



COVID-19 Revenue Loss Projection
General Fund
as of August 12, 2021

Account	Description	Actuals						2021 Projected
		2019 Base Year	2018	2017	2016	2020 COVID	2021 - as of 8/12/21	
10100050-0101	SALES TAX	38,856,103	38,144,650	37,494,504	36,323,531	37,793,376	31,030,015	40,624,890
10100050-0102	USE TAX	4,218,949	3,715,010	3,423,341	2,916,458	4,282,620	3,505,184	4,719,700
10100050-0103	SALES TAX LIQUOR	198,570	200,267	174,245	159,669	178,631	124,465	165,953
10100050-0104	SALES TAX PEN & INT	278,406	189,410	228,876	159,179	164,686	118,656	158,208
10100050-0105	USE TAX - INTERNET	2,057,234	628,063	438,815	29,792	3,733,761	3,742,227	4,187,500
10100050-0201	AD VALOREM TAX	17,327,440	16,573,103	15,366,775	12,124,991	17,686,163	17,953,468	17,953,468
10100050-0202	AD VALOREM TAX - AUTO	1,420,619	1,389,986	1,489,091	1,512,070	1,470,008	1,278,599	1,704,799
10100050-0203	AD VALOREM TAX -PRIOR YEARS	4,812	7,602	2,015	141,611	8,517	398	531
10100050-0302	LIQUOR TAX	1,782,149	1,699,998	1,573,742	1,507,899	1,680,419	1,983,451	2,335,950
10100050-0303	WINE TAX	81,723	87,955	82,521	78,735	89,338	73,858	98,477
10100050-0304	RENTAL TANG PER PROP T	1,004,937	937,508	878,422	859,804	963,763	778,403	1,036,590
10100050-0306	LODGING TAX	8,377,106	7,828,890	7,295,483	6,651,389	6,059,218	5,126,419	6,176,800
10100050-0308	TOBACCO TAX	664,654	623,297	648,852	671,321	699,201	512,224	661,500
10100050-0309	DWELLING TAX	3,406,643	3,346,380	3,177,573	3,049,117	3,309,494	2,756,902	3,452,400
10100050-0311	AUDITS	1,592,545	824,243	1,050,355	1,176,231	1,349,132	1,084,796	1,395,000
10100050-0312	LODGING TAX - S/T RENTALS	137,721	56,912	-	-	130,900	156,652	168,750
10100055-0401	PRIVILEGE LICENSE	20,963,972	20,108,111	19,122,101	19,060,690	21,192,736	19,480,330	19,480,330
10100055-0402	LIFE INSURANCE LICENSE	687,430	717,859	703,466	639,041	728,355	709,546	946,061
10100055-0403	FIRE INSURANCE LICENSE	249,596	162,282	160,468	225,518	207,607	206,737	275,649
10100055-0404	ALCOHOLIC BEV LICENSE	121,414	113,687	113,625	105,388	101,938	97,335	129,780
10100055-0405	FILING FEE	21,895	20,245	24,550	19,160	11,070	10,870	14,493
10100055-0406	FRANCHISE LICENSE	137,272	126,313	125,049	97,723	116,963	103,922	138,563
10100055-0407	PENALTIES	268,419	276,712	355,660	224,315	170,459	88,316	117,755
10100055-0409	BUSINESS PRIVILEGE LICENSE	201,067	198,478	196,641	195,177	205,706	4,116	5,488
10100055-0502	BUILDING PERMITS	1,330,871	1,519,917	1,415,986	1,956,570	1,800,942	1,508,882	1,659,000
10100055-0503	UD INSPECTION FEES	22,462	31,360	21,507	40,183	19,794	27,156	36,208
10100060-0611	CITY COURT COSTS/JAIL MUNI BBF	100,908	109,370	119,842	119,648	81,161	77,710	103,613
10100060-0613	CITY FINES/BOND FORFEITURE	713,286	681,826	765,470	711,370	646,005	684,037	912,049
10100060-0626	COPY/RECORDS FEE	23,252	23,384	22,570	23,978	18,480	14,386	19,181
10100060-0638	DIVERSION GENERAL FUND	195,974	183,558	196,318	170,913	140,928	177,226	236,301
10100060-0701	PARKING TICKETS	234,154	237,700	276,825	306,979	127,622	121,968	162,624
10100060-0702	WRECKER SERVICE	1,130	6,034	3,568	4,865	-	330	440
10100065-0901	RENTS	15,003	15,361	17,903	35,632	14,603	12,318	16,424
10100065-0903	AIRPORT HANGER RENT	123,732	107,952	102,430	-	120,775	104,548	139,397
10100065-1001	AIRPORT LANDING FEES	53,274	32,990	36,010	13,769	15,388	30,617	40,823
10100065-1002	AIRPORT FUEL FLOWAGE FEES	80,927	70,581	77,208	61,529	47,189	49,022	65,362
10100065-1004	AIRPORT SPECIAL EVENT PARKING FEES	28,445	33,709	13,368	7,425	21,015	9,765	13,020
10100070-1101	GARBAGE COLLECTION	6,180,801	5,844,526	5,566,516	5,259,467	6,395,492	6,138,976	6,395,492
10100070-1803	RECOVERED BAD DEBTS	8,231	6,539	5,493	-	2,092	-	-
10100075-1202	ROAD AND BRIDGE TAX	895,231	895,231	895,231	793,846	1,096,845	895,231	1,193,641
10100075-1204	BEER TAX-WHOLESALE	435,942	355,805	435,702	408,486	407,925	259,115	336,160
10100075-1205	LOCAL GASOLINE TAX	698,262	669,109	703,330	678,461	613,658	479,120	658,050
10100075-1207	CASUAL SALES TAX-AUTOS	253,298	268,760	237,990	250,741	467,674	570,373	760,497
10100075-1209	COUNTY SALES TAX-3% CITY SHARE	17,438,390	16,845,400	16,189,330	14,481,590	17,448,246	141,541,010	18,409,600
10100075-1302	BANK EXCISE TAX	541,206	374,686	68,176	318,821	950,393	785,051	1,046,735
10100075-1304	OIL PRODUCTION TAX	35,723	35,879	40,635	35,457	17,480	19,700	26,267
10100080-1502	POLICE MISCELLANEOUS	54,183	34,270	5,090	1,780	52,415	28,647	38,196
10100080-1506	VENDING COMMISSIONS	8,145	11,473	12,847	11,433	4,903	10,866	14,488
10100080-1513	SALE OF LAND/STREET VACATE	-	1,726	25,294	19,367	18,809	-	-
10100085-1534	FIRE CALL PAYMENTS	-	7,500	34,948	25,000	-	-	-
10100080-1535	AUCTION SALES	61,242	139,511	45,990	88,516	59,368	195,589	260,785
10100080-1538	RESCUE CALL PAYMENTS	86,783	253,906	168,312	176,272	59,137	56,433	75,244
10100080-1561	RMKT- RENTAL INCOME	206,996	216,991	187,221	200,702	190,803	164,229	218,972
10100080-1562	RMKT- FARMERS BOOTH FEES	16,480	11,975	9,735	11,130	11,723	9,930	13,240
10100080-1563	RMKT- ARTIST BOOTH FEES	4,295	5,990	4,550	4,010	2,880	2,930	3,907
10100080-1564	RMKT- CATERING ROYALTIES	55,026	43,551	52,326	35,328	21,175	16,000	21,333
10100080-1570	HOTR- ICE SKATING	97,951	119,064	73,058	109,504	83,830	5,047	5,047
10100080-1571	HOTR- SPONSORSHIPS	38,500	36,500	50,950	53,700	47,000	6,000	6,000
10100080-1572	HOTR- CONCESSIONS	1,649	3,177	-	-	249	75	75
10100080-1573	HOTR- PRIVATE EVENTS	7,109	11,354	6,000	5,000	20,812	3,860	3,860
10100080-1574	HOTR- OTHER MISC REVENUES	1,815	1,973	-	470	3,941	675	675
10100080-1581	SPECIAL EVENT-RENTAL FEES	27,588	15,050	21,450	-	25,638	17,930	23,907
10100080-1583	SPECIAL EVENT SPONSORSHIPS	16,090	14,225	1,600	-	-	17,575	23,433
10100080-1584	SPECIAL EVENT CONCESSIONS	91	1,245	1,700	-	-	104	139
10100090-9905	COST REIM-PLANNING	63,164	39,992	45,217	32,132	49,809	41,737	55,649
10100090-9906	COST REIM-LEGAL	32,523	2,229	3,071	845	1,340	9,600	12,800
10100090-9908	COST REIM-POLICE	464,727	351,718	331,593	358,651	305,284	218,834	291,779
10100090-9909	COST REIM-FIRE	90,108	120,815	63,797	16,695	226	-	-
10100090-9911	COST REIM-INSPECTION	54,313	28,527	32,721	19,002	30,172	19,269	25,692
10100090-9912	COST REIM-TDOT	228,613	73,731	119,203	132,377	179,850	63,368	84,491
10100090-9915	COST REIM-ENV SERVICES	41,069	113,027	7,568	1,619	29,441	29,231	38,975
10100090-9921	COST REIM-MAYOR/CLERK	70,997	5,221	171	15,012	70	24,375	32,500
10100090-9925	COST REIM-RECYCLING	183,645	243,673	276,787	236,180	145,447	189,288	252,384
10100090-9945	COST REIM-FACILITIES MAINT	748	2,546	4,744	2,632	50	-	-
10100090-9947	COST REIM-PATA FUEL	181,431	235,030	135,894	121,348	123,780	154,997	206,663
10100090-9969	COST REIM-PATA SECURITY	110,198	-	-	-	110,198	55,099	73,465
10100090-9970	COST REIM- A&E SPECIAL EVENTS	64,607	43,957	4,376	-	8,471	39,641	52,855
10100090-9974	COST REIM-PATA UA ROUTE	85,040	-	-	-	85,040	85,040	113,387
10100090-9976	COST REIM-ANIMAL SHELTER	14,383	15,576	16,752	14,531	14,587	3,510	4,680
10100090-9985	COST REIM-SUMMER FEEDING	29,110	30,115	29,504	30,940	-	-	-
		135,869,800	128,564,290	123,112,064	115,334,731	134,474,212		140,134,140
	Base Year Revenue							
	Annual revenue growth	5.68%	4.43%	6.74%				
	Average Annual Revenue Growth	5.06%						
	Growth adjustment is equal to the greater of 4.1% or average annual growth over the three full fiscal years prior to COVID (COT documents that is 2019, 2018, 2017 with averages calculated above)							
	Calculation - with growth included					142,738,731		149,954,921
	Revenue Loss					8,264,519		9,820,781

American Rescue Plan



Total Revenues	\$	20,529,224
Elevate Revenue Losses	\$	865,528
General Fund Revenue Losses	\$	9,827,620
Heroes Bonus	\$	2,856,000
Water and Sewer Infrastructure Investments	\$	6,980,076
Total Expenses	\$	20,529,224

¹ Will be used for vehicle, equipment and eligible capital projects in FY 2022

² Will be allocated to the WS RFFI

General Fund Revenue Loss	\$	9,827,620	Department
Environmental Services - Parking Lot		500,000	IPS
Infrastructure & Public Services Vehicles & Equipment		2,104,000	IPS
Fire Station Improvements		305,000	TFR
Tuscaloosa Police Department Vehicles & Equipment		2,559,000	TPD
Information Technology - Servers		97,000	IT
Recreation & Capital Improvements for Parks		673,159	PARA
Neighborhood Drainage - Protective Purchases		250,000	Citywide
2022 Citywide Resurfacing		1,125,000	Citywide
Total Expenditure	\$	7,613,159	
Remaining	\$	2,214,461	

Water and Sewer Infrastructure Investments	\$	6,980,076	Department
Campus Water		4,333,333	IPS
Lift Station #10/#11		2,166,667	IPS
Total Expenditure	\$	6,500,000	
Remaining	\$	480,076	

Elevate Revenue Losses	\$	865,528	Department
Recreation & Capital Improvements for Parks		748,400	PARA
Total Expenditure	\$	748,400	
Remaining	\$	117,128	



COVID-19: Hero Bonus

ARP: Total Revenues	\$ 20,529,224
Elevate Revenue Losses	\$ 865,528
General Fund Revenue Losses	\$ 9,827,620
Heroes Bonus	\$ 2,856,000
Water and Sewer Infrastructure Investments	\$ 6,980,076
Total Expenses	\$ 20,529,224

Eligible	Full or part-time team members of the City of Tuscaloosa (elected officials are not eligible). Part-time receives half the bonus
Timeframe	March 1, 2020 to March 31, 2021 (13 months)
New Employees	Team Members hired during this timeframe will receive a prorated amount of 7.8% per month.
Bonus Levels	<p>Level 1: 566 Team Members Bonus: \$1,250 Cost: \$707,500</p> <p>All city employees who are not classified in Level 2.</p>
	<p>Level 2: 674 Team Members Bonus: \$2,500 Cost: \$1,348,000</p> <p>Includes sworn police officers, sworn firefighters, all environmental services, all custodians and all team members who work at Love, Plott or Fletcher Plants.</p>
	<p>Vaccination Bonus: 1,300 Bonus: \$250 Cost: \$325,000</p> <p>\$250 for every vaccinated team member (must be vaccinated by October 31, 2021 to qualify) – Will be distributed prior to Christmas 2021</p>

	Salary Cost: \$2,380,500 Benefits Cost (20 percent): \$476,100
	Estimated Total Cost: \$2,856,600

Exposure Levels	
1	Exposure Team Members who worked during the pandemic
2	High Risk Exposure Team Members who worked in an uncontrolled environment, in close contact with the public or whose job placed them at a higher risk of coming in contact with contaminated materials daily regardless of PPE



Public Safety Fund							
Revenue	Full Amount	FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget	Comments	Budgeted Account
Elevate Tuscaloosa (15% Public Safety FY 22, 20% Years After)	\$ 2,646,250	2,646,250.00	\$ 3,596,120	\$ 3,688,042	\$ 3,781,803		10100085-1663
SSUT (3%)	\$ 4,715,000	141,450.00	141,450.00	141,450.00	141,450.00		
Event Fee on Ticketed Events (where alcohol is distributed)	\$ 50,000	50,000.00	\$ 75,000	\$ 75,000	\$ 75,000		10100080-1587
Rental Tax Increase on 200+ Beds (3%)	\$ 1,718,477	1,288,857.75	\$ 1,744,254	\$ 1,770,418	\$ 1,796,974	goes into effect January 1	10100050-0309
Traffic Light Camera Revenues	\$ 300,000			\$ 300,000	\$ 300,000		
Total	\$ 9,429,727	\$ 4,126,558	\$ 5,556,824	\$ 5,974,910	\$ 6,095,227		
TPD Pay Plan	\$ 2,886,962	1,243,411.19	2,700,591	2,923,555	3,131,065		
Fire Pay Plan	\$ 2,739,797	1,179,126.99	2,823,306	2,943,112	3,042,553		
		Total Cost	2,422,538.18	5,523,897	5,866,667	6,173,618	
		Total Surplus/Deficit	\$ 1,704,019.57	32,927	108,243	(78,391)	1,766,798
TPD Salary increase for budget		(58,292.69)					
Fire Salary increase for budget		(122,576.88)					
Current Police Sworn Salary w/o COLA		\$ 16,005,571	\$ 16,405,711	\$ 16,815,853	\$ 17,236,250		
COLA Savings		\$ 400,139	\$ 410,143	\$ 420,396	\$ 430,906		
Supplemental Longevity Bonus Savings			\$ 84,800	\$ 84,800	\$ 84,800		
Current Fire Sworn Salary w/o COLA		\$ 15,261,729	\$ 15,643,273	\$ 16,034,354	\$ 16,435,213		
COLA Savings		\$ 381,543	\$ 391,082	\$ 400,859	\$ 410,880		
Supplemental Longevity Bonus Savings			\$ 94,550	\$ 94,550	\$ 94,550		



Public Safety Fund				
Revenue	Amount	FY 22 Budget	Comments	Budgeted Account
Elevate Tuscaloosa	\$ 2,000,000	2,000,000.00		10100085-1663
Event Fee on Ticketed Events (where alcohol is distributed)	\$ 50,000	50,000.00		10100080-1587
Rental Tax Increase on 200 Beds to 299 Beds (2%)	\$ 280,000	210,000.00	goes into effect January 1	10100050-0309
Rental Tax Increase on 300 Beds + (3%)	\$ 1,657,877	1,243,407.75	goes into effect January 1	10100050-0309
Increase Liquor Tax (12%)	\$ 1,200,000	1,100,000.00	goes into effect November 1	10100050-0302
Traffic Light Camera Revenues	\$ 250,000			
Total	\$ 5,437,877	\$ 4,603,408		

FY 2022 Budget Allocation:

RSA	2,000,000.00	10135010-2023
Fire Pay Plan	1,301,703.88	add to salaries
Police Pay Plan	1,301,703.88	add to salaries
	122,576.88	
	58,292.69	

Implementation Costs		
Police and Fire Pay Plan		
	Current	Scenario 1A (100% Service Credit for All Ranks)
Salaries (With Benefits)	\$ 41,948,035	47,584,228
Implementation Cost		5,636,193
First Step Cost		858,172

The detail above lays out the implementation costs, change vs current, and first step costs of the 15 Step Universal Pay Plan. This plan is formulated based off of the current base pay for an Officer/Firefighter (\$48,141.15). The scale is comprised of seven grades (PS1-PS7) each containing fifteen steps which are each a two and a half percent increase over the previous step. The basis of the scale, PS-1, Step 1, is calculated by multiplying the current COLA adjusted base pay (\$49,344.68) of an Officer/Firefighter by 1.04. Each grade in the scale's first step is based upon adding a multiplier to PS-1, Step 1. The multipliers are as follows: PS-2, 5%, PS-3, 20%, PS-4, 25%, PS-5, 45%, PS-6, 60%, PS-7, 100%. A Step 0 was added for grade PS-1 to serve as an initial placement for newly hired recruits.

Police and Fire Pay Plan		
Implementation Costs and 15 Year Breakdown		
Scenario 1A (100% Service Credit for All Ranks)		Change
Current Salaries and Benefits	\$ 41,948,035	\$ 5,636,193
Initial Implementation Costs	\$ 47,584,228	
Year 1	\$ 48,442,400	\$ 858,172
Year 2	\$ 48,964,522	\$ 522,122
Year 3	\$ 49,450,824	\$ 486,302
Year 4	\$ 49,909,708	\$ 458,884
Year 5	\$ 50,352,088	\$ 442,380
Year 6	\$ 50,765,562	\$ 413,474
Year 7	\$ 51,142,536	\$ 376,974
Year 8	\$ 51,502,879	\$ 360,342
Year 9	\$ 51,858,952	\$ 356,073
Year 10	\$ 52,197,413	\$ 338,460
Year 11	\$ 52,502,318	\$ 304,905
Year 12	\$ 52,786,463	\$ 284,145
Year 13	\$ 53,028,011	\$ 241,548
Year 14	\$ 53,215,857	\$ 187,846
Year 15	\$ 53,253,938	\$ 38,082

Police Department							
Proposed Pay Scale (15 Step Universal)							
	PS-1	PS-2	PS-3	PS-4	PS-5	PS-6	PS-7
Step	Police Officer	Field Training Officer	Sergeant	Lieutenant	Captain	Asst. Chief	Chief
Step 0	\$ 51,000.00						
Step 1	51,318.47	53,884.39	61,582.16	64,148.08	74,411.78	82,109.55	102,636.93
Step 2	52,601.43	55,231.50	63,121.71	65,751.78	76,272.07	84,162.28	105,202.86
Step 3	53,916.46	56,612.29	64,699.76	67,395.58	78,178.87	86,266.34	107,832.93
Step 4	55,264.37	58,027.59	66,317.25	69,080.47	80,133.34	88,423.00	110,528.75
Step 5	56,645.98	59,478.28	67,975.18	70,807.48	82,136.68	90,633.57	113,291.97
Step 6	58,062.13	60,965.24	69,674.56	72,577.67	84,190.09	92,899.41	116,124.27
Step 7	59,513.69	62,489.37	71,416.42	74,392.11	86,294.85	95,221.90	119,027.37
Step 8	61,001.53	64,051.61	73,201.84	76,251.91	88,452.22	97,602.45	122,003.06
Step 9	62,526.57	65,652.90	75,031.88	78,158.21	90,663.52	100,042.51	125,053.14
Step 10	64,089.73	67,294.22	76,907.68	80,112.16	92,930.11	102,543.57	128,179.46
Step 11	65,691.98	68,976.57	78,830.37	82,114.97	95,253.36	105,107.16	131,383.95
Step 12	67,334.27	70,700.99	80,801.13	84,167.84	97,634.70	107,734.84	134,668.55
Step 13	69,017.63	72,468.51	82,821.16	86,272.04	100,075.57	110,428.21	138,035.26
Step 14	70,743.07	74,280.23	84,891.69	88,428.84	102,577.45	113,188.92	141,486.14
Step 15	72,511.65	76,137.23	87,013.98	90,639.56	105,141.89	116,018.64	145,023.30
Current Pay Scale							
Step	Police Officer	Field Training Officer	Sergeant	Lieutenant	Captain	Asst. Chief	Chief
Step 1	\$ 48,141.15	49,585.38	55,110.10	59,291.83	70,442.16	78,805.27	99,015.60
Step 2	48,863.05	50,328.94	55,937.02	60,180.90	71,499.12	79,987.25	100,500.81
Step 3	49,596.02	51,083.90	56,776.08	61,083.90	72,571.42	81,187.08	102,008.57
Step 4	50,340.06	51,850.26	57,627.66	62,000.09	73,660.16	82,405.12	103,538.81
Step 5	51,095.17	52,628.03	58,492.06	62,929.89	74,764.97	83,641.03	105,091.55
Step 6	51,861.74	53,417.59	59,369.35	63,873.98	75,886.25	84,895.51	106,668.22
Step 7	52,639.37	54,218.55	60,259.85	64,832.00	77,024.62	86,168.93	108,268.11
Step 8	53,429.13	55,032.00	61,163.93	65,804.66	78,180.18	87,461.62	109,892.31
Step 9	54,230.67	55,857.59	62,081.18	66,791.58	79,352.82	88,773.62	111,540.43
Step 10	55,044.02	56,695.34	63,012.42	67,793.52	80,543.03	90,105.25	113,213.54
Step 11	55,869.52	57,545.61	63,957.56	68,810.48	81,751.10	91,456.54	114,911.67
Step 12	56,707.50	58,408.73	64,917.00	69,842.44	82,977.35	92,828.56	116,635.50
Step 13	57,558.35	59,285.10	65,890.74	70,890.10	84,222.18	94,220.92	118,385.07
Step 14	58,421.71	60,174.36	66,879.11	71,953.47	85,485.25	95,634.33	120,160.70
Step 15	59,297.88	61,076.82	67,882.11	73,032.93	86,767.53	97,068.85	121,963.11
Step 16	60,187.33	61,992.95	68,900.50	74,128.47	88,069.23	98,524.79	123,792.70
Step 17	61,090.31	62,923.02	69,933.86	75,240.43	89,390.13	100,002.53	125,649.42
Step 18	62,006.53	63,866.73	70,982.95	76,368.79	90,731.06	101,502.75	127,534.35
Step 19	62,936.68	64,824.78	72,047.78	77,514.35	92,092.00	103,025.15	129,447.16
Step 20	63,880.76	65,797.18	73,128.64	78,677.03	93,473.30	104,570.74	131,388.90

Fire and Rescue							
Proposed Pay Scale (15 Step Universal)							
	PS-1	PS-2	PS-3	PS-4	PS-5	PS-6	PS-7
Step	Firefighter	Apparatus Operator	Lieutenant	Captain	Battalion Chief	Deputy Chief	Chief
Step 0	\$ 51,000.00						
Step 1	51,318.47	53,884.39	61,582.16	64,148.08	74,411.78	82,109.55	102,636.93
Step 2	52,601.43	55,231.50	63,121.71	65,751.78	76,272.07	84,162.28	105,202.86
Step 3	53,916.46	56,612.29	64,699.76	67,395.58	78,178.87	86,266.34	107,832.93
Step 4	55,264.37	58,027.59	66,317.25	69,080.47	80,133.34	88,423.00	110,528.75
Step 5	56,645.98	59,478.28	67,975.18	70,807.48	82,136.68	90,633.57	113,291.97
Step 6	58,062.13	60,965.24	69,674.56	72,577.67	84,190.09	92,899.41	116,124.27
Step 7	59,513.69	62,489.37	71,416.42	74,392.11	86,294.85	95,221.90	119,027.37
Step 8	61,001.53	64,051.61	73,201.84	76,251.91	88,452.22	97,602.45	122,003.06
Step 9	62,526.57	65,652.90	75,031.88	78,158.21	90,663.52	100,042.51	125,053.14
Step 10	64,089.73	67,294.22	76,907.68	80,112.16	92,930.11	102,543.57	128,179.46
Step 11	65,691.98	68,976.57	78,830.37	82,114.97	95,253.36	105,107.16	131,383.95
Step 12	67,334.27	70,700.99	80,801.13	84,167.84	97,634.70	107,734.84	134,668.55
Step 13	69,017.63	72,468.51	82,821.16	86,272.04	100,075.57	110,428.21	138,035.26
Step 14	70,743.07	74,280.23	84,891.69	88,428.84	102,577.45	113,188.92	141,486.14
Step 15	72,511.65	76,137.23	87,013.98	90,639.56	105,141.89	116,018.64	145,023.30
Current Pay Scale							
Step	Firefighter	Apparatus Operator	Lieutenant	Captain	Battalion Chief	Deputy Chief	Chief
Step 1	\$ 48,141.15	49,534.95	55,110.10	59,291.83	70,442.16	78,805.27	99,015.60
Step 2	48,863.05	50,277.90	55,937.02	60,180.90	71,499.12	79,987.25	100,500.81
Step 3	49,596.02	51,031.99	56,776.08	61,083.90	72,571.42	81,187.08	102,008.57
Step 4	50,340.06	51,797.46	57,627.66	62,000.09	73,660.16	82,405.12	103,538.81
Step 5	51,095.17	52,574.33	58,492.06	62,929.89	74,764.97	83,641.03	105,091.55
Step 6	51,861.74	53,363.05	59,369.35	63,873.98	75,886.25	84,895.51	106,668.22
Step 7	52,639.37	54,163.53	60,259.85	64,832.00	77,024.62	86,168.93	108,268.11
Step 8	53,429.13	54,976.16	61,163.93	65,804.66	78,180.18	87,461.62	109,892.31
Step 9	54,230.67	55,800.57	62,081.18	66,791.58	79,352.82	88,773.62	111,540.43
Step 10	55,044.02	56,637.85	63,012.42	67,793.52	80,543.03	90,105.25	113,213.54
Step 11	55,869.52	57,487.30	63,957.56	68,810.48	81,751.10	91,456.54	114,911.67
Step 12	56,707.50	58,349.53	64,917.00	69,842.44	82,977.35	92,828.56	116,635.50
Step 13	57,558.35	59,224.68	65,890.74	70,890.10	84,222.18	94,220.92	118,385.07
Step 14	58,421.71	60,113.04	66,879.11	71,953.47	85,485.25	95,634.33	120,160.70
Step 15	59,297.88	61,014.98	67,882.11	73,032.93	86,767.53	97,068.85	121,963.11
Step 16	60,187.33	61,930.09	68,900.50	74,128.47	88,069.23	98,524.79	123,792.70
Step 17	61,090.31	62,859.16	69,933.86	75,240.43	89,390.13	100,002.53	125,649.42
Step 18	62,006.53	63,801.81	70,982.95	76,368.79	90,731.06	101,502.75	127,534.35
Step 19	62,936.68	64,758.75	72,047.78	77,514.35	92,092.00	103,025.15	129,447.16
Step 20	63,880.76	65,730.34	73,128.64	78,677.03	93,473.30	104,570.74	131,388.90

Salaries By Rank									
Comparison vs Current Salary									
Police									
		Recruit	Officer	FTO	Sergeant	Lieutenant	Captain	Asst. Chief	Chief
Tuscaloosa (Current)	Min	\$ 48,141	\$ 48,141	\$ 49,585	\$ 55,110	\$ 59,292	\$ 70,442	\$ 78,805	\$ 99,016
	Max	\$ 48,141	\$ 63,881	\$ 65,797	\$ 73,129	\$ 78,677	\$ 93,473	\$ 104,571	\$ 131,389
Birmingham	Min	\$ 38,730	\$ 38,730		\$ 44,824				
		-19.55%	-19.55%		-18.66%				
	Max	\$ 38,730	\$ 66,248		\$ 69,555				
		-19.55%	3.71%		-4.89%				
Hoover	Min	\$ 47,123	\$ 47,123		\$ 52,322	\$ 60,630	\$ 76,574	\$ 81,136	\$ 119,656
		-2.12%	-2.12%		-5.06%	2.26%	8.71%	2.96%	20.85%
	Max	\$ 47,123	\$ 84,625		\$ 93,963	\$ 108,883	\$ 137,516	\$ 145,709	\$ 214,884
		-2.12%	32.47%		28.49%	38.39%	47.12%	39.34%	63.55%
Shelby County	Min	\$ 42,869	\$ 42,869		\$ 54,683	\$ 67,621	\$ 78,062		
		-10.95%	-10.95%		-0.77%	14.05%	10.82%		
	Max	\$ 42,869	\$ 63,752		\$ 72,155	\$ 89,232	\$ 103,002		
		-10.95%	-0.20%		-1.33%	13.42%	10.19%		
Bessemer	Min	\$ 34,902	\$ 34,902		\$ 40,414	\$ 49,109	\$ 62,691		\$ 79,997
		-27.50%	-27.50%		-26.67%	-17.17%	-11.00%		-19.21%
	Max	\$ 34,902	\$ 54,140		\$ 62,691	\$ 76,190	\$ 97,261		\$ 124,114
		-27.50%	-15.25%		-14.27%	-3.16%	4.05%		-5.54%
Montgomery	Min	\$ 38,236	\$ 39,456	\$ 36,689	\$ 44,664	\$ 49,225	\$ 57,188	\$ 66,709	\$ 103,200
		-20.57%	-18.04%	-26.01%	-18.95%	-16.98%	-18.82%	-15.35%	4.23%
	Max	\$ 38,236	\$ 51,661	\$ 54,816	\$ 66,733	\$ 73,547	\$ 85,444	\$ 99,672	\$ 154,193
		-20.57%	-19.13%	-16.69%	-8.75%	-6.52%	-8.59%	-4.68%	17.36%
Huntsville	Min	\$ 41,330	\$ 41,330		\$ 50,066	\$ 57,699	\$ 63,523	\$ 70,013	\$ 84,843
		-14.15%	-14.15%		-9.15%	-2.69%	-9.82%	-11.16%	-14.31%
	Max	\$ 41,330	\$ 70,117		\$ 84,947	\$ 97,885	\$ 107,806	\$ 118,810	\$ 143,978
		-14.15%	9.76%		16.16%	24.41%	15.33%	13.62%	9.58%

Salaries By Rank									
Comparison vs Proposed Salary									
Police									
		Recruit	Officer	FTO	Sergeant	Lieutenant	Captain	Asst. Chief	Chief
Tuscaloosa (Pay Plan)	Min	\$ 51,000	\$ 51,318	\$ 53,884	\$ 61,582	\$ 64,148	\$ 74,412	\$ 82,110	\$ 102,637
	Max	\$ 51,000	\$ 72,512	\$ 76,137	\$ 87,014	\$ 90,640	\$ 105,142	\$ 116,019	\$ 145,023
Birmingham	Min	\$ 38,730	\$ 38,730		\$ 44,824				
		-24.06%	-24.53%		-27.21%				
	Max	\$ 38,730	\$ 66,248		\$ 69,555				
		-24.06%	-8.64%		-20.06%				
Hoover	Min	\$ 47,123	\$ 47,123		\$ 52,322	\$ 60,630	\$ 76,574	\$ 81,136	\$ 119,656
		-7.60%	-8.18%		-15.04%	-5.48%	2.91%	-1.19%	16.58%
	Max	\$ 47,123	\$ 84,625		\$ 93,963	\$ 108,883	\$ 137,516	\$ 145,709	\$ 214,884
		-7.60%	16.71%		7.99%	20.13%	30.79%	25.59%	48.17%
Shelby County	Min	\$ 42,869	\$ 42,869		\$ 54,683	\$ 67,621	\$ 78,062		
		-15.94%	-16.47%		-11.20%	5.41%	4.91%		
	Max	\$ 42,869	\$ 63,752		\$ 72,155	\$ 89,232	\$ 103,002		
		-15.94%	-12.08%		-17.08%	-1.55%	-2.04%		
Bessemer	Min	\$ 34,902	\$ 34,902		\$ 40,414	\$ 49,109	\$ 62,691		\$ 79,997
		-31.56%	-31.99%		-34.37%	-23.44%	-15.75%		-22.06%
	Max	\$ 34,902	\$ 54,140		\$ 62,691	\$ 76,190	\$ 97,261		\$ 124,114
		-31.56%	-25.34%		-27.95%	-15.94%	-7.50%		-14.42%
Montgomery	Min	\$ 38,236	\$ 39,456	\$ 36,689	\$ 44,664	\$ 49,225	\$ 57,188	\$ 66,709	\$ 103,200
		-25.03%	-23.12%	-31.91%	-27.47%	-23.26%	-23.15%	-18.76%	0.55%
	Max	\$ 38,236	\$ 51,661	\$ 54,816	\$ 66,733	\$ 73,547	\$ 85,444	\$ 99,672	\$ 154,193
		-25.03%	-28.75%	-28.00%	-23.31%	-18.86%	-18.73%	-14.09%	6.32%
Huntsville	Min	\$ 41,330	\$ 41,330		\$ 50,066	\$ 57,699	\$ 63,523	\$ 70,013	\$ 84,843
		-18.96%	-19.46%		-18.70%	-10.05%	-14.63%	-14.73%	-17.34%
	Max	\$ 41,330	\$ 70,117		\$ 84,947	\$ 97,885	\$ 107,806	\$ 118,810	\$ 143,978
		-18.96%	-3.30%		-2.38%	7.99%	2.53%	2.41%	-0.72%

Salaries By Rank									
Comparison vs Current Salary									
Fire & Rescue									
		Recruit	Firefighter	AO	Lieutenant	Captain	Battalion Chief	Deputy Chief	Chief
Tuscaloosa (Current)	Min	\$ 48,141	\$ 48,141	\$ 49,535	\$ 55,110	\$ 59,292	\$ 70,442	\$ 78,805	\$ 99,016
	Max	\$ 48,141	\$ 63,881	\$ 65,730	\$ 73,129	\$ 78,677	\$ 93,473	\$ 104,571	\$ 131,389
Birmingham	Min	\$ 39,312	\$ 39,312				\$ 64,043	\$ 67,246	\$ 70,616
		-18.34%	-18.34%				-9.08%	-14.67%	-28.68%
	Max	\$ 39,312	\$ 61,006				\$ 99,362	\$ 104,333	\$ 109,533
		-18.34%	-4.50%				6.30%	-0.23%	-16.63%
Hoover	Min	\$ 42,556	\$ 42,556		\$ 52,322				
		-11.60%	-11.60%		-5.06%				
	Max	\$ 42,556	\$ 76,425		\$ 93,963				
		-11.60%	19.64%		28.49%				
Shelby County	Min								
	Max								
Bessemer	Min	\$ 34,902	\$ 34,902		\$ 40,414	\$ 49,109	\$ 62,691		\$ 79,997
		-27.50%	-27.50%		-26.67%	-17.17%	-11.00%		-19.21%
	Max	\$ 34,902	\$ 54,140		\$ 62,691	\$ 76,190	\$ 97,261		\$ 124,114
		-27.50%	-15.25%		-14.27%	-3.16%	4.05%		-5.54%
Montgomery	Min	\$ 38,236	\$ 39,456	\$ 36,689	\$ 44,664	\$ 49,225	\$ 57,188	\$ 66,709	\$ 103,200
		-20.57%	-18.04%	-25.93%	-18.95%	-16.98%	-18.82%	-15.35%	4.23%
	Max	\$ 38,236	\$ 51,661	\$ 54,816	\$ 66,733	\$ 73,547	\$ 85,444	\$ 99,672	\$ 154,193
		-20.57%	-19.13%	-16.60%	-8.75%	-6.52%	-8.59%	-4.68%	17.36%
Huntsville	Min	\$ 39,374	\$ 39,374	\$ 41,330		\$ 50,066	\$ 57,699	\$ 61,048	\$ 84,843
		-18.21%	-18.21%	-16.56%		-15.56%	-18.09%	-22.53%	-14.31%
	Max	\$ 39,374	\$ 66,872	\$ 70,117		\$ 84,947	\$ 97,885	\$ 93,725	\$ 143,978
		-18.21%	4.68%	6.67%		7.97%	4.72%	-10.37%	9.58%

Salaries By Rank									
Comparison vs Proposed Salary									
Fire & Rescue									
		Recruit	Firefighter	AO	Lieutenant	Captain	Battalion Chief	Deputy Chief	Chief
Tuscaloosa (Pay Plan)	Min	\$ 51,000	\$ 51,318	\$ 53,884	\$ 61,582	\$ 64,148	\$ 74,412	\$ 82,110	\$ 102,637
	Max	\$ 51,000	\$ 72,512	\$ 76,137	\$ 87,014	\$ 90,640	\$ 105,142	\$ 116,019	\$ 145,023
Birmingham	Min	\$ 39,312	\$ 39,312				\$ 64,043	\$ 67,246	\$ 70,616
		-22.92%	-23.40%				-13.93%	-18.10%	-31.20%
	Max	\$ 39,312	\$ 61,006				\$ 99,362	\$ 104,333	\$ 109,533
		-22.92%	-15.87%				-5.50%	-10.07%	-24.47%
Hoover	Min	\$ 42,556	\$ 42,556		\$ 52,322				
		-16.56%	-17.07%		-15.04%				
	Max	\$ 42,556	\$ 76,425		\$ 93,963				
		-16.56%	5.40%		7.99%				
Shelby County	Min								
	Max								
Bessemer	Min	\$ 34,902	\$ 34,902		\$ 40,414	\$ 49,109	\$ 62,691		\$ 79,997
		-31.56%	-31.99%		-34.37%	-23.44%	-15.75%		-22.06%
	Max	\$ 34,902	\$ 54,140		\$ 62,691	\$ 76,190	\$ 97,261		\$ 124,114
		-31.56%	-25.34%		-27.95%	-15.94%	-7.50%		-14.42%
Montgomery	Min	\$ 38,236	\$ 39,456	\$ 36,689	\$ 44,664	\$ 49,225	\$ 57,188	\$ 66,709	\$ 103,200
		-25.03%	-23.12%	-31.91%	-27.47%	-23.26%	-23.15%	-18.76%	0.55%
	Max	\$ 38,236	\$ 51,661	\$ 54,816	\$ 66,733	\$ 73,547	\$ 85,444	\$ 99,672	\$ 154,193
		-25.03%	-28.75%	-28.00%	-23.31%	-18.86%	-18.73%	-14.09%	6.32%
Huntsville	Min	\$ 39,374	\$ 39,374	\$ 41,330		\$ 50,066	\$ 57,699	\$ 61,048	\$ 84,843
		-22.80%	-23.27%	-23.30%		-21.95%	-22.46%	-25.65%	-17.34%
	Max	\$ 39,374	\$ 66,872	\$ 70,117		\$ 84,947	\$ 97,885	\$ 93,725	\$ 143,978
		-22.80%	-7.78%	-7.91%		-6.28%	-6.90%	-19.22%	-0.72%



10-Year Projection
August 2021

Funding	ACTUAL*	PROJECTED									
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sales/Use Tax Revenues	\$ 20,870,364	\$ 22,142,377	\$ 22,530,000	\$ 22,980,600	\$ 23,440,212	\$ 23,909,016	\$ 24,387,196	\$ 24,874,940	\$ 25,372,439	\$ 25,879,888	\$ 26,397,486
FY 2020 Line of Credit	\$ 7,000,000										
Cost Reimbursement	\$ 109,603	\$ 22,902	\$ 21,500								
Other Income (Rental Income)	\$ 252,874	\$ 108,026	\$ 108,000								
BUILD Grant			\$ 15,000,000								
Transfer from General Fund	\$ 75,000										
Transfer from GF - RFFI	\$ -	\$ 2,270,363									
2020-A Bond Reimbursement		\$ 972,710									
Prior FY Carry Over	\$ -	\$ 7,059,428	\$ 5,860,314	\$ 1,401,379	\$ 3,132,946	\$ 5,685,608	\$ 4,784,785	\$ 4,134,395	\$ 3,740,166	\$ 3,606,307	\$ 3,738,756
Total Available Funds	\$ 28,307,841	\$ 32,575,806	\$ 43,519,814	\$ 24,381,979	\$ 26,573,158	\$ 29,594,624	\$ 29,171,981	\$ 29,009,335	\$ 29,112,605	\$ 29,486,195	\$ 30,136,242
Expenditures											
Bama Theatre - master plan (FY 2025)	\$ 110,715	\$ 77,100									
Benjamin Barnes Branch YMCA (FY 2023)			\$ 500,000								
Bowers Park (FY 2024)			\$ 750,000								
Civil Rights Foundation and Trail (Restart-funded)											
Downtown, Riverfront and Workforce Transit	\$ 5,930	\$ 159,420	\$ 55,500	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600	\$ 1,591,812	\$ 1,623,648	\$ 1,656,121
Downtown-University Corridor (FY 2023)			\$ 750,000								
Dual Enrollment Scholarships	\$ 500,000	\$ 750,000	\$ 765,000	\$ 780,300	\$ 795,906	\$ 811,824	\$ 828,060	\$ 844,621	\$ 861,513	\$ 878,743	\$ 896,318
Elevate Operations and Maintenance (15% Net)	\$ 701,146	\$ 998,854	\$ 2,629,500	\$ 2,697,090	\$ 2,766,032	\$ 2,836,352	\$ 2,908,079	\$ 2,981,241	\$ 3,055,866	\$ 3,131,983	\$ 3,209,623
Environmental Service Fee Reduction	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Experience and Event Venue(s) (FY 2025)		\$ 110,000									
FY 2020 Line of Credit		\$ 3,734,412	\$ 1,129,784	\$ 2,273,804							
FY 2021 Bond Issue		\$ 260,686	\$ 1,060,011	\$ 1,059,796	\$ 1,059,259	\$ 1,058,400	\$ 1,058,982	\$ 1,058,857	\$ 1,059,644	\$ 1,059,716	\$ 1,059,071
FY 2022 Bond Issue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2023 Bond Issue				\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000
FY 2024 Bond Issue					\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350	\$ 3,223,350
FY 2025 Bond Issue						\$ 3,229,850	\$ 3,229,850	\$ 3,229,850	\$ 3,229,850	\$ 3,229,850	\$ 3,229,850
Gateway Discovery Center			\$ 250,000								
Harris-Nicol Water Recreation and Trails (FY 2025)	\$ 37,338	\$ 77,162									
McAbee Senior Center (FY 2023)			\$ 500,000								
McDonald Hughes Phase I	\$ 645,173	\$ 854,827									
McDonald Hughes Phase II (FY 2024)				\$ 500,000							
Northern Riverwalk (FY 2021)	\$ 308,881	\$ 273,340									
Phelps Center (FY 2025)											
Professional Services	\$ 119,145	\$ 201,097									
Project Trinity (FY 2025)											
Public Enhancements (7.5% Net)	\$ 1,125,000	\$ 1,145,650									
Public Safety (15% Net in FY 2022; 20% in FY 2023)	\$ 1,125,000	\$ 1,145,650	\$ 2,629,500	\$ 3,596,120	\$ 3,688,042	\$ 3,781,803	\$ 3,877,439	\$ 3,974,988	\$ 4,074,488	\$ 4,175,978	\$ 4,279,497
Restart Tuscaloosa	\$ 1,416,672	\$ 6,833,328	\$ 6,750,000								
River District Park (FY 2021)	\$ 232,173	\$ 2,767									
Saban Center - Property	\$ 8,001,365										
Saban Center (FY 2024)	\$ 482,510	\$ 1,604,448	\$ 1,000,000	\$ 1,000,000							
Skilled Trades Academy of West Alabama			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Snow Hinton Park - master plan and infrastructure analysis	\$ 128,731	\$ 32,269									
Snow Hinton Park (FY 2023)			\$ 500,000								
Sokol Park (FY 2024)			\$ 1,660,000								
Sokol Park - adaptive use playground	\$ 500,000										
Summer Learning Academies	\$ 250,000	\$ 255,000	\$ 275,000	\$ 280,500	\$ 286,110	\$ 291,832	\$ 297,669	\$ 303,622	\$ 309,694	\$ 315,888	\$ 322,206
Transfer to General Fund (PARA, TPL and IPS)		\$ 2,270,363									
Tuscaloosa National Airport - runway and hangar	\$ 37,904	\$ 572,119									
Tuscaloosa National Airport - terminal/TPD hangar (FY 2025)											
Tuscaloosa Pre-K Initiative	\$ 350,000	\$ 357,000	\$ 364,140	\$ 371,423	\$ 378,851	\$ 386,428	\$ 394,157	\$ 402,040	\$ 410,081	\$ 418,283	\$ 426,649
Tuscaloosa Tennis Center (FY 2023)			\$ 500,000								
Western Riverwalk (FY 2021)	\$ 170,730	\$ -	\$ 15,000,000								
Expenditures	\$ 21,248,413	\$ 26,715,492	\$ 42,118,435	\$ 21,249,033	\$ 20,887,550	\$ 24,809,839	\$ 25,037,586	\$ 25,269,169	\$ 25,506,298	\$ 25,747,439	\$ 25,992,685
Excess Revenues Over Expenditures (Cumulative)	\$ 7,059,428	\$ 5,860,314	\$ 1,401,379	\$ 3,132,946	\$ 5,685,608	\$ 4,784,785	\$ 4,134,395	\$ 3,740,166	\$ 3,606,307	\$ 3,738,756	\$ 4,143,557

*Actual revenues stated as of 9/30/2020; expenditures represent amounts spent or encumbered.

FY 2020 - 2030 Projected Totals	
Available Funds	\$ 288,725,496
Expenditures	\$ 284,581,939
Average Undesignated Balance	\$ 4,298,876

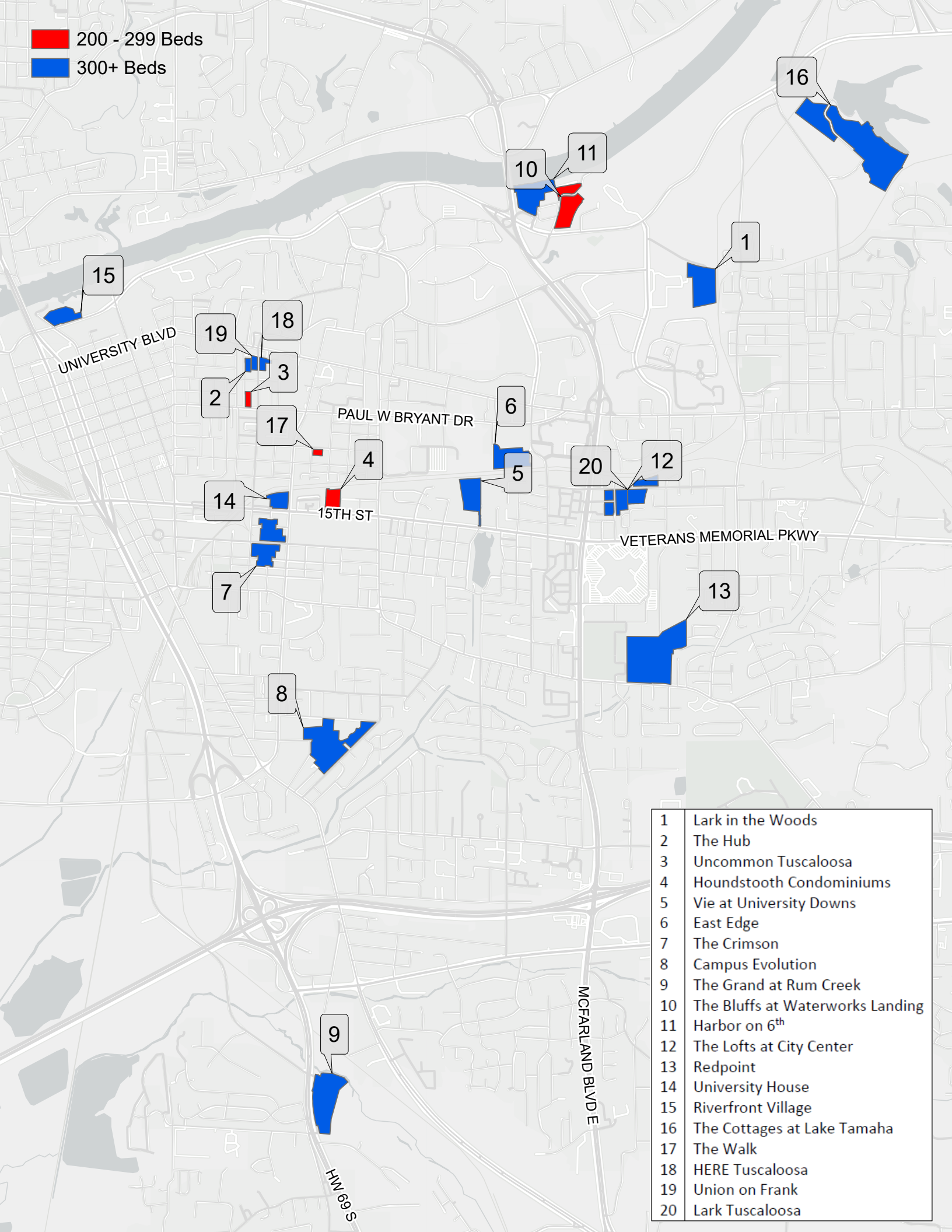
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025



Student-Oriented Development over 200 Beds

<u>Development</u>	<u>Address</u>	<u>Bedrooms</u>
Lark in the Woods	101 Helen Keller Blvd	544
The Hub	521 Red Drew Ave	485
Uncommon Tuscaloosa	1214 Paul W Bryant Dr	296
Houndstooth Condos	700 15th St	290
Vie at University Downs	120 15th St E	360
East Edge	1131 Jackson Ave	774
Campus Life & Style (The Crimson)	1100, 1105 17th St	700
The Path / Campus Evolution Villages	800 31st St	1184
The Grand at Rum Creek	5621 HW 69 S	868
The Bluffs at Waterworks Landing	425, 534, 542 7th Ave NE	284
Harbor on 6th	680 6th Ave NE	628
Lofts at City Center	1324, 1364, 1345 10th Ave E	1226
Redpoint	1100 Hargrove Rd E	1347
University House	1418 10th Ave	555
Riverfront Village	2330 Jack Warner Pkwy	467
Cottages at Lake Tamaha	745 Tamaha Trace NE	1236
The Walk	899 12th St	250
HERE Tuscaloosa	513 Frank Thomas Ave	430
Union on Frank (Fall 22)	530 Frank Thomas Ave	396
Lark Tuscaloosa	1160, 1175 13th St E	698

■ 200 - 299 Beds
■ 300+ Beds



1	Lark in the Woods
2	The Hub
3	Uncommon Tuscaloosa
4	Houndstooth Condominiums
5	Vie at University Downs
6	East Edge
7	The Crimson
8	Campus Evolution
9	The Grand at Rum Creek
10	The Bluffs at Waterworks Landing
11	Harbor on 6 th
12	The Lofts at City Center
13	Redpoint
14	University House
15	Riverfront Village
16	The Cottages at Lake Tamaha
17	The Walk
18	HERE Tuscaloosa
19	Union on Frank
20	Lark Tuscaloosa

Bowers and Sokol Park



Bowers Park	
Projects	Amount
Paving	\$ 511,000
Pool Renovations	\$ 240,000
Tennis Courts Demolition	\$ 95,000
Total	\$ 846,000

Sokol Park	
Projects	Amount
Ballfield Lights - Sokol Park South	\$ 1,313,000
Parking Lots - Sokol Park North	\$ 450,000
Paving	\$ 1,200,000
Watermelon Road Improvements - Sokol Park North	\$ 110,000
Total	\$ 3,073,000

Investments	Amount
Bowers Park	\$ 846,000
Sokol Park	\$ 3,073,000
Contingency (20 percent)	\$ 783,800
Total	\$ 4,702,800

Bowers and Sokol Park

Tuscaloosa County		
Projects	Amount	Funding Source
Bowers Park: Pool Renovations	\$ 240,000	American Rescue Plan
Sokol Park: Ballfield Lights	\$ 1,313,000	American Rescue Plan
Contingency (20 Percent)	\$ 310,600	American Rescue Plan
Total	\$ 1,863,600	

City of Tuscaloosa		
Projects	Amount	Funding Source
Bowers Park: Paving	\$ 511,000	Elevate
Bowers Park: Tennis Court Demolition	\$ 95,000	Elevate
Sokol Park North: New Parking Lots	\$ 450,000	Alabama Trust Fund
Sokol Park North: Watermelon Road Improvements	\$ 110,000	Elevate
Sokol Park: Paving	\$ 1,200,000	Elevate
Contingency (20 Percent)	\$ 473,200	Elevate
Total	\$ 2,839,200	

Cost Share	Amount	Amount
Tuscaloosa County	\$ 1,863,600	39.6%
City of Tuscaloosa	\$ 2,839,200	60.4%
Total	\$ 4,702,800	

Elevate FY 22 Changes



Deletion
New

Changes to Funding Sources

Item	Notes
Sales/Use Tax	Increased FY 21 revenue to \$22,142,377 (was \$20,852,879)
Sales/Use Tax	Increased FY 22 revenue to \$22,530,000 (was \$21,269,937)
Cost Reimbursements	Adjusted FY 2022 amount
BUILD Grant	Added \$15 million in revenue to FY 2022
Transfer from General Fund	Removed amounts in FY 2022-2024 (see the item below)
Transfer from General Fund RFFI	Added amount in FY 2021 (inter-fund loan repaid in full)
2020-A Bond - Cost Reimbursement	Added \$972,710 in revenue

Changes to Expenditures

Item	Notes
Athletic and Event Center	Eliminated and divided revenues between BB YMCA / Exp. Venues
Bama Theatre	Added to FY 25 Bond Issue - \$3,000,000
Benjamin Barnes Branch YMCA	Added to Elevate
Benjamin Barnes Branch YMCA	Established \$500,000 for professional services for FY 22
Benjamin Barnes Branch YMCA	Established \$9,500,000 for construction, FFE
Benjamin Barnes Branch YMCA	Established in FY 23 bond issue
Bowers Park	Moved to FY 24 bond issue from FY 25
Bowers Park	Established \$750,000 in improvements for FY 22
Bowers Park	Decreased from \$10,000,000 to \$9,250,000
Civil Rights Foundation and Trail	Added to Elevate (\$500,000 will be spent from Restart Experience)
Downtown, Riverfront and Workforce Transit	Established \$1,000,000 for FY 23 (was \$337,500)
Downtown, Riverfront and Workforce Transit	Established \$1,000,000 for FY 24 (was \$115,000 with 2% growth thereafter)
Downtown, Riverfront and Workforce Transit	Established base of \$1,500,000 for FY 25 (2% growth thereafter)
Downtown-University Corridor	Moved to FY 23 bond issue from FY 22
Downtown-University Corridor	Increased to \$10,000,000 (was \$7,500,000)
Downtown-University Corridor	Established \$750,000 for professional services for FY 22
Elevate Operations and Maintenance	Increased percentage to 15 percent for FY 22 and thereafter (was 10 percent)
Experience Venue	Re-named to Experience and Event Venues; added \$110,000 to FY 21 for feasibility study
Experience and Event Venues	Decreased bond amount by \$25,000,000 (Saban Center)
Experience and Event Venues	Moved to FY 2025
Experience and Event Venues	Increased bond amount by \$8,000,000 (Athletic and Events Center)
FY 2020 Line of Credit	FY 2021 increased payment to \$3,734,412 to align with City Council action FY 2022 changed to payment of \$1,129,784 (includes principal & interest) FY 2023 changed to include balance of principal plus estimate for interest Previously, there were 3 equal payments of \$2,464,049 per year
FY 2021 Bond Issue	Adjusted FY 2021 and thereafter to include bond contingency debt service
FY 2022 Bond Issue	Eliminated debt service payment (project timing changes)
FY 2023 Bond Issue	Added a debt service payment (project timing changes)
FY 2024 Bond Issue	Adjusted debt service payments for project timing changes
FY 2025 Bond Issue	Adjusted debt service payments for project timing changes
Gateway Discovery Center	Established \$250,000 for professional services in FY 22
Harris Nicol Water Recreation and Trails	Moved to FY 25 bond issue instead of cash in FY 23 and FY 24
McAbee Senior Center	Moved professional services to FY 22 / Decreased from \$800,000 to \$500,000
McAbee Senior Center	Increased bond to \$10,000,000 from \$5,000,000
McAbee Senior Center	Moved to FY 23 bond issue
McDonald Hughes Phase I	Changed FY 21 amount to \$854,827 (was \$506,970)
McDonald Hughes Phase II	Added to FY 24 bond issue - \$7,500,000

Elevate FY 22 Changes

McDonald Hughes Phase II	Established \$500,000 for professional services for FY 23
Phelps Center	Moved to FY 25 bond from FY 24)
Project Trinity	Deleted
Public Enhancements (7.5%)	Eliminated beginning FY 22
Public Safety	Increased to 15 percent beginning FY 22
Public Safety	Increased to 20 percent beginning FY 23
River District Park	Changed FY 21 amount to \$2,767 (was \$15,729)
Saban Center	Established a budget of \$25,000,000
Saban Center	Divided \$2,000,000 for professional services over FY 22 and FY 23
Skilled Trade Academy of West Alabama	Established \$50,000 annually through FY 2030
Snow Hinton Park	Established \$500,000 in FY 22 for professional services
Snow Hinton Park	Moved to FY 23 bond issue from FY 25
Sokol Park	Moved to FY 24 bond issue from FY 25 bond issue
Sokol Park	Established \$1,660,000 in improvements for FY 22
Sokol Park	Decreased Sokol Park from \$9,500,000 to \$7,840,000
Summer Learning Academies	Increased to \$275,000 for FY 22 (was \$260,100)
Tuscaloosa National Airport Terminal	Moved to FY 25 bond issue from FY 24 bond issue
Tuscaloosa National Airport Terminal	Added TPD Hanger to line item
Tuscaloosa Tennis Center	Moved to FY 23 bond issue from FY 22
Tuscaloosa Tennis Center	Increased bond to \$9,500,000 from \$3,500,000
Tuscaloosa Tennis Center	Established \$500,000 for professional services for FY 22
Western Riverwalk	Decreased professional service fees in FY 21 to \$0 (was \$559,270)
Western Riverwalk	Added \$15 million in project costs to FY 22 to offset BUILD grant revenue



Project Financing

FY 2021 Bond Issue	Actual
Northern Riverwalk	\$ 5,500,000
River District Park	\$ 5,500,000
Western Riverwalk	\$ 5,500,000
General Contingency	\$ 5,000,000
Total	\$ 21,500,000
Actual Debt Service (30-year average)*	\$ 1,068,980

FY 2022 Bond Issue	Projected
Total	\$ -
Projected Debt Service**	\$ -

FY 2023 Bond Issue	Projected
Benjamin Barnes Branch YMCA	\$ 9,500,000
Downtown-University Corridor	\$ 10,000,000
McAbee Senior Center	\$ 10,000,000
Snow Hinton Park	\$ 5,000,000
Tuscaloosa Tennis Center	\$ 9,500,000
Total	\$ 44,000,000
Projected Debt Service***	\$ 2,640,000

FY 2024 Bond Issue	Projected
Bowers Park	\$ 9,250,000
McDonald Hughes Phase II	\$ 7,500,000
Saban Center - Construction	\$ 25,000,000
Sokol Park	\$ 7,840,000
Total	\$ 49,590,000
Projected Debt Service***	\$ 3,223,350

FY 2025 Bond Issue	Projected
Bama Theatre	\$ 3,000,000
Experience and Events Venue(s)	\$ 25,890,000
Harris-Nicol Water Recreation and Trails	3,000,000
Phelps Center	5,000,000
Tuscaloosa National Airport - Terminal/TPD hangar	12,800,000
Total	\$ 49,690,000
Projected Debt Service*****	\$ 3,229,850

FY 2025 Projected Annual Debt Service Total	\$ 10,162,180
*\$49,720 per million	FY 2021
**\$57,000 per million	FY 2022
***\$60,000 per million	FY 2023
****\$65,000 per million	FY 2024
*****\$65,000 per million	FY 2025