Valorem School Tax	1,060,346	1,000,000	1,035,300	1,000,000
Ad-Valorem Fire Tax	1,001,908	953,000	961,521	955,000
Library Grants	145,578	142,632	152,722	104,450
Tobacco Tax	430,138	400,000	426,957	425,000
Drug Task Force Seizure Funds	(699)	-	3,273	-
Summer Food Service Grant	85,993	117,764	88,711	117,764
Aging Program Grant	103,532	116,805	101,423	118,639
Transportation & Planning Grants	170,798	212,911	168,002	218,686
Gadsden Transit Grants	1,301,993	1,290,795	1,397,094	1,313,503
Chemical Stockpile Grant	754,974	146,013	343,498	-
Economic Development	632,740	600,000	802,019	600,000
Law Enforcement Grant	20,742	-	19,210	-
Other Restricted Funds	489,178	358,150	483,286	462,100
Corrections Funds	67,844	62,500	67,455	65,000
Municipal Judicial Admin Fund	-	-	-	75,000
Total	9,061,515	7,871,770	8,307,996	7,852,426
Capital Projects Funds				
	8,118,537	7,101,000	7,101,000	7,701,000
Total Revenues and Other Sources	65,732,784	67,040,884	67,620,235	66,208,928

Expenditure Summary By Fund

	<i>FY11</i> <i>Actual</i>	<i>FY12</i> <i>Budget</i>	<i>FY12</i> <i>Revised</i>	<i>FY13</i> <i>Budget</i>
General Fund	44,332,882	47,768,830	50,334,824	46,576,000
Enterprise Funds				
Air Depot	581,768	488,352	488,352	287,139
Twin Bridges Golf Course	1,369,296	1,128,738	1,128,738	1,017,386
Residential Garbage	2,895,505	2,756,464	2,756,464	2,742,838
Total	4,846,569	4,373,554	4,373,554	4,047,363
Special Revenue Funds				
Special Auto Tax Fund	119,500	108,200	108,200	110,000
State Gas Tax	466,300	500,000	500,000	409,800
Street Maintenance	-	600,000	600,000	269,800
Municipal Capital Improvements	292,000	173,042	173,042	-
Lodging Tax Fund	209,200	200,000	200,000	200,000
Community Development	1,407,460	1,135,000	1,151,240	1,108,184
Ad-Valorem School Tax	1,020,281	1,000,000	1,000,000	1,000,000
Ad-Valorem Fire Tax	896,951	1,108,163	1,513,175	1,292,614
Library Grants	130,975	142,632	222,433	104,450
Tobacco Tax	375,000	425,000	425,000	450,000
Drug Task Force Seizure Funds	180	-	5,500	-
Summer Food Service Grant	93,691	117,764	117,764	117,764
Aging Program Grant	101,544	116,805	116,805	118,639
Transportation & Planning Grants	170,798	212,911	212,911	218,686
Gadsden Transit Grants	1,226,643	1,290,795	1,290,795	1,313,503
Chemical Stockpile Grant	754,974	146,013	146,013	-
Economic Development	650,090	677,588	788,846	700,000
Law Enforcement Grant	24,526	-	19,526	6,488
Other Restricted Funds	688,379	111,025	125,648	271,350
Corrections Funds	50,190	54,375	54,375	177,250
Municipal Judicial Admin Fund	-	-	-	40,000
Total	8,678,682	8,119,313	8,771,273	7,908,528
Capital Projects Funds				
	8,944,118	7,101,000	9,769,297	7,701,000
Debt Service Funds				
2000 Special Bonds (Fund 206)	191,275	194,575	194,576	194,823
2002-A Warrants (Fund 208)	652,439	651,250	651,250	-
2002-B Warrants (Fund 209)	239,598	234,510	234,510	234,945
2003-A Warrants (Fund 210)	524,514	521,685	416,845	309,903
2003-B Warrants (Fund 211)	1,868,351	1,869,883	1,473,947	1,078,870
2004-A Warrants (Fund 212)	441,328	439,780	338,390	236,250
2004 Revenue Warrants (Fund 213)	38,096	345,000	345,000	410,000
Improvements 2005 (Fund 214)	1,425,245	1,419,235	1,419,235	1,422,295
AmFund 2006 Issue (Fund 215)	80,132	78,786	78,786	77,378
Wachovia 2006 Issue (Fund 216)	224,520	224,520	224,520	-
2011-A GOW (Fund 217)	-	449,281	449,281	448,496
2012-A GOW (Fund 218)	-	-	311,016	625,507
2012-B GOW (Fund 219)	-	-	96,391	198,070
2012-C GOW (Fund 220)	-	-	229,831	428,800
Capital Leases	1,440,787	1,354,361	1,395,347	1,323,774
Total	7,126,285	7,782,866	7,858,925	6,989,111
Total Expenditures and Other Uses	73,928,536	75,145,563	81,107,873	73,222,002

General Fund

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

Revenues by Sources	<i>FY11 Actual Revenue</i>	<i>FY12 Approved Budget</i>	<i>FY12 Estimated Revenue</i>	<i>FY13 Approved Budget</i>
Sales & Use Tax	18,432,208	18,500,000	19,275,563	19,850,000
Occupational License Fee	13,364,064	14,200,000	14,003,739	13,850,000
Ad Valorem	2,109,612	2,300,000	2,072,196	2,100,000
Gasoline	574,666	525,000	553,956	550,000
Beer	215,637	250,000	217,886	225,000
Financial Ins. Excise	40,416	100,000	40,144	50,000
Wine & Liquor	197,487	225,000	187,329	200,000
Lodging	340,790	375,000	323,247	350,000
State Diesel Tax Refund	32,226	45,000	45,564	45,000
Total - Taxes	35,307,106	36,520,000	36,719,624	37,220,000
Business Licenses	6,085,642	6,100,000	6,023,023	6,100,000
Construction Permits	88,427	100,000	116,933	110,000
Other License & Fees	424,304	425,000	455,423	450,000
Total - Licenses & Permits	6,598,373	6,625,000	6,595,379	6,660,000
Grants	100,447	217,800	175,497	125,000
Shared State Revenues	8,987	3,000	14,837	10,000
Payments In Lieu Of Taxes	73,348	70,000	73,348	70,000
Total - Intergovernmental	182,782	290,800	263,682	205,000
General Government	256,305	250,000	193,083	225,000
Recreation	1,007,436	1,000,000	1,063,198	1,100,000
Culture	11,727	10,000	11,664	20,000
Public Safety	182,114	180,000	168,465	180,000
Other Commissions	11,960	7,500	9,123	10,000
Total - Charges For Services	1,469,542	1,447,500	1,445,533	1,535,000
Municipal Court Fines	583,908	600,000	532,991	575,000
Other Fines & Forfeitures	23,833	25,000	19,826	25,000
Total - Fines & Forfeitures	607,741	625,000	552,817	600,000
Interest	557	5,000	780	1,000
Rental	57,710	11,940	39,880	40,000
Lease Income	6,900	1,150	1,150	-
Miscellaneous	225,096	15,000	190,711	30,000
Total - Other Income	290,263	33,090	232,521	71,000
Sale of Assets - Land, Building & Equipment	30,895	15,000	35,965	35,000
Transfer From Other Funds	264,190	250,000	250,000	250,000
Transfer From Undesignated Fund	-	1,962,440	1,962,440	-
Total Revenues	44,750,892	47,768,830	48,057,961	46,576,000

General Fund

Expenditures By Department	<i>FY11 Actual</i>	<i>FY12 Approved</i>	<i>FY12 Revised</i>	<i>FY13 Approved</i>
Mayor's Office	495,191	517,459	517,459	538,088
City Council	327,324	355,765	355,765	362,019
Revenue	437,282	281,897	286,297	273,242
Legal	743,032	713,198	731,198	587,447
City Clerk	286,251	304,858	315,258	303,548
Total - General Government	2,289,080	2,173,177	2,205,977	2,064,343
Finance	523,105	544,724	544,724	562,061
M.I.S.	418,072	571,968	571,968	381,878
Purchasing	66,441	64,584	64,584	62,227
Personnel	263,998	280,107	280,107	280,838
Civil Service Board	12,166	38,200	38,200	41,650
Fleet Management & Motor Pool	2,001,168	2,024,954	2,161,728	2,093,394
Total - Internal Services	3,284,950	3,524,537	3,661,311	3,422,048
Municipal Court	1,344,479	1,460,627	1,460,743	1,373,060
E.M.A.	125,502	226,639	232,639	340,383
Communications	552,151	419,749	443,783	409,659
Fire	9,205,093	9,220,801	8,999,101	8,572,353
Police	9,471,343	9,357,492	9,350,124	9,858,025
Animal Control	321,370	334,801	333,513	335,253
Total - Public Safety	21,019,938	21,020,109	20,819,903	20,888,733
Library	1,302,098	1,297,066	1,302,704	1,329,136
Museum of Art	213,684	210,014	210,882	225,792
Parks & Recreation	4,269,779	4,023,671	4,044,870	3,848,941
Convention Hall	92,586	126,020	126,020	132,396
Noccalula Falls Park	500,913	448,846	720,927	463,282
Cemetery	366,629	363,018	363,018	370,838
Total - Recreation & Cultural Services	6,745,689	6,468,635	6,768,421	6,370,385
Facilities Maintenance	1,528,768	1,455,687	1,490,578	1,547,517
Street Services	697,743	709,217	709,217	622,322
Street Maintenance	2,814,588	3,195,176	3,195,326	3,255,385
Street Painting	297,941	305,390	308,690	307,492
Total - Public Works Services	5,339,040	5,665,470	5,703,811	5,732,716
Engineering	498,844	1,056,359	1,290,807	816,794
Planning	567,780	523,743	527,268	527,626
Building	570,295	644,881	644,782	654,625
Total - Urban Development	1,636,919	2,224,983	2,462,857	1,999,045
General Expenses	754,117	886,278	2,586,739	1,207,406
Utilities	-	1,984,100	1,984,100	2,000,000
Agency Appropriations	1,608,503	1,444,500	1,454,500	1,486,500
Transfers To Other Funds	1,654,646	2,677,037	2,687,205	1,404,824
Total Expenditures	44,332,882	47,768,830	50,334,824	46,576,000

Enterprise Funds

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

<i>Airport Fund (405)</i>	<i>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Personnel Expenses	203,076	155,166	155,166	150,416	-
Operating Expenses	305,303	128,643	128,643	86,949	91,847
Capital Outlays	-	-	-	25,840	-
Debt Service	73,389	204,543	204,543	203,655	195,292
Transfers - Outside Agencies	-	-	-	-	-
Total Expenditures	581,768	488,352	488,352	466,860	287,139
Charges For Services	484,090	413,582	413,582	438,960	319,278
Sale of Assets	-	-	-	-	-
Interest / Other Revenue	-	500	500	-	-
Transfer From Other Funds	3	-	-	-	-
Total Revenue	484,093	414,082	414,082	438,960	319,278
Revenues Excess of Expenditures (Appropriated Reserves)	(97,675)	(74,270)	(74,270)	(27,900)	32,139
Net Assets (Beginning)	783,451	685,776	685,776	685,776	657,876
Net Assets (Ending)	685,776	611,506	611,506	657,876	690,015

The Golf Course Fund accounts for the income and expenses from the Twin Bridges Golf Course.

<i>Golf Course Fund (411)</i>	<i>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Personnel Expenses	428,983	556,095	556,095	501,992	584,781
Operating Expenses	940,313	422,093	422,093	357,552	357,605
Capital Outlays	-	150,550	150,550	125,549	75,000
Transfers To Other Funds	-	-	-	-	-
Transfers - Fixed Assets	-	-	-	-	-
Total Expenditures	1,369,296	1,128,738	1,128,738	985,093	1,017,386
Golf Shop Revenue	631,813	665,262	665,262	521,617	562,435
Interest / Other Revenue	-	-	-	-	-
Transfer From Other Funds	126,698	463,476	463,476	463,476	454,951
Total Revenue	758,511	1,128,738	1,128,738	985,093	1,017,386
Revenues Excess Of Expenditures (Appropriated Reserves)	(610,785)	-	-	-	-
Net Assets (Beginning)	5,932,859	5,322,074	5,322,074	5,322,074	5,322,074
Net Assets (Ending)	5,322,074	5,322,074	5,322,074	5,322,074	5,322,074

Enterprise Funds

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	1,347,331	1,327,744	1,327,744	1,315,525	1,306,763
Operating Expenses	1,548,174	1,388,720	1,388,720	1,320,612	1,436,075
Capital Outlays	-	40,000	40,000	72,132	-
Transfers To Other Funds	-	-	-	-	-
Transfers - Fixed Assets	-	-	-	-	-
Total Expenditures	2,895,505	2,756,464	2,756,464	2,708,269	2,742,838
Charges For Services	2,155,803	2,200,000	2,200,000	2,100,283	2,200,000
Sale of Other Assets	3,366	1,500	1,500	1,771	1,500
Interest / Other Revenue	67	50	50	72,257	-
Transfer From Other Funds	400,000	554,914	554,914	554,914	541,338
Total Revenue	2,559,236	2,756,464	2,756,464	2,729,225	2,742,838
Revenues Excess Of Expenditures (Appropriated Reserves)	(336,269)	-	-	20,956	-
Net Assets (Beginning)	(884,490)	(1,220,759)	(1,220,759)	(1,220,759)	(1,199,803)
Net Assets (Ending)	(1,220,759)	(1,220,759)	(1,220,759)	(1,199,803)	(1,199,803)

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.

Special Auto Tax Fund (101)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Transfer To Other Funds	119,500	108,200	108,200	108,200	110,000
Total Expenditures	119,500	108,200	108,200	108,200	110,000
Auto Tax	111,094	110,000	110,000	114,114	112,500
Interest / Other Revenue	-	-	-	-	-
Total Revenue	111,094	110,000	110,000	114,114	112,500
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(8,406)	1,800	1,800	5,914	2,500
Fund Balance (Beginning)	7,784	(622)	(622)	(622)	5,292
Fund Balance (Ending)	(622)	1,178	1,178	5,292	7,792

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.

State Gas Tax Fund (102)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	293,000	300,000	300,000	300,000	250,000
Transfer To Other Funds	173,300	200,000	200,000	200,000	159,800
Total Expenditures	466,300	500,000	500,000	500,000	409,800
Gas Tax	458,677	480,000	480,000	445,509	446,800
Interest / Other Revenue	-	-	-	-	-
Total Revenue	458,677	480,000	480,000	445,509	446,800
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(7,623)	(20,000)	(20,000)	(54,491)	37,000
Fund Balance (Beginning)	25,176	17,553	17,553	17,553	(36,938)
Fund Balance (Ending)	17,553	(2,447)	(2,447)	(36,938)	62

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Operating Expenses	9,200	-	-	-	-
Transfer To Other Funds	200,000	200,000	200,000	200,000	200,000
Total Expenditures	209,200	200,000	200,000	200,000	200,000
Lodging Tax	227,193	210,000	210,000	208,285	210,000
Interest / Other Revenue	7	-	-	-	-
Total Revenue	227,200	210,000	210,000	208,285	210,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	18,000	10,000	10,000	8,285	10,000
Fund Balance (Beginning)	421,484	439,484	439,484	439,484	447,769
Fund Balance (Ending)	439,484	449,484	449,484	447,769	457,769

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.

Comm. Development Fund (104)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	189,013	184,939	184,939	175,458	179,446
Operating Expenses	345,047	206,061	222,061	247,480	235,738
Capital Outlays	608,640	482,000	482,000	191,130	441,000
Debt Service	264,760	262,000	262,000	255,975	252,000
Transfer To Other Funds	-	-	240	240	-
Total Expenditures	1,407,460	1,135,000	1,151,240	870,283	1,108,184
Grant	1,341,917	1,092,725	1,092,725	769,819	848,824
Program Income	65,542	42,275	42,275	100,464	259,360
Total Revenue	1,407,459	1,135,000	1,135,000	870,283	1,108,184
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(1)	-	(16,240)	-	-
Fund Balance (Beginning)	44,312	44,311	44,311	44,311	44,311
Fund Balance (Ending)	44,311	44,311	28,071	44,311	44,311

Special Revenue Funds

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

Ad Val. - School Tax Fund (105)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Operating Expenses	780,502	765,490	765,490	1,009,814	765,055
Transfer To Other Funds	239,779	234,510	234,510	234,510	234,945
Total Expenditures	1,020,281	1,000,000	1,000,000	1,244,324	1,000,000
Ad Valorem Tax	1,060,342	1,000,000	1,000,000	1,035,300	1,000,000
Interest / Other Revenue	4	-	-	-	-
Total Revenue	1,060,346	1,000,000	1,000,000	1,035,300	1,000,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	40,065	-	-	(209,024)	-
Fund Balance (Beginning)	168,959	209,024	209,024	209,024	-
Fund Balance (Ending)	209,024	209,024	209,024	-	-

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.

Ad Valorem - Fire Tax (106)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	-	-	-	-	-
Operating Expenses	506,601	614,095	626,528	467,567	632,136
Capital Outlays	111,949	307,145	652,941	310,279	428,145
Transfer To Other Funds	278,401	186,923	233,706	233,706	232,333
Total Expenditures	896,951	1,108,163	1,513,175	1,011,552	1,292,614
Ad Valorem Tax	998,903	950,000	950,000	959,860	955,000
Sale Of Equipment	-	-	-	1,000	-
Interest / Other Revenue	3,005	3,000	3,000	661	-
Total Revenue	1,001,908	953,000	953,000	961,521	955,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	104,957	(155,163)	(560,175)	(50,031)	(337,614)
Fund Balance (Beginning)	469,799	574,756	574,756	574,756	524,725
Fund Balance (Ending)	574,756	419,593	14,581	524,725	187,111

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel	21,322	21,772	21,772	22,718	21,772
Operating Expenses	80,230	88,860	138,831	97,700	66,578
Capital Outlay	29,423	32,000	61,830	61,493	16,100
Total Expenditures	130,975	142,632	222,433	181,911	104,450
Grant	145,578	142,632	142,932	152,722	104,450
Interest / Other Revenue	-	-	-	-	-
Total Revenue	145,578	142,632	142,932	152,722	104,450
Revenues Excess Of Expenditures (Appropriated Fund Balance)	14,603	-	(79,501)	(29,189)	-
Fund Balance (Beginning)	58,956	73,559	73,559	73,559	44,370
Fund Balance (Ending)	73,559	73,559	(5,942)	44,370	44,370

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Transfer To Other Funds	375,000	425,000	425,000	425,000	450,000
Total Expenditures	375,000	425,000	425,000	425,000	450,000
Tobacco Tax	430,138	400,000	400,000	426,957	425,000
Interest / Other Revenue	-	-	-	-	-
Total Revenue	430,138	400,000	400,000	426,957	425,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	55,138	(25,000)	(25,000)	1,957	(25,000)
Fund Balance (Beginning)	12,969	68,107	68,107	68,107	70,064
Fund Balance (Ending)	68,107	43,107	43,107	70,064	45,064

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Operating Expenses	180	-	5,500	1,457	-
Capital Outlay	-	-	-	-	-
Total Expenditures	180	-	5,500	1,457	-
Drug Seizure Funds	-	-	-	-	-
Sale Of Assets	-	-	-	-	-
Interest / Other Revenue	(699)	-	-	3,273	-
Total Revenue	(699)	-	-	3,273	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(879)	-	(5,500)	1,816	-
Fund Balance (Beginning)	16,897	16,018	16,018	16,018	17,834
Fund Balance (Ending)	16,018	16,018	10,518	17,834	17,834

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	26,485	39,044	39,044	23,257	39,044
Operating Expenses	67,206	78,720	78,720	65,454	78,720
Total Expenditures	93,691	117,764	117,764	88,711	117,764
Grant	85,993	117,764	117,764	88,711	117,764
Interest / Other Revenue	-	-	-	-	-
Total Revenue	85,993	117,764	117,764	88,711	117,764
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(7,698)	-	-	-	-
Fund Balance (Beginning)	6,154	(1,544)	(1,544)	(1,544)	(1,544)
Fund Balance (Ending)	(1,544)	(1,544)	(1,544)	(1,544)	(1,544)

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>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Personnel Expenses	90,754	101,930	101,930	90,977	104,454
Operating Expenses	10,790	14,875	14,875	9,621	14,185
Total Expenditures	101,544	116,805	116,805	100,598	118,639
Grant	18,575	15,289	15,289	15,289	21,355
Interest / Other Revenue	-	-	-	-	-
Transfer From Other Fund	84,957	101,516	101,516	86,134	97,284
Total Revenue	103,532	116,805	116,805	101,423	118,639
Revenues Excess Of Expenditures (Appropriated Fund Balance)	1,988	-	-	825	-
Fund Balance (Beginning)	(2,813)	(825)	(825)	(825)	-
Fund Balance (Ending)	(825)	(825)	(825)	-	-

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>Trans. & Planning Grant (141)</i>	<i>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Personnel Expenses	149,790	146,061	146,061	144,864	147,536
Operating Expenses	6,818	66,850	66,850	23,138	71,150
Capital Outlays	-	-	-	-	-
Transfer To Other Funds	14,190	-	-	-	-
Total Expenditures	170,798	212,911	212,911	168,002	218,686
Grant	125,287	170,329	170,329	134,402	174,948
Transfer From Other Fund	45,511	42,582	42,582	33,600	43,738
Total Revenue	170,798	212,911	212,911	168,002	218,686
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	-	-	-
Fund Balance (Beginning)	763	763	763	763	763
Fund Balance (Ending)	763	763	763	763	763

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	551,701	600,720	600,720	587,560	611,403
Operating Expenses	359,752	399,575	399,575	397,314	407,600
Capital Outlays	315,190	290,500	290,500	412,220	294,500
Total Expenditures	1,226,643	1,290,795	1,290,795	1,397,094	1,313,503
Grant	688,564	677,647	677,647	847,153	764,902
Charges For Service	80,766	75,000	75,000	82,427	80,000
Transfer From Other Funds	532,663	538,148	538,148	467,514	468,601
Total Revenue	1,301,993	1,290,795	1,290,795	1,397,094	1,313,503
Revenues Excess Of Expenditures (Appropriated Fund Balance)	75,350	-	-	-	-
Fund Balance (Beginning)	-	75,350	75,350	75,350	75,350
Fund Balance (Ending)	75,350	75,350	75,350	75,350	75,350

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Personnel Expenses	176,116	146,013	146,013	88,114	-
Operating Expenses	284,356	-	-	178,583	-
Capital Outlay	294,502	-	-	76,801	-
Transfer To Other Funds	-	-	-	1,825	-
Total Expenditures	754,974	146,013	146,013	345,323	-
Grant	754,974	146,013	146,013	343,498	-
Total Revenue	754,974	146,013	146,013	343,498	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	-	(1,825)	-
Fund Balance (Beginning)	1,825	1,825	1,825	1,825	-
Fund Balance (Ending)	1,825	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 Dev. Fund (160)</i>	<i>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Capital Expense - Wall Street	25,624	-	4,290	-	-
Capital Expense - S Gad Comm Center	224	-	-	-	-
Capital Expense - Jack's (East Gadsden)	-	-	117,820	117,820	-
Capital Expense - Noojin Building	-	-	25,000	24,036	-
Transfer To Other Funds	624,242	677,588	641,736	641,736	700,000
Total Expenditures	650,090	677,588	788,846	783,592	700,000
Rental & Leasing Tax	631,738	600,000	600,000	591,209	600,000
Interest / Other Revenue	2	-	-	-	-
Sale of Assets	1,000	-	-	210,810	-
Total Revenue	632,740	600,000	600,000	802,019	600,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(17,350)	(77,588)	(188,846)	18,427	(100,000)
Fund Balance (Beginning)	152,436	135,086	135,086	135,086	153,513
Fund Balance (Ending)	135,086	57,498	(53,760)	153,513	53,513

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>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Personnel Expenses	16,010	-	-	-	-
Operating Expenses	8,516	-	19,526	13,468	6,488
Total Expenditures	24,526	-	19,526	13,468	6,488
Grant	20,268	-	9,042	9,042	-
Transfer From Other Funds	474	-	10,168	10,168	-
Total Revenue	20,742	-	19,210	19,210	-
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(3,784)	-	(316)	5,742	(6,488)
Fund Balance (Beginning)	4,530	746	746	746	6,488
Fund Balance (Ending)	746	746	430	6,488	-

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Operating Expenses	115,760	111,025	117,183	106,403	96,350
Capital Outlay	572,619	-	8,465	1,165	175,000
Total Expenditures	688,379	111,025	125,648	107,568	271,350
TIF Tax	316,198	300,000	300,000	310,240	300,000
Driving School Fees	72,385	50,000	50,000	81,930	75,000
Court Fees	6,357	6,000	6,000	6,815	6,500
Miscellaneous - Special Programs	88,712	-	-	76,420	76,800
Donations - Disaster Relief	2,733	-	-	2,891	-
Miscellaneous - Fitness Fees	1,839	1,350	1,350	3,620	2,500
Miscellaneous - Child Seat	540	500	1,500	1,310	1,250
Interest / Other Revenue	414	300	300	60	50
Total Revenue	489,178	358,150	359,150	483,286	462,100
Revenues Excess Of Expenditures (Appropriated Fund Balance)	(199,201)	247,125	233,502	375,718	190,750
Fund Balance (Beginning)	1,380,861	1,181,660	1,181,660	1,181,660	1,557,378
Fund Balance (Ending)	1,181,660	1,428,785	1,415,162	1,557,378	1,748,128

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)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Operating Expenses	190	1,375	1,375	2,136	2,250
Capital Outlay	-	3,000	3,000	1,775	125,000
Transfer To Other Funds	50,000	50,000	50,000	50,000	50,000
Total Expenditures	50,190	54,375	54,375	53,911	177,250
Court Fees	67,842	62,500	62,500	67,455	65,000
Interest / Other Revenue	2	-	-	-	-
Total Revenue	67,844	62,500	62,500	67,455	65,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	17,654	8,125	8,125	13,544	(112,250)
Fund Balance (Beginning)	121,212	138,866	138,866	138,866	152,410
Fund Balance (Ending)	138,866	146,991	146,991	152,410	40,160

Special Revenue Funds

Municipal Court Judicial Administrative Fund shall be used for municipal court operations, including but not limited to, salaries and benefits of court employees, including security guards, the municipal judges, and the municipal prosecutors, and otherwise be subject to the requirements of Act No. 2012-535.

Municipal Judicial Admin Fund (194)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Operating Expenses	-	-	-	-	40,000
Capital Outlay	-	-	-	-	-
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	-	-	-	-	40,000
Court Fees	-	-	-	-	75,000
Interest / Other Revenue	-	-	-	-	-
Transfer From Other Funds	-	-	-	-	-
Total Revenue	-	-	-	-	75,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	-	-	-	-	35,000
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	35,000

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.

Capital Improvement Fund (301)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Transfer To Other Funds	292,000	173,042	173,042	173,042	-
Total Expenditures	292,000	173,042	173,042	173,042	-
State Shared Revenue	244,261	228,000	228,000	311,134	250,000
Interest / Other Revenue	-	-	-	-	-
Transfer From Other Fund	54,958	-	-	-	-
Total Revenue	299,219	228,000	228,000	311,134	250,000
Revenues Excess Of Expenditures (Appropriated Fund Balance)	7,219	54,958	54,958	138,092	250,000
Fund Balance (Beginning)	(7,219)	-	-	-	138,092
Fund Balance (Ending)	-	54,958	54,958	138,092	388,092

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>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Street Improvements	-	600,000	600,000	600,000	269,800
Total Expenditures	-	600,000	600,000	600,000	269,800
Transfer From Other Fund	292,800	308,200	308,200	308,200	269,800
Interest / Other Revenue	1	-	-	-	-
Total Revenue	292,801	308,200	308,200	308,200	269,800
Revenues Excess Of Expenditures (Appropriated Fund Balance)	292,801	(291,800)	(291,800)	(291,800)	-
Fund Balance (Beginning)	-	292,801	292,801	292,801	1,001
Fund Balance (Ending)	292,801	1,001	1,001	1,001	1,001

Internal Service Funds

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

<i>Employee Benefits Fund (510)</i>	<i>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Personnel Expenses	225,568	262,624	262,624	198,404	240,424
Operating Expenses	7,101,510	7,430,324	7,430,324	7,799,295	7,243,148
Total Expenditures	<u>7,327,078</u>	<u>7,692,948</u>	<u>7,692,948</u>	<u>7,997,698</u>	<u>7,483,572</u>
Charges For Workmen's Comp	569,755	1,026,170	1,026,170	921,190	994,862
Charges For Group Health	7,257,824	7,194,536	7,194,536	6,719,128	7,023,043
Transfer From Other Funds	-	-	-	-	-
Total Revenue	<u>7,827,579</u>	<u>8,220,706</u>	<u>8,220,706</u>	<u>7,640,317</u>	<u>8,017,905</u>
Revenues Excess Of Expenditures (Appropriated Reserves)	500,501	527,758	527,758	(357,381)	534,334
Fund Balance (Beginning)	(177,454)	323,047	323,047	323,047	(34,334)
Fund Balance (Ending)	<u>323,047</u>	<u>850,805</u>	<u>850,805</u>	<u>(34,334)</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.

	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Non-Cap Other Equipment	52,191	25,000	27,681	50,000
Street Improvements	98,281	500,000	1,093,680	450,000
Street Improvements - Speed bumps	-	-	50,000	50,000
Drainage Improvements	11,904	150,000	756,014	375,000
Building Improvements	226,602	500,000	1,217,304	419,440
Noccalula Greenway	134,234	155,470	273,584	-
Computer Equipment	20,366	-	10,081	-
Other Contractual Service	7,900	-	-	-
Buildings	6,887	-	30,713	-
Wall Street	1,005	-	-	-
Pitman Theatre Sprinkler System	99,871	-	-	-
Land	238,075	-	-	-
Vehicle Leases	103,992	-	-	-
Noccalula Falls	-	75,000	75,000	-
Equipment	1,935,649	257,000	1,025,616	500,000
Technology & Economic Development	129,743	49,902	315,347	-
Outside Agencies / Gadsden/Etowah IDA	450,000	168,750	368,750	425,000
Outside Agencies / Gadsden CDA	120,500	54,225	99,225	112,500
Outside Agencies / Airport Authority	285,000	56,250	176,250	-
Transfers To Debt Service 206	192,500	194,575	194,575	191,823
Transfers To Capital Lease 230	1,118,528	1,118,527	1,118,527	1,118,528
Transfers To Debt Service 211	1,868,806	1,869,883	879,005	1,078,870
Transfers To Debt Service 212	441,287	439,780	226,000	236,250
Transfers To Debt Service 213	147,700	345,000	282,900	336,200
Transfers To Debt Service 214	947,908	838,332	838,332	579,138
Transfers To Debt Service 215	80,667	78,786	78,786	77,378
Transfers To Debt Service 216	224,520	224,520	224,520	-
Transfers To Debt Service 217	-	-	-	448,496
Transfers To Debt Service 218	-	-	311,016	625,507
Transfers To Debt Service 219	-	-	96,391	198,070
Transfers To Debt Service 220	-	-	-	428,800
Total Expenditures	8,944,118	7,101,000	9,769,297	7,701,000
Taxes / Sales And Use Tax	6,083,954	6,200,000	6,200,000	6,800,000
Interest On Bank Deposits	584,267	1,000	1,000	1,000
Board Of Education		900,000	900,000	900,000
Interest Earned	1	-	-	-
Other Income / Miscellaneous	5,000	-	-	-
Capital Lease Proceeds	1,445,314	-	-	-
Total Revenue	8,118,537	7,101,000	7,101,000	7,701,000

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 (Fund 206)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	191,275	194,575	194,576	194,575	194,823
Total Expenditures	191,275	194,575	194,576	194,575	194,823
Transfer From Other Funds	192,500	194,575	194,575	194,575	191,823
Interest / Other Revenue	1	-	-	-	-
Total Revenue	192,501	194,575	194,575	194,575	191,823
Revenues Excess Of Expenditures (Appropriated Reserves)	1,226	-	(1)	-	(3,000)
Fund Balance (Beginning)	2,028	3,254	3,254	3,254	3,254
Fund Balance (Ending)	3,254	3,254	3,253	3,254	254

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 Obligation 2002-A Warrants (Fund 208)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	652,439	651,250	651,250	651,542	-
Transfer To Other Funds	-	-	-	53,979	-
Total Expenditures	652,439	651,250	651,250	705,521	-
Transfer From Other Funds	652,473	651,250	651,250	651,250	-
Interest / Other Revenue	-	-	-	-	-
Total Revenue	652,473	651,250	651,250	651,250	-
Revenues Excess Of Expenditures (Appropriated Reserves)	34	-	-	(54,271)	-
Fund Balance (Beginning)	54,237	54,271	54,271	54,271	-
Fund Balance (Ending)	54,271	54,271	54,271	-	-

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.

<i>School Obligations</i> <i>2002-B Warrants (Fund 209)</i>	<i>FY11</i> <i>Actual</i> <i>Exp / Rev</i>	<i>FY12</i> <i>Approved</i> <i>Budget</i>	<i>FY12</i> <i>Revised</i> <i>Budget</i>	<i>FY12</i> <i>Estimated</i> <i>Exp / Rev</i>	<i>FY13</i> <i>Approved</i> <i>Budget</i>
Debt Service	239,598	234,510	234,510	234,510	234,945
Total Expenditures	239,598	234,510	234,510	234,510	234,945
Transfer From Other Funds	239,781	234,510	234,510	234,510	234,945
Interest / Other Revenue	-	-	-	-	-
Total Revenue	239,781	234,510	234,510	234,510	234,945
Revenues Excess Of Expenditures (Appropriated Reserves)	183	-	-	-	-
Fund Balance (Beginning)	149,672	149,855	149,855	149,855	149,855
Fund Balance (Ending)	149,855	149,855	149,855	149,855	149,855

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.

<i>General Obligation</i> <i>2003-A Warrants (Fund 210)</i>	<i>FY11</i> <i>Actual</i> <i>Exp / Rev</i>	<i>FY12</i> <i>Approved</i> <i>Budget</i>	<i>FY12</i> <i>Revised</i> <i>Budget</i>	<i>FY12</i> <i>Estimated</i> <i>Exp / Rev</i>	<i>FY13</i> <i>Approved</i> <i>Budget</i>
Debt Service	524,514	521,685	416,845	418,044	309,903
Total Expenditures	524,514	521,685	416,845	418,044	309,903
Transfer From Other Funds	524,242	521,685	256,002	331,046	309,903
Interest / Other Revenue	-	-	-	-	-
Total Revenue	524,242	521,685	256,002	331,046	309,903
Revenues Excess Of Expenditures (Appropriated Reserves)	(272)	-	(160,843)	(86,998)	-
Fund Balance (Beginning)	87,270	86,998	86,998	86,998	-
Fund Balance (Ending)	86,998	86,998	(73,845)	-	-

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	FY11	FY12	FY12	FY12	FY13
2003-B Warrants (Fund 211)	Actual	Approved	Revised	Estimated	Approved
	Exp / Rev	Budget	Budget	Exp / Rev	Budget
Debt Service	1,868,351	1,869,883	1,473,947	1,475,146	1,078,870
Total Expenditures	1,868,351	1,869,883	1,473,947	1,475,146	1,078,870
Contribution From School Board	900,000	900,000	-	-	-
Transfer From Other Funds	968,806	969,883	879,005	1,163,317	1,078,870
Interest / Other Revenue	-	-	-	-	-
Total Revenue	1,868,806	1,869,883	879,005	1,163,317	1,078,870
Revenues Excess Of Expenditures (Appropriated Reserves)	455	-	(594,942)	(311,829)	-
Fund Balance (Beginning)	311,374	311,829	311,829	311,829	-
Fund Balance (Ending)	311,829	311,829	(283,113)	-	-

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 Obligation	FY11	FY12	FY12	FY12	FY13
2004-A Warrants (Fund 212)	Actual	Approved	Revised	Estimated	Approved
	Exp / Rev	Budget	Budget	Exp / Rev	Budget
Debt Service	441,328	439,780	338,390	339,689	236,250
Total Expenditures	441,328	439,780	338,390	339,689	236,250
Transfer From Other Funds	441,287	439,780	226,000	378,739	236,250
Interest / Other Revenue	-	-	-	-	-
Total Revenue	441,287	439,780	226,000	378,739	236,250
Revenues Excess Of Expenditures (Appropriated Reserves)	(41)	-	(112,390)	39,050	-
Fund Balance (Beginning)	73,381	73,340	73,340	73,340	112,390
Fund Balance (Ending)	73,340	73,340	(39,050)	112,390	112,390

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 (Fund 213)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	38,096	345,000	345,000	383,357	410,000
Transfer To Other Funds	-	-	-	-	-
Total Expenditures	38,096	345,000	345,000	383,357	410,000
Transfer From Other Funds	162,700	282,900	282,900	282,900	336,200
Due From MS2	-	62,100	62,100	69,004	73,800
Interest / Other Revenue	1	-	-	-	-
Total Revenue	162,701	345,000	345,000	351,904	410,000
Revenues Excess Of Expenditures (Appropriated Reserves)	124,605	-	-	(31,453)	-
Fund Balance (Beginning)	62,313	186,918	186,918	186,918	155,465
Fund Balance (Ending)	186,918	186,918	186,918	155,465	155,465

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 Obligation Improvements 2005 (Fund 214)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	1,425,245	1,419,235	1,419,235	1,420,235	1,422,295
Total Expenditures	1,425,245	1,419,235	1,419,235	1,420,235	1,422,295
Transfer From Other Funds	1,422,908	1,419,235	1,419,235	1,419,235	1,419,235
Interest / Other Revenue	-	-	-	-	-
Total Revenue	1,422,908	1,419,235	1,419,235	1,419,235	1,419,235
Revenues Excess Of Expenditures (Appropriated Reserves)	(2,337)	-	-	(1,000)	(3,060)
Fund Balance (Beginning)	604,393	602,056	602,056	602,056	601,056
Fund Balance (Ending)	602,056	602,056	602,056	601,056	597,996

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 Obligation AmFund 2006 Issue (Fund 215)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	80,132	78,786	78,786	78,786	77,378
Total Expenditures	80,132	78,786	78,786	78,786	77,378
Transfer From Other Funds	80,667	78,786	78,786	78,786	77,378
Interest / Other Revenue	-	-	-	-	-
Total Revenue	80,667	78,786	78,786	78,786	77,378
Revenues Excess Of Expenditures (Appropriated Reserves)	535	-	-	-	-
Fund Balance (Beginning)	5,915	6,450	6,450	6,450	6,450
Fund Balance (Ending)	6,450	6,450	6,450	6,450	6,450

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 Obligation Wachovia 2006 Issue (Fund 216)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	224,520	224,520	224,520	224,520	-
Transfer To Other Funds	-	-	-	4,698	-
Total Expenditures	224,520	224,520	224,520	229,218	-
Transfer From Other Funds	224,520	224,520	224,520	224,520	-
Interest / Other Revenue	-	-	-	-	-
Total Revenue	224,520	224,520	224,520	224,520	-
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	(4,698)	-
Fund Balance (Beginning)	4,698	4,698	4,698	4,698	-
Fund Balance (Ending)	4,698	4,698	4,698	-	-

Debt Service Funds

General Obligation Warrants in the amount of \$5,000,000 were issued in 2011 to provide financing to pay off a line of credit with Wells Fargo that was issued in 2008. This line of credit was used to provide financing for the construction of a Career Tech Building at Gadsden City High School, as well as capital improvements to Airport Road. The remaining funds will be used to replace the Tuscaloosa Avenue bridge.

General Obligation 2011-A GOW (Fund 217)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	-	449,281	449,281	449,281	448,496
Total Expenditures	-	449,281	449,281	449,281	448,496
Transfer From Other Funds	-	449,281	449,281	449,281	448,496
Interest / Other Revenue	-	-	-	-	-
Total Revenue	-	449,281	449,281	449,281	448,496
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

General Obligation Warrants in the amount of \$17,790,000 were issued in 2012 for the purpose of refinancing a portion of the 2003B GOW. The 2003B warrants were issued to provide funding for the construction of a new consolidated high school. The savings from the refinancing will be used for technology upgrades at Gadsden City School systems.

General Obligation 2012-A GOW (Fund 218)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	-	-	311,016	311,016	625,507
Total Expenditures	-	-	311,016	311,016	625,507
Transfer From Other Funds	-	-	311,016	311,016	625,507
Interest / Other Revenue	-	-	-	-	-
Total Revenue	-	-	311,016	311,016	625,507
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

Debt Service Funds

General Obligation Warrants in the amount of \$3,950,000 were issued in 2012 for the purpose of refinancing a portion of the 2003A GOW. The 2003A warrants were issued to provide funding for capital improvements at the Gadsden City Library and Noccalula Falls Park. The savings from the refinancing will be used for riverfront development.

General Obligation 2012-B GOW (Fund 219)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	-	-	96,391	96,391	198,070
Total Expenditures	-	-	96,391	96,391	198,070
Transfer From Other Funds	-	-	96,391	96,391	198,070
Interest / Other Revenue	-	-	-	-	-
Total Revenue	-	-	96,391	96,391	198,070
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

General Obligation Warrants in the amount of \$7,605,000 were issued in 2012 for the purpose of refinancing a portion of the 2004A GOW. The 2004A warrants were issued for redevelopment projects in East Gadsden. The savings from the refinancing will be used for riverfront development.

General Obligation 2012-C GOW (Fund 220)	FY11 Actual Exp / Rev	FY12 Approved Budget	FY12 Revised Budget	FY12 Estimated Exp / Rev	FY13 Approved Budget
Debt Service	-	-	229,831	229,831	428,800
Total Expenditures	-	-	229,831	229,831	428,800
Transfer From Other Funds	-	-	229,831	229,831	428,800
Interest / Other Revenue	-	-	-	-	-
Total Revenue	-	-	229,831	229,831	428,800
Revenues Excess Of Expenditures (Appropriated Reserves)	-	-	-	-	-
Fund Balance (Beginning)	-	-	-	-	-
Fund Balance (Ending)	-	-	-	-	-

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 (Fund 230)</i>	<i>FY11 Actual Exp / Rev</i>	<i>FY12 Approved Budget</i>	<i>FY12 Revised Budget</i>	<i>FY12 Estimated Exp / Rev</i>	<i>FY13 Approved Budget</i>
Debt Service - Fleet	788,762	515,414	515,414	515,414	515,414
Debt Service - Fire	-	186,922	227,906	227,906	156,334
Debt Service - Communications	603,113	603,113	603,114	603,114	603,114
Debt Service - Facilities	48,912	48,912	48,913	48,913	48,912
Total Expenditures	1,440,787	1,354,361	1,395,347	1,395,347	1,323,774
Transfer From Other Funds	1,440,788	1,354,361	1,395,344	1,395,347	1,323,774
Interest / Other Revenue	-	-	-	-	-
Total Revenue	1,440,788	1,354,361	1,395,344	1,395,347	1,323,774
Revenues Excess Of Expenditures (Appropriated Reserves)	1	-	(3)	-	-
Fund Balance (Beginning)	-	1	1	1	1
Fund Balance (Ending)	1	1	(2)	1	1

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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	330,670	321,683	321,683	340,931
EMPLOYEE BENEFITS	136,703	160,876	160,876	162,257
CONTRACTUAL SERVICES	43	750	750	500
UTILITIES	3,407	3,400	4,232	4,911
SUPPLIES	1,193	2,500	2,500	2,250
COMMODITIES	2,639	3,400	3,400	3,250
REPAIRS & MAINTENANCE	235	-	-	-
OPERATING EQUIPMENT	369	200	1,987	-
RENTALS AND LEASES	7,431	7,650	7,650	7,650
OTHER EXPENDITURES	12,501	17,000	14,381	16,339
MAYOR'S OFFICE	495,191	517,459	517,459	538,088

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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	99,223	99,042	99,042	99,042
EMPLOYEE BENEFITS	24,936	34,423	34,423	44,538
CONTRACTUAL SERVICES	2,142	1,200	1,200	1,200
UTILITIES	8,855	11,400	11,400	12,038
SUPPLIES	1,699	2,250	2,250	2,500
OPERATING EQUIPMENT	450	7,100	7,100	2,350
OTHER EXPENDITURES	17,300	18,350	18,350	18,350
DISCRETIONARY FUNDS	140,100	140,000	140,000	140,000
TRAINING & TRAVEL	32,619	42,000	42,000	42,000
CITY COUNCIL	327,324	355,765	355,765	362,019

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	FY11 Actual	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)	Expenditures			
SALARIES AND WAGES	168,429	178,941	178,941	179,285
EMPLOYEE BENEFITS	91,667	84,754	84,754	83,579
CONTRACTUAL SERVICES	341	1,650	1,650	1,700
UTILITIES	608	700	760	700
SUPPLIES	4,345	8,050	8,050	8,050
REPAIRS & MAINTENANCE	-	150	150	150
OPERATING EQUIPMENT	-	550	550	-
RENTALS AND LEASES	3,786	4,000	4,000	4,000
OTHER EXPENDITURES	17,075	26,063	26,003	26,084
CAPITAL OUTLAY	-	-	10,400	-
CITY CLERK	286,251	304,858	315,258	303,548

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	135,695	153,118	153,118	148,264
EMPLOYEE BENEFITS	87,504	92,053	92,053	88,733
CONTRACTUAL SERVICES	191,120	9,335	13,735	9,335
UTILITIES	2,006	2,675	2,675	2,675
SUPPLIES	13,735	15,100	15,100	15,100
COMMODITIES	1,588	2,500	2,500	2,500
OPERATING EQUIPMENT	120	200	200	-
RENTALS AND LEASES	3,475	4,216	4,216	4,180
OTHER EXPENDITURES	2,039	2,700	2,700	2,455
REVENUE	437,282	281,897	286,297	273,242

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	170,663	161,164	161,164	45,238
EMPLOYEE BENEFITS	98,232	81,669	81,669	22,734
CONTRACTUAL SERVICES	174,606	241,200	259,056	302,800
UTILITIES	1,459	1,500	1,500	1,500
SUPPLIES	1,437	2,800	2,715	2,350
COMMODITIES	6,828	4,415	4,415	1,000
REPAIRS & MAINTENANCE	-	-	85	-
OPERATING EQUIPMENT	-	300	444	-
RENTALS AND LEASES	3,440	3,500	3,500	3,500
OTHER EXPENDITURES	286,367	216,650	216,650	208,325
LEGAL	743,032	713,198	731,198	587,447

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	275,163	292,290	292,290	303,246
EMPLOYEE BENEFITS	173,622	161,274	161,274	161,855
CONTRACTUAL SERVICES	67,929	80,785	81,535	86,585
UTILITIES	2,076	2,200	2,200	2,200
SUPPLIES	3,410	5,750	5,750	5,750
OTHER EXPENDITURES	905	2,425	1,675	2,425
FINANCE	523,105	544,724	544,724	562,061

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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	212,551	213,992	213,992	185,649
EMPLOYEE BENEFITS	123,978	112,335	112,335	88,457
CONTRACTUAL SERVICES	545	33,896	33,946	33,946
UTILITIES	5,576	6,800	7,100	7,725
SUPPLIES	5,287	7,250	11,400	11,250
COMMODITIES	476	750	750	500
REPAIRS & MAINTENANCE	26,071	32,600	28,100	30,000
OPERATING EQUIPMENT	1,195	-	-	-
OTHER EXPENDITURES	2,445	4,345	4,345	4,350
CAPITAL OUTLAY	39,948	160,000	160,000	20,000
M.I.S.	418,072	571,968	571,968	381,878

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	38,786	38,147	38,147	36,566
EMPLOYEE BENEFITS	26,170	23,662	23,662	22,851
CONTRACTUAL SERVICES	-	100	100	150
UTILITIES	791	800	850	850
SUPPLIES	302	1,125	1,075	1,150
OTHER EXPENDITURES	392	750	750	659
PURCHASING	66,441	64,584	64,584	62,227

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	754,976	782,463	782,463	788,766
EMPLOYEE BENEFITS	510,483	467,841	467,841	465,175
CONTRACTUAL SERVICES	61,358	65,050	65,050	72,950
UTILITIES	3,344	3,550	3,550	4,050
SUPPLIES	22,526	24,250	24,250	24,400
COMMODITIES	23,942	24,500	23,361	23,750
REPAIRS & MAINTENANCE	586,335	602,250	602,984	653,000
OPERATING EQUIPMENT	850	2,000	2,000	1,300
RENTALS AND LEASES	1,295	1,550	1,550	1,503
OTHER EXPENDITURES	10,723	13,000	12,300	12,500
CAPITAL OUTLAY	5,076	6,500	144,379	16,000
FLEET MANAGEMENT	1,980,908	1,992,954	2,129,728	2,063,394
GAS & OIL	20,260	32,000	32,000	30,000
MOTOR POOL	20,260	32,000	32,000	30,000

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	163,467	165,073	165,073	169,940
EMPLOYEE BENEFITS	81,557	85,934	85,934	85,924
CONTRACTUAL SERVICES	1,764	12,300	12,300	8,500
UTILITIES	1,401	1,400	1,400	1,425
SUPPLIES	3,569	2,900	3,183	3,800
OPERATING EQUIPMENT	-	-	150	-
OTHER EXPENDITURES	12,240	12,500	12,067	11,250
PERSONNEL	263,998	280,107	280,107	280,838
CONTRACTUAL SERVICES	7,665	14,000	14,816	22,000
SUPPLIES	901	21,200	18,031	16,150
OTHER EXPENDITURES	3,600	3,000	5,353	3,500
CIVIL SERVICE BOARD	12,166	38,200	38,200	41,650

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

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.

Budget Summary	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 510				
SALARIES AND WAGES	100,440	101,859	101,859	104,757
EMPLOYEE BENEFITS	61,066	55,765	55,765	55,666
CONTRACTUAL SERVICES	53	200	200	200
UTILITIES	1,042	1,100	1,100	1,100
SUPPLIES	3,183	2,700	3,600	3,700
OPERATING EQUIPMENT	-	400	400	-
OTHER EXPENDITURES	932	900	-	900
RISK MANAGEMENT	166,716	162,924	162,924	166,324

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	5,857,641	5,977,458	5,977,458	5,619,282
EMPLOYEE BENEFITS	3,347,452	3,021,643	3,021,643	2,953,070
FIRE	9,205,093	8,999,101	8,999,101	8,572,353

Funding Source - Fire Tax (106)

CONTRACTUAL SERVICES	33,050	25,050	28,350	27,670
UTILITIES	150,712	175,195	175,195	175,645
SUPPLIES	78,371	96,250	98,073	111,221
COMMODITIES	94,372	103,700	103,700	103,700
REPAIRS & MAINTENANCE	119,118	158,800	162,258	158,800
OPERATING EQUIPMENT	24,888	33,100	32,557	33,100
RENTALS AND LEASES	1,422	2,000	2,000	2,000
OTHER EXPENDITURES	4,668	20,000	24,695	20,000
CAPITAL OUTLAY	111,949	307,145	652,641	428,145
TRANSFERS TO OTHER FUNDS	278,401	186,923	233,706	232,333
FIRE TAX	896,951	1,108,163	1,513,175	1,292,614

Police Department

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

Functions

Administrative

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

Operations

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

Criminal Investigation

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

Services

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

Professional Standards

Responsible for quality control functions for the department, including personnel administration, training and career development, internal affairs investigation 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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	5,451,225	5,458,144	5,458,144	5,730,598
EMPLOYEE BENEFITS	3,187,685	2,929,795	2,929,795	3,108,305
CONTRACTUAL SERVICES	220,974	240,050	245,363	270,114
UTILITIES	73,554	80,032	80,032	78,980
SUPPLIES	61,185	84,730	77,007	91,850
COMMODITIES	311,104	360,700	360,700	345,500
REPAIRS & MAINTENANCE	11,585	34,200	27,385	24,500
OPERATING EQUIPMENT	40,362	46,141	74,037	47,400
RENTALS AND LEASES	14,182	15,600	15,600	15,600
OTHER EXPENDITURES	55,937	75,800	66,471	98,000
CAPITAL OUTLAY	43,550	32,300	15,590	47,178
POLICE	9,471,343	9,357,492	9,350,124	9,858,025

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	127,287	136,433	136,433	139,558
EMPLOYEE BENEFITS	76,332	70,243	70,243	70,320
CONTRACTUAL SERVICES	104,915	110,150	107,438	106,800
UTILITIES	1,032	1,675	1,893	1,075
SUPPLIES	1,372	2,150	2,150	2,600
COMMODITIES	8,905	11,000	10,782	10,500
REPAIRS & MAINTENANCE	-	700	205	700
OPERATING EQUIPMENT	620	300	2,964	1,800
OTHER EXPENDITURES	907	2,150	1,405	1,900
ANIMAL CONTROL	321,370	334,801	333,513	335,253

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	242,124	251,301	251,301	255,069
EMPLOYEE BENEFITS	137,443	140,031	140,031	139,135
CONTRACTUAL SERVICES	957,514	1,059,821	1,059,821	969,706
UTILITIES	1,648	1,850	1,850	1,650
SUPPLIES	2,793	4,650	4,425	4,650
OPERATING EQUIPMENT	-	-	225	-
RENTALS AND LEASES	1,178	1,324	1,324	1,200
OTHER EXPENDITURES	1,779	1,650	1,766	1,650
MUNICIPAL COURT	1,344,479	1,460,627	1,460,743	1,373,060

Municipal Court (continued)

Budget Summary	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 191 (417)				
OPERATING EQUIPMENT	1,637	-	1,500	1,500
OTHER EXPENDITURES	3,418	3,500	3,500	3,500
MUN. COURT - RESTRICTED FUNDS	5,055	3,500	5,000	5,000

Funding Source - Fund 191 (419)

CONTRACTUAL SERVICES	5,800	8,000	8,000	8,000
SUPPLIES	6,317	6,500	6,647	5,500
OPERATING EQUIPMENT	44	-	-	-
OTHER EXPENDITURES	-	1,500	1,500	1,000
CAPITAL OUTLAY	-	-	-	175,000
MUN. COURT - RESTRICTED FUNDS	12,161	16,000	16,147	189,500

Funding Source - Fund 193

OTHER EXPENDITURES	190	1,375	1,375	2,250
CAPITAL OUTLAY	-	3,000	3,000	125,000
FUND	190	4,375	4,375	127,250

Emergency Management Agency (E.M.A.)

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 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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	50,950	75,524	75,524	177,840
EMPLOYEE BENEFITS	32,229	31,658	31,658	82,137
CONTRACTUAL SERVICES	95	3,600	3,600	3,600
UTILITIES	20,272	26,198	28,198	22,216
SUPPLIES	4,609	17,250	17,675	8,750
COMMODITIES	5,414	6,250	6,250	5,750
REPAIRS & MAINTENANCE	2,681	31,150	31,150	22,500
OPERATING EQUIPMENT	1,882	6,000	7,420	4,500
RENTALS AND LEASES	-	1,767	1,767	590
OTHER EXPENDITURES	7,370	23,242	26,817	12,500
CAPITAL OUTLAY	-	4,000	2,580	-
E.M.A.	125,502	226,639	232,639	340,383

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	115,342	121,826	121,826	129,099
EMPLOYEE BENEFITS	76,300	73,888	73,888	73,900
CONTRACTUAL SERVICES	282,294	122,087	146,087	134,045
UTILITIES	8,493	10,345	10,456	3,600
SUPPLIES	21,810	22,400	22,434	19,525
COMMODITIES	4,128	4,600	4,489	2,100
REPAIRS & MAINTENANCE	7,513	25,453	25,453	17,500
OPERATING EQUIPMENT	21,010	18,500	18,500	16,200
RENTALS AND LEASES	1,500	2,000	2,000	2,000
OTHER EXPENDITURES	1,710	4,900	4,900	3,000
CAPITAL OUTLAY	12,051	13,750	13,750	8,690
COMMUNICATIONS	552,151	419,749	443,783	409,659

Recreation and Cultural Services

Parks and Recreation

Convention Hall

Noccalula Falls Park

Cemetery

Library

Museum of Art

Twin Bridges Golf Course

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

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.

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.

Provide wholesome family entertainment in a noncompetitive atmosphere for leisure time enjoyment by a diversified group of citizens, and meet the needs of our youth through recreational and social programming to provide an opportunity to enhance their quality of life.

Budget Summary	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	2,209,482	2,312,141	2,312,141	2,170,352
EMPLOYEE BENEFITS	1,131,584	1,052,344	1,052,344	979,663
CONTRACTUAL SERVICES	124,275	127,550	127,550	167,700
UTILITIES	389,515	21,156	21,350	22,346
SUPPLIES	103,759	106,480	104,789	110,480
COMMODITIES	30,310	47,800	47,382	44,800
REPAIRS & MAINTENANCE	8,269	6,800	8,715	7,000
OPERATING EQUIPMENT	11,967	17,000	17,000	17,000
RENTALS AND LEASES	11,491	13,000	13,000	12,300
MERCHANDISE FOR RESALE	91,737	89,400	89,400	93,800
OTHER EXPENDITURES	146,318	210,000	225,339	223,500
CAPITAL OUTLAY	11,072	20,000	25,860	-
PARKS & RECREATION	4,269,779	4,023,671	4,044,870	3,848,941

Parks & Recreation (continued)

Budget Summary	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - Fund 131	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	23,712	34,970	34,970	34,970
EMPLOYEE BENEFITS	2,773	4,074	4,074	4,074
CONTRACTUAL SERVICES	350	500	500	500
UTILITIES	-	180	180	180
SUPPLIES	1,791	1,520	1,520	1,520
COMMODITIES	1,527	1,300	1,300	1,300
OTHER EXPENDITURES	63,004	75,220	75,220	75,220
SUMMER NUTRITION PROGRAM	93,157	117,764	117,764	117,764

Funding Source - Fund 132

SALARIES AND WAGES	61,427	63,461	63,461	66,330
EMPLOYEE BENEFITS	29,325	38,484	38,484	38,125
CONTRACTUAL SERVICES	35	200	200	200
UTILITIES	4,833	6,650	6,650	6,650
SUPPLIES	162	875	875	775
COMMODITIES	2,578	3,150	3,150	3,150
REPAIRS & MAINTENANCE	-	250	250	250
OPERATING EQUIPMENT	2,707	2,150	2,150	1,610
RENTALS AND LEASES	-	100	100	100
OTHER EXPENDITURES	475	1,500	1,500	1,450
AGING PROGRAM GRANT	101,542	116,820	116,820	118,639

Funding Source - Fund 191

CONTRACTUAL SERVICES	15,545	12,000	14,449	10,000
SUPPLIES	9,121	11,200	11,200	5,400
COMMODITIES	25	50	50	50
RENTALS AND LEASES	-	250	250	250
MERCHANDISE FOR RESALE	519	1,000	1,000	2,000
OTHER EXPENDITURES	67,813	67,025	64,176	59,150
PARKS & REC - RESTRICTED FUNDS	93,023	91,525	91,125	76,850

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	FY11	FY12	FY12	FY13
Funding Source - General Fund (001)	Actual	Approved	Revised	Approved
	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	55,099	67,752	67,752	69,395
EMPLOYEE BENEFITS	27,547	39,573	39,573	39,181
CONTRACTUAL SERVICES	-	480	480	400
UTILITIES	217	225	225	225
SUPPLIES	8,391	8,300	9,400	9,150
COMMODITIES	-	100	100	-
REPAIRS & MAINTENANCE	175	350	350	325
OPERATING EQUIPMENT	568	7,950	7,350	7,950
MERCHANDISE FOR RESALE	-	500	-	-
OTHER EXPENDITURES	589	790	790	770
CAPITAL OUTLAY	-	-	-	5,000
CONVENTION HALL	92,586	126,020	126,020	132,396

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	FY11 Actual	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)	Expenditures			
CONTRACTUAL SERVICES	158,573	159,600	163,264	164,600
UTILITIES	17,973	17,971	22,842	24,202
SUPPLIES	77,619	73,095	68,929	72,050
COMMODITIES	54,297	62,500	61,138	60,500
REPAIRS & MAINTENANCE	35,124	30,550	33,100	48,200
OPERATING EQUIPMENT	11,248	13,000	14,000	13,000
RENTALS AND LEASES	2,344	2,580	2,580	2,580
MERCHANDISE FOR RESALE	6,196	10,000	9,946	10,000
OTHER EXPENDITURES	76,365	64,550	89,997	68,150
CAPITAL OUTLAY	61,174	15,000	255,131	-
NOCCALULA FALLS	500,913	448,846	720,927	463,282

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	191,915	205,664	205,664	211,982
EMPLOYEE BENEFITS	136,146	125,039	125,039	127,261
CONTRACTUAL SERVICES	9,212	750	750	725
UTILITIES	1,651	1,865	1,865	1,065
SUPPLIES	1,623	4,375	4,375	4,425
COMMODITIES	8,402	11,600	11,600	11,300
REPAIRS & MAINTENANCE	3,806	4,000	4,000	5,000
OPERATING EQUIPMENT	3,648	4,600	4,600	4,000
RENTALS AND LEASES	783	925	925	925
OTHER EXPENDITURES	4,863	4,200	4,200	4,155
CAPITAL OUTLAY	4,580	-	-	-
CEMETERY	366,629	363,018	363,018	370,838

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	731,818	750,473	750,473	792,352
EMPLOYEE BENEFITS	443,746	416,716	416,716	417,107
CONTRACTUAL SERVICES	39,144	42,700	36,149	22,750
UTILITIES	11,366	11,550	11,550	12,200
SUPPLIES	19,384	20,027	21,902	19,127
COMMODITIES	46,006	48,000	50,754	58,000
REPAIRS & MAINTENANCE	-	-	1,960	-
RENTALS AND LEASES	7,964	7,600	7,600	7,600
OTHER EXPENDITURES	(7)	-	-	-
CAPITAL OUTLAY	2,677	-	5,600	-
LIBRARY	1,302,098	1,297,066	1,302,704	1,329,136

Funding Source - Fund 111

SALARIES AND WAGES	19,097	19,500	19,500	19,500
EMPLOYEE BENEFITS	2,225	2,272	2,272	2,272
CONTRACTUAL SERVICES	13,665	9,300	15,640	3,500
SUPPLIES	21,308	45,200	52,212	18,700
COMMODITIES	8,962	16,200	36,546	18,400
REPAIRS & MAINTENANCE	5,492	4,300	5,877	4,300
OPERATING EQUIPMENT	12,787	-	1,223	8,466
RENTALS AND LEASES	860	860	1,212	1,212
OTHER EXPENDITURES	16,086	13,000	16,117	12,000
CAPITAL OUTLAY	29,423	32,000	59,342	16,100
LIBRARY - GRANTS	129,905	142,632	209,941	104,450

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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	128,817	124,547	124,547	126,333
EMPLOYEE BENEFITS	60,923	54,983	54,983	70,265
CONTRACTUAL SERVICES	6,596	7,084	7,084	6,884
UTILITIES	1,371	1,645	2,060	2,155
SUPPLIES	10,575	13,800	13,457	13,050
COMMODITIES	1,612	2,850	2,850	2,600
OPERATING EQUIPMENT	900	1,000	1,455	650
RENTALS AND LEASES	803	805	805	805
OTHER EXPENDITURES	851	3,300	2,885	3,050
CAPITAL OUTLAY	1,236	-	756	-
MUSEUM OF ART	213,684	210,014	210,882	225,792

Twin Bridges Golf Course

Twin Bridges Golf Club is one of Gadsden's newest and finest public golf facility. The par 72, 6,800 yard, 18-hole course, designed by Gene Bates will challenge and delight golfers of all skill levels. The course features finely manicured Bermuda fairways, bent grass greens, and strategically placed bunkers all set along the Coosa River. Golfers and nature enthusiasts alike delight in the natural beauty and calming wildlife that surround the golf course

Twin Bridges is enrolled in The Audubon's Silver Signature Sanctuary Program successfully integrates natural resource conservation with economic progress and community education. Twin Bridges Golf Club is among a select few of golf courses in the world to earn this esteemed designation.

Budget Summary	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 411				
SALARIES AND WAGES	376,555	383,827	383,827	426,081
EMPLOYEE BENEFITS	61,438	172,269	172,269	158,700
CONTRACTUAL SERVICES	99,312	22,830	21,830	17,880
UTILITIES	81,180	77,364	83,415	70,825
SUPPLIES	47,670	46,761	44,361	28,800
COMMODITIES	105,690	79,728	80,128	80,300
REPAIRS & MAINTENANCE	23,258	31,418	30,489	25,800
RENTALS AND LEASES	82,980	77,700	77,700	66,900
OTHER EXPENDITURES	118,321	86,292	75,471	67,100
CAPITAL OUTLAY	-	150,550	150,550	75,000
GOLF COURSE	996,404	1,128,739	1,120,040	1,017,386

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 430				
SALARIES AND WAGES	360,408	365,848	365,848	274,868
EMPLOYEE BENEFITS	257,345	243,572	243,572	176,819
CONTRACTUAL SERVICES	19,494	500	500	15,200
UTILITIES	6,666	7,400	7,400	6,150
SUPPLIES	1,805	2,100	2,100	2,100
COMMODITIES	138,816	161,100	161,100	161,100
REPAIRS & MAINTENANCE	154,351	153,000	150,955	151,500
OPERATING EQUIPMENT	-	-	2,045	2,400
OTHER EXPENDITURES	231	450	450	200
GARBAGE - LANDFILL	939,116	933,970	933,970	790,337
SALARIES AND WAGES	31,102	28,080	28,080	66,830
EMPLOYEE BENEFITS	5,926	3,271	3,271	26,260
CONTRACTUAL SERVICES	25,839	30,600	30,600	30,900
UTILITIES	812	850	850	850
SUPPLIES	1,665	3,200	2,965	3,500
COMMODITIES	-	-	-	-
OPERATING EQUIPMENT	76	-	-	-
OTHER EXPENDITURES	396	700	700	450
CAPITAL OUTLAY	-	40,000	66,350	-
GARBAGE - COLLECTIONS	65,816	106,701	132,816	128,790

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	296,805	301,649	301,649	260,872
EMPLOYEE BENEFITS	246,875	238,493	238,493	197,300
CONTRACTUAL SERVICES	225	250	250	250
SUPPLIES	1,948	2,650	2,650	2,800
COMMODITIES	148,520	162,400	162,400	157,800
REPAIRS & MAINTENANCE	3,172	3,000	3,000	3,000
OTHER EXPENDITURES	198	775	775	300
STREET SERVICES	697,743	709,217	709,217	622,322

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	1,014,901	1,422,841	1,422,841	1,497,539
EMPLOYEE BENEFITS	952,600	883,159	883,159	829,548
CONTRACTUAL SERVICES	71,339	80,500	82,165	81,270
UTILITIES	6,414	6,551	6,551	6,602
SUPPLIES	41,750	37,425	37,575	49,725
COMMODITIES	372,237	407,300	405,635	403,000
REPAIRS & MAINTENANCE	345,646	338,000	338,000	371,000
OPERATING EQUIPMENT	6,242	7,800	7,800	7,800
RENTALS AND LEASES	1,115	5,900	5,900	3,400
OTHER EXPENDITURES	2,344	5,700	5,700	5,500
STREET MAINTENANCE	2,814,588	3,195,176	3,195,326	3,255,385

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	139,565	143,831	143,831	148,276
EMPLOYEE BENEFITS	110,690	103,794	103,794	103,701
CONTRACTUAL SERVICES	200	200	200	200
SUPPLIES	1,404	1,900	1,900	1,900
COMMODITIES	46,054	54,000	57,300	51,700
REPAIRS & MAINTENANCE	(635)	500	500	500
OPERATING EQUIPMENT	-	500	500	500
RENTALS AND LEASES	663	665	665	665
OTHER EXPENDITURES	-	-	-	50
STREET PAINTING	297,941	305,390	308,690	307,492

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 430				
SALARIES AND WAGES	427,455	430,146	430,146	499,291
EMPLOYEE BENEFITS	265,096	257,003	257,003	262,696
CONTRACTUAL SERVICES	520,854	650,300	629,095	658,225
UTILITIES	55,656	76,700	71,700	65,100
SUPPLIES	44,710	60,350	48,660	53,050
COMMODITIES	78,361	80,250	80,250	115,250
REPAIRS & MAINTENANCE	169,655	156,000	156,000	166,000
OPERATING EQUIPMENT	79	800	800	-
RENTALS AND LEASES	620	620	620	620
OTHER EXPENDITURES	3,424	3,800	3,800	3,480
TRANSFER STATION	1,565,910	1,715,969	1,678,074	1,823,712

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	660,914	679,217	679,217	707,847
EMPLOYEE BENEFITS	425,268	414,382	414,382	427,495
CONTRACTUAL SERVICES	91,262	88,600	88,600	94,600
UTILITIES	4,338	4,638	4,638	4,225
SUPPLIES	10,176	9,150	9,150	9,150
COMMODITIES	30,983	39,500	39,500	34,000
REPAIRS & MAINTENANCE	202,307	210,000	208,278	265,000
OPERATING EQUIPMENT	3,420	3,000	3,000	3,000
RENTALS AND LEASES	2,395	2,000	2,000	2,000
OTHER EXPENDITURES	151	5,200	5,200	200
CAPITAL OUTLAY	2,800	-	1,746	-
CAPITAL PROJECTS	94,754	-	34,867	-
FACILITIES MAINTENANCE	1,528,768	1,455,687	1,490,578	1,547,517

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	310,483	339,981	339,981	347,432
EMPLOYEE BENEFITS	180,288	190,288	190,288	189,760
CONTRACTUAL SERVICES	53,380	79,750	93,346	177,350
UTILITIES	2,840	3,030	3,030	3,627
SUPPLIES	4,137	5,100	5,007	5,650
COMMODITIES	8,813	10,500	10,500	10,500
REPAIRS & MAINTENANCE	891	1,500	1,500	1,250
OPERATING EQUIPMENT	352	-	103	-
OTHER EXPENDITURES	10,657	125,610	125,610	81,225
CAPITAL PROJECTS	(72,997)	300,600	521,442	-
ENGINEERING	498,844	1,056,359	1,290,807	816,794

Planning

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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - General Fund (001)	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	219,844	193,281	193,281	198,366
EMPLOYEE BENEFITS	125,116	93,947	93,947	93,821
CONTRACTUAL SERVICES	192,487	195,800	199,160	195,225
UTILITIES	3,297	3,090	3,090	3,090
SUPPLIES	8,096	12,000	12,125	12,450
COMMODITIES	910	350	350	350
OPERATING EQUIPMENT	227	-	400	500
RENTALS AND LEASES	4,672	4,700	4,700	4,700
OTHER EXPENDITURES	13,131	20,575	20,215	19,124
PLANNING	567,780	523,743	527,268	527,626

Funding Source - Fund 405

SALARIES AND WAGES	125,236	91,462	91,462	-
EMPLOYEE BENEFITS	77,843	63,727	63,727	-
CONTRACTUAL SERVICES	76,461	6,628	8,860	5,232
UTILITIES	45,535	47,475	47,475	46,975
SUPPLIES	2,264	2,275	2,022	1,375
COMMODITIES	5,485	5,600	5,640	5,600
REPAIRS & MAINTENANCE	5,797	6,000	10,065	2,000
OPERATING EQUIPMENT	-	15,000	253	-
RENTALS AND LEASES	663	665	665	665
OTHER EXPENDITURES	54,613	45,000	31,927	30,000
CAPITAL OUTLAY	-	-	25,841	-
DEBT SERVICE	73,389	204,543	204,543	195,292
AIR DEPOT	467,286	488,375	492,480	287,139

Building

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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - General Fund (001)				
SALARIES AND WAGES	324,956	330,021	330,021	342,645
EMPLOYEE BENEFITS	171,484	162,477	162,477	162,247
CONTRACTUAL SERVICES	36,304	108,300	108,300	108,300
UTILITIES	8,158	6,900	6,900	6,650
SUPPLIES	4,039	6,775	6,775	6,775
COMMODITIES	10,227	11,500	11,500	10,500
OPERATING EQUIPMENT	279	200	101	-
RENTALS AND LEASES	433	408	408	408
OTHER EXPENDITURES	14,415	18,300	18,300	17,100
BUILDING	570,295	644,881	644,782	654,625

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 four (4) routes. These four (4) 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	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 141				
SALARIES AND WAGES	92,450	93,744	93,744	95,388
EMPLOYEE BENEFITS	57,340	52,333	52,333	52,148
CONTRACTUAL SERVICES	435	46,500	166,500	51,500
UTILITIES	2,072	2,900	2,900	3,000
SUPPLIES	2,634	7,500	7,000	6,700
REPAIRS & MAINTENANCE	311	1,300	1,800	1,300
OPERATING EQUIPMENT	-	2,600	2,600	2,600
OTHER EXPENDITURES	1,367	6,050	6,050	6,050
TRANSPORTATION - PLANNING	156,609	212,927	332,927	218,686

Gadsden Transit Services (continued)

Budget Summary	FY11 Actual	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
Funding Source - Fund 142	Expenditures			
SALARIES AND WAGES	453,055	501,856	501,856	510,924
EMPLOYEE BENEFITS	98,617	98,879	98,879	100,478
CONTRACTUAL SERVICES	38,297	50,000	50,498	59,000
UTILITIES	28,212	32,275	31,840	32,250
SUPPLIES	26,072	29,400	21,380	22,300
COMMODITIES	191,709	210,000	210,000	215,000
REPAIRS & MAINTENANCE	63,392	67,000	83,000	66,000
OPERATING EQUIPMENT	4,687	4,500	5,000	5,600
RENTALS AND LEASES	184	150	300	500
OTHER EXPENDITURES	6,789	6,250	4,727	6,950
CAPITAL OUTLAY	266,760	290,500	752,921	294,500
CAPITAL PROJECTS	35,362	-	22,744	-
TRANSPORTATION - DIAL-A-RIDE	1,213,136	1,290,810	1,783,145	1,313,503
OPERATING EQUIPMENT	170	-	2,415	-
CAPITAL OUTLAY	13,068	-	57,027	-
TRANSPORTATION - GRANT	13,238	-	59,442	-

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	FY11 Actual	FY12 Approved	FY12 Revised	FY13 Approved
Funding Source - Fund 104	Expenditures	Budget	Budget	Budget
SALARIES AND WAGES	112,258	115,360	115,360	111,027
EMPLOYEE BENEFITS	76,755	69,579	69,579	68,419
CONTRACTUAL SERVICES	283	1,600	1,600	1,600
UTILITIES	2,045	2,800	2,800	2,800
SUPPLIES	2,896	7,000	7,000	6,500
COMMODITIES	1,279	1,350	1,350	2,000
REPAIRS & MAINTENANCE	284	1,100	1,100	1,100
OPERATING EQUIPMENT	1,284	3,500	3,500	4,500
OTHER EXPENDITURES	8,263	11,173	11,173	12,228
COMMUNITY DEVELOPMENT	205,347	213,462	213,462	210,174
CONTRACTUAL SERVICES	145,298	78,000	94,000	98,000
SUPPLIES	-	2,000	2,000	2,000
OTHER EXPENDITURES	178,881	131,000	131,000	105,000
CAPITAL OUTLAY	101,975	250,000	428,050	50,000
INFRASTRUCTURE IMPROVEMENTS	301,110	232,000	523,000	-
COMMUNITY REVITALIZATION	183,841	-	-	-
DEBT SERVICE	264,760	262,000	262,000	252,000
HUD	1,175,865	955,000	1,440,050	507,000

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.

	FY11 Actual Expenditures	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
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Expenditures include dues and subscriptions, liability insurance, miscellaneous contributions, unemployment compensation payments, retirement benefits and contingencies.

Salaries And Wages	68,294	134,450	1,627,329	145,250
Employee Benefits	122,213	95,867	195,492	105,244
Contractual Services	73,347	75,796	161,841	76,549
Supplies	29	50	50	50
Commodities	(290)	-	-	-
Rentals And Leases	1,202	1,202	1,202	1,229
Other Expenditures	471,000	528,163	579,100	877,584
Capital Outlay	-	50,750	16,865	1,500
Debt Service	18,322	-	4,860	-
Total - Non Departmental (Fund 001)	754,117	886,278	2,586,739	1,207,406

Expenditures include utility costs associated with the operation of all General Fund departments.

Electricity	N/A	1,575,300	1,575,300	1,625,000
Natural Gas	N/A	192,500	192,500	125,000
Water & Sewer	N/A	216,300	216,300	250,000
Total - Utilities (Fund 001)	N/A	1,984,100	1,984,100	2,000,000

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.

Employee Benefits	3,440	5,000	5,000	5,000
Contractual Services	29,685	30,000	30,000	30,000
Other Expenditures	6,557,605	6,810,524	6,810,524	6,642,248
Total - Group Health Insurance (Fund 510)	6,590,730	6,845,524	6,845,524	6,677,248

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

Employee Benefits	60,622	100,000	100,000	75,000
Contractual Services	403,773	450,000	450,000	410,000
Other Expenditures	105,238	134,500	134,500	155,000
Total - Workmen's Comp (Fund 510)	569,633	684,500	684,500	640,000

Expenditures associated with the operation and maintenance of bridges and streets, including street resurfacing.

Street Maintenance (Fund 305)	-	600,000	600,000	269,800
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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.

	FY12 Approved Budget	FY13 Approved Budget
<p><i>Bevill Manufacturing Center</i></p> <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>	180,000	200,000
<p><i>Chamber Of Commerce</i></p> <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>	47,500	25,000
<p><i>Downtown Gadsden, Inc.</i></p> <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>	58,500	65,000
<p><i>Etowah County Health Department</i></p> <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>	24,000	24,000
<p><i>Gadsden Beautification Board</i></p> <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>	9,000	7,500

Agency Appropriations (continued)

	FY12 Approved Budget	FY13 Approved Budget
<i>Gadsden City Board Of Education</i>	720,000	750,000
<i>Gadsden City Board Of Education (Career Tech)</i>	100,000	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>	162,000	170,000
<i>Gadsden Cultural Arts Utility Assistance</i>	130,000	130,000
<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>	4,500	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>	9,000	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	1,444,500	1,486,500

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.

From Fund	To Fund		FY11 Actual Transfer	FY12 Approved Budget	FY12 Revised Budget	FY13 Approved Budget
001	132	Match for Aging Program Grant	84,957	101,516	101,516	97,284
001	141	Match for Planning and Transp.Grant	45,511	42,582	42,582	43,738
001	142	Match for Gadsden Transit Grant	532,663	538,148	538,148	468,601
001	190	Law Enforcement Grant	474	-	10,168	-
001	208	Debt Service 208	360,473	478,208	478,208	-
001	217	Debt Service 217	-	449,281	449,281	-
001	230	Capital lease - MIS and lighting	48,912	48,912	48,912	48,912
001	411	Supplemental funding for Golf Course	126,698	463,476	463,476	454,951
001	430	Supplemental funding for Res. Garbage	400,000	554,914	554,914	541,338
101	305	Special auto tax to street resurfacing	119,500	108,200	108,200	110,000
102	001	Street Maintenance labor	293,000	300,000	300,000	250,000
102	305	Gas tax to street resurfacing	173,300	200,000	200,000	159,800
103	001	Lodging tax to General Fund	200,000	200,000	200,000	200,000
104	001	UDAG Grant	-	-	240	-
105	209	Debt Service 209	239,779	234,510	234,510	234,945
106	192	Fire Department Grant	5,053	-	5,800	-
106	230	Capital Lease - SunTrust	273,348	186,922	227,905	156,334
112	214	Tobacco tax to Debt Service 214	375,000	425,000	425,000	450,000
141	001	Match for Planning and Transp.Grant	14,190	-	-	-
160	210	Debt Service 210	524,242	521,685	256,002	309,903
160	214	Debt Service 214	100,000	155,903	155,903	390,097
160	220	Debt Service 220	-	-	229,831	-
193	001	Corrections Fund	50,000	50,000	50,000	50,000
301	208	Debt Service 208	292,000	173,042	173,042	-
320	206	1% sales tax to Debt Service 206	192,500	194,575	194,575	191,823
320	211	1% sales tax to Debt Service 211	900,000	900,000	-	-
320	211	1% sales tax to Debt Service 211	968,806	969,883	879,005	1,078,870
320	212	1% sales tax to Debt Service 212	441,287	439,780	226,000	236,250
320	213	1% sales tax to Debt Service 213	397,700	345,000	282,900	336,200
320	214	1% sales tax to Debt Service 214	947,908	838,332	838,332	579,138
320	215	1% sales tax to Debt Service 215	80,667	78,786	78,786	77,378
320	216	1% sales tax to Debt Service 216	224,520	224,520	224,520	-
320	217	1% sales tax to Debt Service 217	-	-	-	448,496
320	218	1% sales tax to Debt Service 218	-	-	311,016	625,507
320	219	1% sales tax to Debt Service 219	-	-	96,391	198,070
320	220	1% sales tax to Debt Service 220	-	-	-	428,800
320	230	Capital Lease - BB&T	515,414	515,414	515,414	515,414
320	230	Capital Lease - Motorola	603,114	603,113	603,113	603,114
Total			9,531,018	10,341,702	9,503,690	9,284,963

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.

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

Glossary (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Service Area - A group of related programs and services.

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

ORDINANCE NO. O-57-12

Adopting Fiscal Year 2013 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 2013;

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, 2013.

Section 2. The FY2013 General Fund Budget provides for total anticipated income in the amount of \$46,576,000.

Section 3. The FY2013 General Fund Budget appropriates the amount of \$46,576,000 to the Departmental Budgets and the Non-Departmental Budget.

Section 4. The FY2013 General Fund Budget appropriates the amount of \$1,486,500 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 FY2013 General Fund Budget appropriates the amount of \$1,404,824 to Transfers to Other Funds.

Section 6. The FY2013 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 \$7,908,528 for the fiscal year ending September 30, 2013.

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 \$6,989,111 for the fiscal year ending September 30, 2013.

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 \$11,610,635 for the fiscal year ending September 30, 2013.

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 \$7,701,000 for the fiscal year ending September 30, 2013.

Section 11. In accordance with generally accepted accounting principles (GAAP), encumbrances outstanding as of September 30, 2012, shall be closed to the fund balance and re-established at the beginning of the new fiscal year as a reduction to the prior year's budget and as an increase to the new fiscal year's budget.

Section 12. The pay rates in the pay plan adopted by Resolution No. R-403-04, as amended by R-238-10, shall not be further adjusted.

Section 13. Employees shall be entitled to receive the following step increase(s) as of the first pay period beginning in Fiscal Year 2013, 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 2012:

All Full Time Employees shall receive a two-step increase (2.5%).

All Full Time Employees whose base salary is under \$26,000 shall receive an additional one-step increase (1.25%)

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

I certify that the City Council of the City of Gadsden, Alabama, duly adopted this ordinance at an open public meeting held on September 25, 2012.

Iva Nelson, City Clerk

APPROVED on _____, 2012

Sherman Guyton, Mayor