



Table I: City Sales Tax Rates

City	Population	City Sales Tax Rate
Mobile	187,041	5.0%
Huntsville	215,006	4.5%
Dothan	71,072	4.0%
Decatur	57,938	4.0%
Birmingham	200,733	4.0%
Auburn	76,143	4.0%
Madison	56,933	3.5%
Hoover	92,606	3.5%
Montgomery	200,603	3.5%
Tuscaloosa	99,600	3.0%

**Table II: Outstanding Debt
Governmental Activities**

City	Annual Budget Governmental Activities	Debt	Total Annual Debt Service	Debt Service Per Capita	Debt Service as Percentage of Budget
Huntsville	\$ 454,793,193	\$ 910,451,322	\$ 74,276,679	\$ 345.46	16.3%
Birmingham	\$ 539,186,000	\$ 276,894,000	\$ 38,401,000	\$ 191.30	7.1%
Auburn	\$ 133,378,437	\$ 251,039,999	\$ 22,261,062	\$ 292.36	16.7%
Madison	\$ 64,345,787	\$ 248,131,451	\$ 18,216,090	\$ 319.96	28.3%
Mobile	\$ 347,267,235	\$ 200,820,482	\$ 23,625,789	\$ 126.31	6.8%
Montgomery	\$ 284,251,087	\$ 189,588,622	\$ 23,455,513	\$ 116.93	8.3%
Tuscaloosa	\$ 185,953,587	\$ 113,527,239	\$ 11,069,405	\$ 111.14	6.0%
Hoover	\$ 144,933,712	\$ 94,170,201	\$ 11,783,975	\$ 127.25	8.1%
Decatur	\$ 102,959,796	\$ 42,783,000	\$ 3,858,000	\$ 66.59	3.7%
Dothan	\$ 107,760,088	\$ 16,610,832	\$ 1,776,552	\$ 25.00	1.6%

**Table III: Debt Service as Percentage of Budget
Governmental Activities**

City	Annual Budget Governmental Activities	Debt	Total Annual Debt Service	Debt Service Per Capita	Debt Service as Percentage of Budget
Madison	\$ 64,345,787	\$ 248,131,451	\$ 18,216,090	\$ 319.96	28.3%
Auburn	\$ 133,378,437	\$ 251,039,999	\$ 22,261,062	\$ 292.36	16.7%
Huntsville	\$ 454,793,193	\$ 910,451,322	\$ 74,276,679	\$ 345.46	16.3%
Montgomery	\$ 284,251,087	\$ 189,588,622	\$ 23,455,513	\$ 116.93	8.3%
Hoover	\$ 144,933,712	\$ 94,170,201	\$ 11,783,975	\$ 127.25	8.1%
Birmingham	\$ 539,186,000	\$ 276,894,000	\$ 38,401,000	\$ 191.30	7.1%
Mobile	\$ 347,267,235	\$ 200,820,482	\$ 23,625,789	\$ 126.31	6.8%
Tuscaloosa	\$ 185,953,587	\$ 113,527,239	\$ 11,069,405	\$ 111.14	6.0%
Decatur	\$ 102,959,796	\$ 42,783,000	\$ 3,858,000	\$ 66.59	3.7%
Dothan	\$ 107,760,088	\$ 16,610,832	\$ 1,776,552	\$ 25.00	1.6%

**Table IV: Outstanding Debt
All (Government/Utilities)**

City	Debt	Total Annual Debt Service	Debt Service Per Capita
Huntsville ¹	\$ 961,499,898	\$ 82,340,108	\$ 382.97
Auburn ²	\$ 283,060,913	\$ 25,305,062	\$ 332.34
Birmingham	\$ 276,894,000	\$ 38,401,000	\$ 191.30
Madison	\$ 248,131,451	\$ 18,216,090	\$ 319.96
Mobile	\$ 200,820,482	\$ 23,625,789	\$ 126.31
Tuscaloosa	\$ 194,280,692	\$ 23,051,012	\$ 231.44
Montgomery	\$ 189,588,622	\$ 23,455,513	\$ 116.93
Hoover ⁵	\$ 113,956,382	\$ 13,294,060	\$ 143.56
Dothan ⁴	\$ 99,290,642	\$ 11,131,886	\$ 156.63
Decatur ³	\$ 88,833,000	\$ 8,319,000	\$ 143.58

1. Huntsville operates, maintains and governs sewer
2. Auburn operates, maintains and governs sewer
3. Decatur invests into a countywide utility authority for water, sewer and electric
4. Dothan operates, maintains sewer and electric
5. Hoover operates, maintains and governs sewer (Shelby County)
6. Operates, maintains and governs means the utilities assets and liabilities are reflected on the municipalities comprehensive annual financial report

Utilities

No Obligations

1. Birmingham
2. Madison
3. Mobile
4. Montgomery
5. Decatur (pass through to Decatur Utilities which is a county-wide authority)

Sewer Utilities

Operates, Maintains and Governs⁶

1. Huntsville (sewer)
2. Auburn (sewer)
3. Hoover (sewer in Shelby County limits)

Water and Sewer Utilities

Operates, Maintains and Governs

1. Tuscaloosa

Water, Sewer and Electric Utilities

Operates, Maintains and Governs⁶



WS Indirect Costs

Personnel Operating Area	Basis for consideration	% of WS work	Budget of Operating Area	% of budget allocated to WS activities
Office of the City Attorney	# of documents created	32%	2,010,036	643,212
Human Resources	# of employees	15%	2,836,162	425,424
Accounting and Finance	Total Budgets	31%	4,892,516	1,516,680
Facilities Maintenance	Square footage of City Facilities	41%	5,000,624	2,050,256
Municipal Security	Square footage of City Facilities	41%	650,000	266,500
Information Technology	# of devices managed	17%	5,453,069	927,022
Mayor/Clerk/Communications	# of Council agenda items	46%	1,784,795	821,006
Fleet Maintenance	# of vehicles	39%	1,420,516	554,001
Total indirect Cost Transfer Basis Support				7,204,100
Total transfer to GF for Indirect Costs using 12%				5,936,757

The City of Tuscaloosa maintains a policy that a purchase order must be obtained for all expenditures exceeding \$5,000. If the expenditure exceeds this threshold, the City's "Equipment Form" must be filled out by the requesting department. This assists the Purchasing division of the Accounting and Finance Department in issuing the PO, as well as the Capital Asset team in identifying whether the particular request is capital or operational in nature. The City defines capital expenditures as expenditures made to acquire or significantly improve an asset such as equipment or buildings.

Listed below are the capital expenditures included in the FY 2022 budget, as well as the funding sources for those items.

FY 2022 Capital Expenditure Revenue Sources		
General Fund		\$ 420,000
Restricted Funds - Ambulance Franchise Funds	\$ 104,000	
General Fund Revenues	316,000	
General Fund Facility Renewal Fund		100,000
General Fund Reserve for Future Improvements (GF-RFFI)		1,770,000
Alabama Trust Fund		927,998
Public Safety Capital Fund		3,006,001
Transfer from Elevate - Public Safety Allocation	2,000,000	
Transfer from General Fund	1,006,001	
Public Works Capital Fund		378,485
Elevate Storm Drainage Allocation	276,485	
Transfer from General Fund	82,000	
Contingency	20,000	
American Rescue Plan		14,086,559
General Fund Revenue Losses	6,488,159	
Water and Sewer Fund Revenue Losses	6,850,000	
Elevate Fund Revenue Losses	748,400	
Total Capital Expenditures		\$ 20,689,043

Listed below are the FY 2022 capital expenditure allocation, split out by Infrastructure and Public Services, Police, Fire and Rescue and Information Technology.

FY 2022 Capital Expenditure Allocation - Infrastructure and Public Services		
Environmental Services Projects		\$ 543,000
ESD - Parking Lot	\$ 500,000	
ESD - Wash Rack	35,000	
ESD - Glass over recycling	8,000	
(2) Shuttle Trucks		180,000
(4) Knucklebooms		700,000
54" Mower		14,000
60" Mower		14,000
Leaf Suction Truck		250,000

FY 2022 Capital Expenditure Allocation - Infrastructure and Public Services (continued)

Rear Garbage Loader	\$	195,000
(2) Squad Trucks		96,000
Tilt Trailer		11,000
Dual Flail Mower		96,000
(2) 3/4 Ton Trucks		82,000
(2) Recycling Trucks		350,000
Hydraulic Excavator		155,000
	\$	2,686,000.00

FY 2022 Capital Expenditure Allocation - Fire and Rescue

Fire Station #6 Engineering	\$	2,000,000
Fire Station Improvements		305,000
1/2 Ton Truck		50,000
1 Ton Truck		54,000
(2) Extrication Equipment		55,000
(2) Dive Gear		15,000
	\$	2,479,000

FY 2022 Capital Expenditure Allocation - Police

(8) Motorcycles	\$	240,000
(20) SUV's		1,300,000
(2) 1/2 Ton Crew Cab Trucks		110,000
(15) 1/2 Ton Crew Cab Trucks		600,000
(3) 1/2 Ton Trucks		84,000
New K9		25,000
Optics Equipment		55,000
	\$	2,414,000

FY 2022 Capital Expenditure Allocation - Information and Technology

Public Safety Radio System Payment – Year 3 of 7	\$	936,001
Cyber Intel Technology - TPD		225,000
IT Servers		97,000
Cisco ISE Network Access Control Panel		86,000
SIEM Platform		65,000
Office Management Software - OCA		50,000
Compstat/Productivity Spillman Software - TPD		35,000
	\$	1,494,001

FY 2022 Capital Expenditure Allocation - General Capital Projects

Oak Glen Turn Around	\$	20,000
Comprehensive Plan		20,000
City Hall ADA Access		100,000
Patton Lake		1,000,000

FY 2022 Capital Expenditure Allocation - Capital Projects *(continued)*

Protective Storm Purchases	\$	1,276,485
Campus Water Distribution		4,000,000
Lift Station #10/#11		2,000,000
University Blvd Emergency Sanitary Sewer Repair - 2200 Block		350,000
WS Projects Contingency		500,000
	\$	9,266,485

FY 2022 Capital Expenditure Allocation - Agencies

Sokol Park North - Parking Lot	\$	450,000
PARA - Bowers/Sokol Parks Contingency		477,998
Ol' Colony Capital Equipment		287,159
Park Maintenance Dump Truck		140,000
Monnish Park Restroom Refurbishment		120,000
Phelps Center Maintenance		126,000
Jaycee Park Restroom Restoration		306,000
Kaulton Park Improvements		250,000
Springbrook Park Paved Walking Track		32,400
Jaycee Park Pavilion Refurbishment		60,000
Ol' Colony Golf Course Green Restoration		100,000
	\$	2,349,557

FY 2022 Capital Expenditure Allocation – Total

Infrastructure and Public Services	\$	2,686,000
Fire and Rescue		2,479,000
Police		2,414,000
Information Technology		1,494,001
Capital Projects		9,266,485
Agencies		2,349,557
	\$	20,689,043

With the exception of the following recurring payments, all capital expenditures included in the FY 2022 budget are non-recurring expenditures.

- »»» **Public Safety Radio System:** In FY 2019, the City of Tuscaloosa entered into a seven-year lease purchase agreement with Motorola for the Public Safety Radio Communications System. This system provides the leading edge in emergency and disaster response capabilities. Its ability to provide real-time information sharing among the first responders aligns with the Mayor's core beliefs that all Citizens will be safe in all areas of our City. The FY 2022 payment of \$936,001 will be the third payment of the seven.

Alongside the above-mentioned capital expenditures, \$6,054,317 has been allocated for the 2022 City-wide Resurfacing project funded through the FY 2022 estimated gas tax distribution, Restart Tuscaloosa and savings from previous paving projects within various capital funds.

FY 2022 City-wide Resurfacing Project - Revenue Sources	
Restart Tuscaloosa	\$ 3,500,000
ARP	1,125,000
FY 2022 Estimated Gasoline Tax Distribution	900,000
Public Works Capital Fund - Elevate	225,000
GF-RFFI Contingency	195,978
2019-B Warrant Contingency	74,823
2019-A Warrant Contingency	33,516
Total Budget for the 2022 City-wide Resurfacing Project	\$ 6,054,317



WS Indirect Costs

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Office of the City Attorney	# of documents created	32%	2,010,036	643,212
Human Resources	# of employees	15%	2,836,162	425,424
Accounting and Finance	Total Budgets	31%	4,892,516	1,516,680
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Mayor/Clerk/Communications	# of Council agenda items	46%	1,784,795	821,006
Fleet Maintenance	# of vehicles	39%	1,420,516	554,001
Total indirect Cost Transfer Basis Support				7,204,100
Total transfer to GF for Indirect Costs using 12%				5,936,757



Water and Sewer 10 Year Plan

	Short-Term Project Recommendations Years 2022 - 2026	Long-Term Project Recommendations Years 2027-2031
Ed Love Basin Sealing	1,525,000	4,575,000
Ed Love Isolation Channel	100,000	
Ed Love Raw Water Station *	12,000,000	
Ed Love Replace FW Electric Motors	600,000	
Water Meter Upgrades/AMI *	3,500,000	2,800,000
Guildswood Water Improvements (Council District 1)	600,000	
Campus Area Water* (Council District 1)	4,000,000	
Southmont Drive/Dogwood Lane Water Upgrades (Council District 7)	250,000	
Arlington/Orange Street Sewer Replacment (Council District 7)	2,500,000	
Mercedes Force Main	7,530,250	10,075,625
Manhole #6978	2,500,000	
Queen City Private Sewer Upgrades*(Council District 4)	3,000,000	
Brooksdale Sewer Replacment (Council District 7)	2,000,000	
Rehab/Special Projects		9,000,000
Digester Mixing Upgrades	2,610,000	
Fletcher WRRF Equalization Basin	2,000,000	
Lift Station 15 Motor Control Upgrades (Council District 6)		1,600,000
Lift Station 22 Force Main Replacement and Water Characterization	2,000,000	
Lift Station 3 Motor, Pump, and Control Upgrades and Bypass Standpipe Installation	4,000,000	
Lift Station 42 Rehab (Council District 6)	3,500,000	
Lift Station Generator Replacement	333,333	555,555
Lift Station 10 & 11 Upgrades (Council District 5)	2,000,000	
Safety Equipment Replacement	250,000	250,000
Fletcher WRRF Basin Gates Inspection and Rehab		75,000
Fletcher WRRF Septage and Solids Improvements	1,000,000	
Fletcher WRRF Secondary Aeration Diffuser Replacement and Leak Repair*	1,180,000	
Fletcher WRRF Secondary Effluent Pumps Repair and Replacement	900,000	
Fletcher Transformer Repair/Replacement	2,000,000	
Fletcher WRRF UV Replacement*		7,500,000
SCADA/Security Improvements	2,900,000	2,900,000
Fletcher WRRF Security Upgrades	750,000	
Ed Love Water Treatment Plant	6,533,205	6,533,205
Jerry Plott Water Treatment Plant	3,372,210	3,372,210
Lakes Office	884,870	
Fletcher Water Resource Recovery Facility	408,360	
Collections System Building	733,260	733,260
Water Distribution	2,372,360	2,372,360
Lakes Aerator Repair		7,000,000
Jerry Plott Water Treatment Plant Phase I Expansion (Council District 3)		14,000,000
Fletcher Water Resource Recovery Facility		58,000,000
Northwest Sewer Line (Council District 3)	12,000,000	
Eastern Sewer Line (Council Districts 6 & 7)		12,000,000
Eastern Area Alternate Water Source		12,400,000
Sub-total	91,832,848	155,742,215
Contingency (20%)	18,366,570	31,148,443
Total Project Costs	110,199,418	186,890,658

* = Bid Ready

	Short-Term Years 2022 - 2026	Long-Term Years 2027 - 2031
Revenues	136,505,030	224,105,288
Project Costs	110,199,418	186,890,658
Debt Service	13,500,000	36,900,000
Remaining	12,805,612	314,630