

FISCAL YEAR 2023

INVESTING *IN OUR FUTURE*
& DELIVERING *ON OUR PROMISES*
ADOPTED BUDGET





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Presented By:
Walter Maddox
Mayor

Matthew Wilson
Councilor (District 1)

Norman Crow
Councilor (District 3)

Kip Tyner
Councilor (District 5)

Raeven Howard
Councilor (District 2)

Lee Busby
Councilor (District 4)

John Faile
Councilor (District 6)

Cassius Lanier
Councilor (District 7)

Department Heads

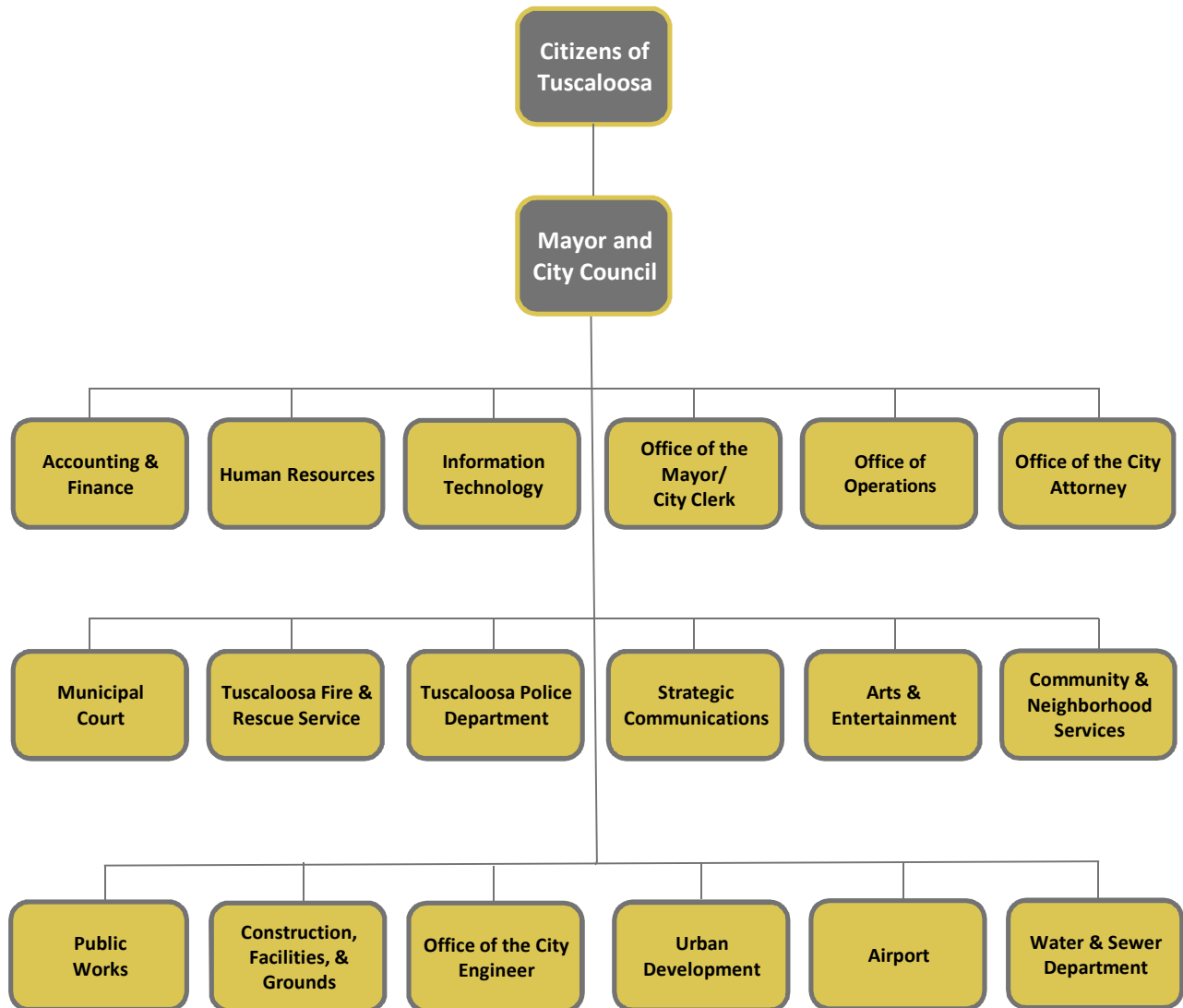
Accounting & Finance	Carly Standridge	Municipal Court	Marion Williams
Airport	Jeff Powell	Office of the City Attorney	Scott Holmes
Arts & Entertainment	Kay Day	Office of the City Engineer	Wendy Shelby
Community & Neighborhood Services	LaParry Howell	Office of Operations	Brendan Moore
Construction, Facilities, & Grounds	Vacant	Office of Urban Development	Ashley Crites
Fire Rescue	Randy Smith	Police	Brent Blankley
Human Resources	LaShonda Kemp	Public Works	Vacant
Information Technology	Jason Foster	Strategic Communications	Richard Rush
Mayor's Office (Clerk)	Brandy Johnson	Water & Sewer Department	Vacant

Budget Team

Carly Standridge - Chief Financial Officer
Becky Scheeff - Deputy Chief Financial Officer
Ashley Price - Associate Director of Budgets & Strategic Planning
London Jenkins - Associate Director of Accounting & Financial Reporting
Rayanna Holcomb - Senior Accountant
Holly Esler - Senior Accountant
Bridgette Riter - Accountant



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tuscaloosa
Alabama**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrell

Executive Director



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September 30, 2022

Councilors,

The City of Tuscaloosa is one of the most financially strong local governments in the nation. Our financial strength is the foundation of the growth Tuscaloosa is, even as the nation experiences inflation and an uncertain economic outlook.

It is my honor to present the fiscal year 2023 adopted operating and capital budgets for your consideration. Dozens of dedicated team members made these budget recommendations possible and I am proud of their work. In particular, I would like to give special recognition to our Accounting & Finance team who has been working diligently the past few months to ensure that the budget submittals reflect our standard of excellence and the achievement of our core beliefs.

FY 2022 Budgets Invested in Making Tuscaloosa Safer and Stronger

FY 2022 demonstrated the potential to jumpstart the City's goal to seize this decade and vastly improve the quality of life in. Below are the major highlights of the FY 2022 operating and capital budgets:

- The General Fund (GF) continued to see rapid recovery with projected growth in major revenue sources over and above budget of 9.58%.
- The GF included investment in a new police and fire pay plan which took effect April 1, 2022. The new pay plan placed officers at the top ranks of salaries in Alabama, and will be essential in recruiting and retaining physically and psychologically fit police officers and firefighters.
- The Water and Sewer Fund (WS) implemented a 10-Year Plan that saw nearly \$50 million in infrastructure investments with a corresponding 5-Year rate increase adopted. These investments will ensure clean drinking water, provide the infrastructure for businesses and industries and expand the opportunities for homebuilding across the City.
- From education to public safety, the investments with Elevate Tuscaloosa continue. New projects during the 2022 year included River District Park, the Benjamin Barnes YMCA, the Downtown-University Corridor project and the Tuscaloosa Tennis Center.
- The City was awarded \$20,529,224 in the federal American Rescue Plan issued by President Biden. Nearly 75% of this funding was appropriated to the funding losses experienced in FY 2020 and FY 2021.

Economic Uncertainty and Price Inflation Concerns

The City has seen a consistent rise in both commodity and infrastructure product supply costing, as well as time delays on supply delivery and availability. Change orders on contracted projects are becoming more and more numerous. In addition, fuel and utility prices are over budget.

During the first six months of FY 2022, the City's month-over-month revenue growth reached double digits as a result of rising prices and our sales tax based major revenue streams. After March, the inflationary prices began to effect City expenditures as well, and many departments experienced overages in expenditure line items.

The administration is addressing this issue by investing resources into these line items at the inflated current product costs factored in with current usage rates. One of the mantras through the budget analysis and preparation cycle has been "truth in advertising" and not speculating on an economic turn in the City's favor. The main expenditure line items where this is evident is Auto Fuel throughout both the General Fund and the Water and Sewer Fund, as well as the chemicals used in water treatment in the Water and Sewer Fund.

In addition to pricing concerns, one of the biggest threats to continued effectiveness of City services is our largest asset: our people. The City is only as strong as the employees that work tirelessly for it. Across the nation, businesses saw an anemic return to and interest in the workforce post-COVID and the City of Tuscaloosa is no different. We have seen smaller applicant pools and higher turnover rates than in the previous decade, all in line with the "Great Resignation" experienced by so many others. The new workforce is evolving and we must evolve with it. Included in this budget is a continued commitment to our employees including a full increased step raise for sworn public safety employees in keeping with the new pay plan adopted in FY 2022 along with a COLA and base step raise for non-public safety employees. There are also budgeted resources for possible signing bonuses to aid with recruitment and retention bonuses for employees accumulating longevity.

FY 2023 Budgets are Poised to Invest in Our Future and Deliver on Promises

Tuscaloosa has always been a great place to live. But now we are on the cusp of, in the words of Mrs. Terry Saban, "becoming elite." The commitments made to future generations are our guidepost and this budget is our plan to deliver on those promises. Below are the major highlights of how the administration proposes to accomplish this through the FY 2023 operating and capital budgets:

- The GF is balanced with revenues and expenses totaling \$175,289,156.
- The GF includes a full year of the implemented police and fire pay plan as well as makes investments towards converting the current Police and Fire Pension to Retirement Systems of Alabama.
- The WS fund includes \$60,984,046 in revenues and \$64,483,984 in expenses (including depreciation, which is a non-cash expense).
- In partnership with the Saban family, CHOM, and Tuscaloosa Children's Theater, Elevate Tuscaloosa is moving forward with the Saban Discovery Center, which will be a 75,000 square-foot immersive STEAM learning center. In addition, an adjoining 72,000 square-

foot event center will be included in the overall master plan for the site. Along with the Tuscaloosa Amphitheater, Riverwalk, River District Park and Rivermarket, a new central hub of City life and activity that will be a revitalized gateway to West Tuscaloosa and termed the River District is being formed.

- In order to keep the City's fleet in good working condition to allow crews and officers alike to provide the elite customer service dictated by our core beliefs, total funds proposed for equipment investment is \$8,037,054.
- A ten-year capital plan for the WS fund will implement a significant investment in our infrastructure totaling \$297,090,076 by FY 2031. These investments will ensure clean drinking water, provide the infrastructure for businesses and industries and expand the opportunities for homebuilding across the City.

The preparation of the FY 2023 budgets has been rewarding and I look forward to continuing our commitment to the citizens of Tuscaloosa.

Sincerely,

A handwritten signature in black ink that reads "Walt Maddox". The signature is written in a cursive, flowing style with a large initial "W" and "M".

Walt Maddox
Mayor

Strategic Planning, Priorities and Issues

The fiscal year 2023 budget development focused on investing in the City's future and delivering on promises. This was accomplished by presenting a financial plan, which continued to invest in our prior year long-term investments, including our ten-year water and sewer plan, the new public safety pay plan, as well as contributions to the public safety escrow for conversion of the current pension plan to the Retirement Systems of Alabama pension plan. In addition, this year's budget allocated level funding to operating departments while scrutinizing additional spending requests and strategically assigning them to align with the Mayor's core beliefs (as outlined below).

1. **Citizens must be safe**, whether crime, fire, medical response or an act of nature, **our response is swift and effective**.
2. **Neighborhood protection** and **economic growth** are achieved through **conservative financial management, comprehensive planning and strategic infrastructure investments**.
3. **All underserved areas** deserve investments that enhance **educational, economic** and **recreational opportunities**.
4. **Elite customer service** is a **shared responsibility** of everyone is our work must be guided by **responsiveness, respect** and **accountability**.

Budgets and Strategic Planning

The fiscal year 2023 budget process was very successful and was made possible by dozens of team members throughout the City. Similar to prior years, the Accounting and Finance Department's budget team began the process by asking each department to level fund their operating budgets based on prior year. Departments were also asked to provide a listing of unfunded initiatives and short-term and long-term goals. Each goal and unfunded initiative was to be tied to one or more of the Mayor's core beliefs and one or more of the policy agenda focus areas. This strategic planning picture from each department provides Council and citizens an understanding of how each request ties into the City's long-term trajectory. This process allows for more discussion of the City's goals as whole, rather than the day-to-day operations of each department. In addition, the discussion surrounding each department's goals highlights any significant changes in priorities year over year. Lastly, as part of the consideration process, the Mayor attended community engagement sessions within each district to better understand the needs of citizens and what they would like to see incorporated in the upcoming budget.

As part of this year's budget process, the Mayor presented recommendations for the General Fund, Water and Sewer operating budgets, American Rescue Plan (ARP) funding and capital funds. The addition of the capital budgets into the Mayor's recommendation has allowed for more transparency and detailed decision making from Council.

Strategic Planning, Priorities and Issues

Current Issues

One of the most challenging current issues facing budget compilation was the increase in inflation. The City has seen a consistent rise in capital expenditures, as well operating costs including fuel and utilities. During the first six months of the year, the City's month-over-month sales tax revenue growth reached double digits as a result of rising prices. In March of 2022, we began to see the effects of the inflationary pressures on our departmental expenditures. As part of the fiscal year 2023 budget, City administration is addressing this issue by investing resources into these line items at the inflated current product costs. Currently, the main expenditure lines where this is evident is auto fuel and chemicals used in the water treatment.

In addition to pricing concerns, one of the biggest threats to continued effectiveness of City services is our largest asset: our people. The City is only as strong as the employees that work tirelessly for it. Across the nation, businesses saw an anemic return to and interest in the workforce post-COVID and the City of Tuscaloosa is no different. We have seen smaller applicant pools and higher turnover rates than in the previous decade, all in line with the "Great Resignation" experienced by so many others. The new workforce is evolving and we must evolve with it. Included in this budget is a continued commitment to our employees including a full increased step raise for sworn public safety employees in keeping with the new pay plan adopted in FY 2022 along with a COLA and base step raise for non-public safety employees. There are also budgeted resources for possible signing bonuses to aid with recruitment and retention bonuses for employees accumulating longevity.

Budget Priorities

High priority items for this budget year included a one-step increase and 2.6% COLA for non-public safety employees, a full step raise for sworn public safety employees, investments into the escrow for the police and fire pension plan conversion, as well as various capital equipment investments.

- » **Investment in Employees:** A 2.6% cost of living adjustment and one step increase is included for all non-public safety employees effective October 1, 2022. An early 2.5% cost of living adjustment was awarded on April 1, 2022. For all sworn public safety employees, a one-step increase has been included.
- » **Police and Fire Pension Conversion:** \$2,658,166 is budgeted as an escrow for the conversion of the Fire and Police Pension plan conversion to the Retirement Systems of Alabama.
- » **Capital Equipment Investments:** The fiscal year 2023 budget includes much needed capital equipment investments which are funded through various sources, including the General Fund, Water and Sewer Fund, General Fund Reserve for Future Improvements, American Rescue Plan and other various capital funds. A listing of approved equipment can be found in the Capital Expenditure section.
- » **Capital Project Investments:** Capital projects were funded through various capital project funds including Elevate Tuscaloosa, General Fund Reserve for Future Improvements, and Water and Sewer Reserve for Future Improvements and American Rescue Plan funding. See the Capital Expenditure section for a listing of all proved projects.

Budget Highlights

As part of the annual budget compilation process, each department prioritized their unfunded requests and discussions were held to review those items during budget hearings with the budget team, Mayor and lastly with City Council. Any issues or items of concern were noted during these meetings and available funding areas strategically applied to ensure the appropriate items were implemented within the budget. The following sections highlight the priorities for the fiscal year 2023 budget by operating fund.

Elevate Tuscaloosa

The 1% tax increase approved by Council and effective October 1, 2019 supports the funding of high priority projects throughout the City of Tuscaloosa in education, infrastructure, economic development and public safety. The objective is to fund the best projects/initiatives that meet the City's standard of excellence. Project highlights are detailed below:

»» *Connectivity*

- Downtown-University corridor improvements
- Downtown, Riverfront and Workforce transit improvements and updates

»» *Cultural Arts and Tourism*

- Development of the Saban Center, an experiential learning and discovery complex
- Event center design and development, which will be located on the Saban Center campus
- Gateway Discovery Center updates and reimagining
- Tuscaloosa Civil Rights Trail funding

»» *Parks and Recreation*

- Harris-Nicol Water recreation and trails
- Phelps Center improvements and build out of the landing
- Sokol Park master plan, including recreational field improvements

»» *Education*

- Investments in Tuscaloosa Pre-K to reach academically at-risk students
- Expansion of Summer Learning Academies
- Career and college ready dual enrollment scholarships
- Scholarships to the Skilled Trades Academy of West Alabama

»» *Public Safety*

- 20% of Elevate Tuscaloosa Fund revenues will be used to assist with funding the public safety pay plan, as well as the future conversion to RSA.

»» *Administration and Operations*

- 15% of net revenues will be set aside annually to cover operating and maintenance expenses of Elevate Tuscaloosa projects.

Budget Highlights

General Fund and Water & Sewer Fund

Health Insurance

- The budget includes a \$50,000 transfer from the General Fund to the City's Health Insurance Fund and \$25,000 from the Water and Sewer Fund to offset the deficit fund balance.
- The adopted fiscal year 2022 budget includes a 6.6% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Investment in Employees

City employees remain a top priority. The FY 2023 budget reflects that by funding a 2.6% cost of living increase (in addition to a 2.5% increase that was early implemented in April 2022) and one step for non-public safety employees, one step increase for sworn public safety employees, continued investment in the public safety pay plan, escrowed funding for the Police and Fire Pension Plan conversion to Retirement Systems of Alabama, as well as funding for incentive and retention bonuses to assist with hiring and retention.

- **Cost of Living and Step Increases:** \$1,638,741 for General Fund and \$380,409 for Water and Sewer budgeted to fund the 2.6% COLA and one step increase for non-sworn, and one step for public safety employees, effective for all employees beginning October 1, 2022
- **Police and Fire Pension RSA Conversion Escrow:** \$2,658,166 is escrowed for future conversion of the Fire and Police Pension to Retirement Systems of Alabama
- **Incentive Bonuses:** \$200,000 has been included within the General Fund for incentive/retention bonuses, along with \$81,820 within the Water and Sewer fund

Agency Funding

Agencies represent 7.2% of the General Fund budget and were funded \$12,670,466. This represents an increase of \$800,232 compared to the fiscal year 2022 budget. New agencies funded this year are as follows:

- **West Alabama Food Bank** will be funded **\$50,000 per year for the next five years** to assist with relocating the Food Bank to Tuscaloosa and expanding it's capacity
- **\$50,000** will be allocated to the **Phoenix House of Tuscaloosa** to fund operational costs and ultimately assist with the treatment of drug and alcohol abuse
- **LIFT Alabama, Inc.** will be funded **\$20,000** to help provide services for students from low-income households at no cost their families

Budget Highlights

Investment in Vehicles, Equipment and Capital Projects

As part of the fiscal year 2023 budget process, vehicles, equipment and capital projects were funded through various revenues sources. These funding sources include the General Fund, General Fund Reserve for Future Improvements Fund, General Fund Facility Renewal Fund, Alabama Trust Fund award, American Rescue Plan award, Public Safety and Public Works Capital Funds, Water and Sewer Fund, Water and Sewer Reserve for Future Improvements Fund, Airport Improvement Fund and Elevate Tuscaloosa Fund. In total, the fiscal year 2023 budget includes **\$45,407,362 in capital expenditures**. Of that, **\$8,097,054** is budgeted for capital equipment and will be distributed as follows:

- The **Airport** will receive **\$310,000 for capital equipment**. New equipment includes, but is not limited to, a fifteen-passenger van and a rotary mower.
- Investments in **Arts and Entertainment** **\$130,000** include an eight passenger van and a fifteen passenger van.
- **Construction, Facilities and Grounds** will receive **\$455,000** for various equipment, including a grapple truck, cargo van, and two ½-ton trucks.
- **Mayor/Clerk** will receive **\$21,000** public records request software.
- **\$290,000** will be invested in the **Public Works Department** for the purchase of a dump truck, a ½-ton truck and a ¾-ton truck.
- **Urban Development** will receive **\$108,000** for three trucks with mobile units.
- **\$1,283,000** will be invested in the **Police Department** for the purchase of 20 new police vehicles and 1 new motorcycle.
- The **Tuscaloosa Fire and Rescue Service** will receive **\$97,559** for rapid intervention team equipment upgrades, seven narcotics safes and other various equipment.
- **Information Technology** will receive **\$140,000** for the purchase of Tyler Content Manager (add-on to current ERP system).
- Investments in **Water and Sewer Equipment** of **\$4,151,494** include but are not limited to, bar screen upgrades, one jet/vac combo truck with accessories, raw sewage pump replacement, one tandem truck with utility bed, and a mini track hoe.
- **\$936,001** will be paid towards the **Public Safety Radio System** lease. This will be year 4 of 7.
- **Human Resources** will receive **\$175,000** for truck tractor.

Budget Highlights

In addition, the following is budgeted for resurfacing and neighborhood drainage projects:

- **\$3,437,500** in **City-wide resurfacing projects** funded through the fiscal year 2023 estimated gas tax distribution, Alabama Trust Fund, and General Fund Reserve for Future Improvements Fund.
- **\$860,000** in **City-wide neighborhood drainage** funded through the General Fund Reserve for Future Improvements Fund and remaining funds within the 2019-A Debt.

Total Adopted Budget Overview

The fiscal year 2023 adopted budgets total \$280,915,044. For the General Fund and Elevate Tuscaloosa Fund, revenues and expenditures are balanced. The Water and Sewer Fund shows budgeted expenses in excess of revenues of \$3,499,938 due to debt service principal payments of \$9,950,000 that will be treated as a reduction of liabilities rather than an expense for financial statement purposes. Excluding this amount, the Water and Sewer Fund would have excess revenues over expenses of \$6,450,062. The chart below summarizes the total adopted budget by revenue source and expenditure use.

	General Fund	Elevate Tuscaloosa Fund	Water and Sewer Fund	Total
Revenues				
Taxes	\$ 97,703,805	\$ 24,999,000	\$ -	\$ 122,702,805
Licenses and Permits	25,449,500	-	-	25,449,500
Fines and Penalties	1,664,800	-	-	1,664,800
Use of Property	135,000	-	32,500	167,500
Charges for Services	2,036,000	-	60,865,481	62,901,481
Intergovernmental	24,685,573	17,149,167	-	41,834,740
Other Operating	874,000	18,000	10,000	902,000
Transfers In	19,811,849	-	41,065	19,852,914
Cost Reimbursements	2,928,629	1,254,000	35,000	4,217,629
Prior Years Excess Revenues	-	721,675.00	-	721,675.00
Total Revenues	\$ 175,289,156	\$ 44,141,842	\$ 60,984,046	\$ 280,415,044

Total Adopted Budget Overview

	General Fund	Elevate Tuscaloosa Fund	Water and Sewer Fund	Total
Expenditures				
Accounting and Finance	\$ 4,167,849	\$ -	\$ 416,000	\$ 4,583,849
Airport	683,040	-	-	683,040.00
Arts & Entertainment	3,004,410	-	-	3,004,410.00
Community & Neighborhood Svc	707,218	-	-	707,218.00
Construction, Facilities, & Grounds	12,292,099	-	-	12,292,099
Council	615,438	-	-	615,438
Fire Rescue	31,719,222	-	-	31,719,222
Human Resources	3,722,647	-	-	3,722,647
Information Technology	7,037,467	-	920,894	7,958,361
Municipal Court	1,183,626	-	-	1,183,626
Office of Operations	1,146,135	-	-	1,146,135
Office of the City Attorney	2,321,286	-	44,059	2,365,345
Office of the City Engineer	2,602,182	-	608,003	3,210,185
Office of the Mayor	805,596	-	-	805,596
Office of Urban Development	3,683,121	-	-	3,683,121
Police	39,252,473	-	-	39,252,473
Public Works	20,213,117	-	-	20,213,117
Strategic Communications	1,829,580	-	-	1,829,580
Water and Sewer Department	-	-	28,837,747	28,837,747
Debt Service	9,949,353	5,776,102	13,343,709	29,069,164
Transfers Out	6,904,224	9,607,374	11,313,572	27,825,170
Other Operating	8,170,640	-	-	8,170,640
Contingency	607,967	-	-	607,967
Agencies	12,670,466	-	-	12,670,466
Elevate – Operations	-	2,392,276	-	2,392,276
Elevate – Education	-	1,466,923	-	1,466,923
Elevate – Connectivity	-	17,249,167	-	17,249,167
Elevate – Cultural Arts & Tourism	-	4,150,000	-	4,150,000
Elevate – Parks & Recreation	-	3,500,000	-	3,500,000
Depreciation	-	-	9,000,000	9,000,000
Total Expenditures	\$ 175,289,156	\$ 44,141,842	\$ 64,483,984	\$ 283,914,982

Schedule of Change between Proposed and Adopted Budget

Detailed below you will find a listing, as well as a schedule of changes between the Mayor's proposed fiscal year 2023 budget and the final fiscal year 2023 adopted budget.

Revenues

Prior year excess revenues (Elevate) - \$(500,000)

- \$500,000 was removed from Education Initiatives related to the proposed Athletic Excellence fund, therefore reducing the carryover excess revenues needed

Expenditures

Council - \$20,000

- \$4,800 for employee car allowance
- \$15,200 for Outside Services

Agencies – \$85,000

- \$85,000 of additional funding was allocated to Tuscaloosa Tourism & Sports Commission (TTSC)

ELEVATE – Education Initiatives - \$(500,000)

- \$500,000 was removed from Education Initiatives related to the proposed Athletic Excellence fund

Contingency (General Fund) - \$(105,000)

- The General Fund Contingency budgeted amount was reduced by \$105,000

	Proposed Budgets (GF, WS & Elevate)	Changes	Adopted Budgets (GF, WS & Elevate)
Revenues			
Taxes	\$122,702,805	-	\$122,702,805
Licenses and Permits	25,449,500	-	25,449,500
Fines and Penalties	1,664,800	-	1,664,800
Use of Property	167,500	-	167,500
Charges for Services	62,901,481	-	62,901,481
Intergovernmental	41,834,740	-	41,834,740
Other Operating	902,000	-	902,000
Transfers In	19,852,914	-	19,852,914
Cost Reimbursements	4,217,629	-	4,217,629
Prior Years Excess Revenues	1,221,675	(500,000)	721,675
Total Revenues	\$ 280,915,044	\$ (500,000)	\$ 280,415,044

Schedule of Change between Proposed and Adopted Budget

	Proposed Budgets (GF, WS & Elevate)	Changes	Adopted Budgets (GF, WS & Elevate)
Expenditures			
Accounting and Finance	\$ 4,583,849	\$ -	\$ 4,583,849
Airport	683,040.00	-	683,040.00
Arts & Entertainment	3,004,410.00	-	3,004,410.00
Community & Neighborhood Svc	707,218.00	-	707,218.00
Construction, Facilities, & Grounds	12,292,099	-	12,292,099
Council	595,438	20,000	615,438
Fire Rescue	31,719,222	-	31,719,222
Human Resources	3,722,647	-	3,722,647
Information Technology	7,958,361	-	7,958,361
Municipal Court	1,183,626	-	1,183,626
Office of Operations	1,146,135	-	1,146,135
Office of the City Attorney	2,365,345	-	2,365,345
Office of the City Engineer	3,210,185	-	3,210,185
Office of the Mayor	805,596	-	805,596
Office of Urban Development	3,683,121	-	3,683,121
Police	39,252,473	-	39,252,473
Public Works	20,213,117	-	20,213,117
Strategic Communications	1,829,580	-	1,829,580
Water and Sewer Department	28,837,747	-	28,837,747
Debt Service	29,069,164	-	29,069,164
Transfers Out	27,825,170	-	27,825,170
Other Operating	8,170,640	-	8,170,640
Contingency	712,967	(105,000)	607,967
Agencies	12,585,466	85,000	12,670,466
Elevate – Operations	2,392,276	-	2,392,276
Elevate – Education	1,966,923	(500,000)	1,466,923
Elevate – Connectivity	17,249,167	-	17,249,167
Elevate – Cultural Arts & Tourism	4,150,000	-	4,150,000
Elevate – Parks & Recreation	3,500,000	-	3,500,000
Depreciation	9,000,000	-	9,000,000
Total Expenditures	\$ 284,414,982	\$ (500,000)	\$ 283,914,982

Budget Process Timeline

The City of Tuscaloosa's budget is a process that spans the entire year and requires collaborative efforts of staff throughout multiple departments. At the beginning of each budget year, the Budget Team meets with the Mayor to discuss priorities and goals, as well as lay down a framework for the upcoming budget process.

Each year, departments and agencies of the City are level funded based on the prior year budget. The Budget Team understands that priorities can change from year to year and therefore, have provided departments the ability to shift resources within their budget as they see fit. For all additional needs which fall outside of level funding, departments are asked to submit their requests in order of priority, as well as tie each request to one or more of the Mayor's core beliefs. During each department's budget hearing, these requests are reviewed by the Mayor and Council, and if approved are included in the upcoming budget.

As part of the initial budget process, departments submit their level funded budget, unfunded initiatives, and well as short and long-term goals. This information is then compiled by the Budget Team and included as part of the draft budget document, which is reviewed during the Mayor's departmental budget hearings. Throughout these budget hearings, departments discuss their budget submission for the upcoming fiscal year, significant changes from the prior year, as well as unfunded requests. During this time, the Mayor will make any additions or changes as he sees fit. Once the Mayor has completed his departmental budget hearings, the Budget Team incorporates the Mayor's changes into the draft budget document. Once the draft budget is completed, the Mayor presents his budget recommendation to citizens and the City Council. A copy of the presentation, copies of the budget document and the presentation are made available to City Council, as well as to citizens through the City's website.

In the weeks following the Mayor's budget presentation, the City Council holds departmental budget hearings in which they review each department's budget submissions, along with the Mayor's recommendations. During these hearings, Council reviews each department's budget submission and unfunded requests, and makes inquiries as necessary. Following the last hearing, the Budget Team incorporates any changes Council has made to the budget document and generates the final budget for adoption. On or before the last City Council meeting prior to the beginning of the new fiscal year, the City Council votes on the proposed budget. The final adopted budget becomes effective October 1st, the start of the new fiscal year. In the week following the adoption of the budget, the final budget document is uploaded to the City's website, as well as provided to each department for their reference.

May-June

- Q&A session for departments with Budget Team
- Budget documents uploaded to internal share folder for departments
- Financial system open for budget input by departments
- Five week period for department heads to enter budget
- Unfunded requests and goals due from departments

July - August

- Draft budget document compiled and provided to the Mayor
- Mayor Departmental Hearings are held
- Mayor finalizes budget document with Budget Team
- Mayor presents budget to City Council

September

- Council Budget Hearings with Departments
- Budget Adoption



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History and General Information

The City of Tuscaloosa is located on the banks of the Black Warrior River and is the regional center of industry, commerce, healthcare and education for the area of West Alabama. The City is the fifth largest in the state with an estimated population of 100,287 in 2018, a growth of over 20% in the last ten years.

Incorporated on December 13, 1819, the City of Tuscaloosa was named after the chieftain of a band of Muskogean-speaking people, Chief Tuskaloosa, who was defeated by Hernando De Soto at the Battle of Mabila in 1540. Tuscaloosa once served as Alabama's capital city from 1826 to 1846. During this period, in 1831, the University of Alabama was established and has greatly contributed to the economic prosperity of the City. Along with this university, Tuscaloosa is home to both Stillman College and Shelton State Community College, creating a thriving hub of education and culture not otherwise found in southern cities of similar size.



Tuscaloosa has been traditionally known as the “Druid City” due to the numerous water oaks planted in its downtown streets since the 1840s. However, in recent years the city has adopted a new moniker “The City of Champions” due to the sports successes of the University of Alabama. No matter the name, Tuscaloosa continues to be deeply rooted in traditions and southern charm that leaves a lasting impression with all who visit.

Government and Organization

Tuscaloosa operates under a mayor-council form of government, led by a mayor and a seven-member city council. The Mayor is elected by the city at-large while the City Council members are elected from single-member districts. Each elected official serves concurrent four-year terms. Responsibility for day-to-day operations of the City rests with the Mayor as chief executive officer. Walt Maddox was elected and sworn in as Mayor in October 2005 after sitting as Councilmember for District Six for four years. All Councilmembers sit on various Council Committees that interact directly with City departments. The City Council directly appoints a municipal court judge.

The City provides a full range of municipal services including police and fire protection, water and sewer services, solid waste collection, construction and maintenance of streets, infrastructure, community services and general government. In addition, the City also provides funding to external agencies of the City spanning education, parks and recreation, industrial development, mental health, arts and entertainment, transit, library and community outreach programs.

Parks and Recreation

The Tuscaloosa County Parks and Recreation Authority (“PARA”), is a County agency that receives large amounts of funding from the City, and operates several parks and activity centers within the City. PARA is known for its participation in work therapy programs with the local Veterans Affairs branch (“VA”). Additional public recreational sites are owned and maintained by the University of Alabama and the Army Corps of Engineers, among other federal agencies. The University’s Arboretum is located on 60 acres, adjacent to the VA Hospital. The arboretum’s primary emphasis is on Alabama’s native flora and fauna. It includes 2.5 miles of walking trails, a wildflower garden, ornamental plants, an experimental garden, a bog garden, an open-air pavilion, a children’s garden, and two greenhouses containing collections of orchids, cacti, and tropical plants. Capitol Park is home to the ruins of the former state capitol building or State House. Other parks in Tuscaloosa include: Tuscaloosa Memorial Park, Tuscaloosa River Walk, J. Oviatt Bowers Park, Snow Hinton Park, Monnish Park, Annette N. Shelby Park, Kaulton Park, Palmore Park and many others.

Transportation

The City is served by Interstates 20/59 and 359, U.S. Highways 11, 43 and 82, and State Highways 69, 171, 215 and 216. The City is served by both motor freight and heavy hauling companies that offer numerous freight transportation options for local industry. Liquid or dry bulk trucking and local cartage trucking are available. The Tuscaloosa County Transit Authority provides bus service for seven different city routes daily. In addition to the regularly scheduled service, vans are available on a call-in basis for the elderly and handicapped and Trolley buses loop from the University through downtown during lunch and evening hours. Greyhound Bus Lines provides passenger bus service to the City. Norfolk Southern and Kansas City Southern Railway provide freight service to the City. Passenger service is provided by Amtrak. The Black Warrior River is part of Alabama’s inland waterway system and bisects Tuscaloosa County. The river connects Tuscaloosa County with the Port of Mobile, via the Tennessee-Tombigbee Waterway, to the Tennessee, Ohio and Mississippi Rivers. The Alabama State Port Authority’s Tuscaloosa-Northport Inland Dock is located in Tuscaloosa County. Parker Towing Company, with headquarters in Tuscaloosa, provides regional and local barge service and is one of the largest barge lines in the Southeast. Tuscaloosa National Airport is a city-owned public-use airport, located 3.5 miles northwest of the City. The airport covers an area of 724 acres and is equipped with two paved and lighted runways (6,499 feet and 4,001 feet). The nearest commercial airline service is at the Birmingham-Shuttlesworth International Airport, which is approximately 58 miles from the City.

Local Economy

The City of Tuscaloosa has a diverse economy and benefits from employment stability provided by major employers including the University of Alabama, Mercedes-Benz International, DCH Health Systems and numerous manufacturing companies. With over 6,000 employees, the University of Alabama continues to be one of the most influential drivers of Tuscaloosa's growing economy. While the University provides a valuable economic benefit, the City must continually manage the growing demand for services, as well as provide a desirable place to live for its residents. This is accomplished through strong fiscal policies and collaborative efforts throughout the City's annual budget process.



In recent years, Tuscaloosa has been named the "Most Livable City in America," one of America's "100 Best Communities for Young People," one of the "50 Best College Towns" and one of the "Best Places to Launch a Small Business".

Demographics

Population

The following table sets forth population statistics for the City of Tuscaloosa, Tuscaloosa County, the State of Alabama and the United States.

	1980	1990	2000	2010	2020*	2021*
City of Tuscaloosa	75,211	77,759	77,906	90,409	99,960	100,618
Tuscaloosa County	137,541	150,522	164,875	194,656	227,153	227,007
State of Alabama	3,894,025	4,040,389	4,447,100	4,785,514	5,024,803	5,039,877
United States	226,542,204	248,718,302	281,421,906	309,327,143	331,501,080	331,893,745

Source: U.S. Census Bureau

*Represents annual estimates as of July 1st

Income Levels

Median family income is defined by the U.S. Census Bureau as the amount which divides the income distribution of families into two equal groups, half having incomes above the median, half having incomes below the median. For the year 2022, the U.S. Department of Housing and Urban Development estimates the following with respect to median family income levels in the jurisdictions indicated:

	Median Family Income
Tuscaloosa MSA	\$77,600
State of Alabama	\$73,600
United States	\$90,000

Source: U.S. Department of Housing and Urban Development.

Employment

Tuscaloosa is the hub of the West Alabama Region with a non-agricultural workforce of over 95,000. Approximately 30% of these individuals are employed in government, healthcare and education with another 16% employed in manufacturing. Automotive, electronics, plastic injection molding, steel, wood products, food products and chemicals are just some of the many industries that make up West Alabama's manufacturing core.

Unemployment Rate

The Tuscaloosa area's unemployment rate is currently 2.9%, a decrease of 0.8% over prior year. The decrease can be attributed to the recovery of our restaurant, travel and retail industries from the COVID-19 crisis over the past two years. The current average unemployment rate is slightly higher than the State of Alabama average of 2.8%, and fell below the U.S. average of 3.7%.

	2020	2021	2022*
Tuscaloosa MSA	7.5%	3.7%	2.9%
State of Alabama	6.5%	3.5%	2.8%
United States	8.1%	5.4%	3.7%

Source: Alabama Department of Labor in cooperation with the Bureau of Labor Statistics

*annual average as of July 2022

Major Employers

The major employers in Tuscaloosa County, their principal activity and the number of employees of each are as follows:

Employer	Product	Approximate # Employees*
The University of Alabama	Higher Education	6,839
Mercedes-Benz U.S. International	Automobile Manufacturing	4,500
DCH Regional Medical Center	Medical Services	3,444
County Board of Education	Public Education	2,411
DCH Northport Medical Center	Medical Services	1,761
City Board of Education	Public Education	1,490
Michelin/BF Goodrich Tire Manufacturing	Aftermarket Tire Manufacturing	1,378
City of Tuscaloosa	City Services	1,303
Veterans Administration Hospital	Specialized Health Care	1,256
SMP Automotive Systems	Automotive Parts	1,246

Source: Tuscaloosa County Economic Development Authority.

Top Taxpayers

Largest Sales Tax Payers

Listed below are the ten largest sales tax payers in the City listed in alphabetical order for the 2021 fiscal year:

Taxpayer	Business or Industry
Academy Sports and Outdoors	Retail
Aramark Educational Services	Food Service
The Home Depot	Retail Building Supply
Lowe's	Retail Building Supply
Publix	Grocery
Sam's Club	Retail
Target Stores	Retail
Tuscaloosa Toyota	Auto Sales
University of Alabama	Higher Education
Wal-Mart Supercenter	Retail

Source: City of Tuscaloosa Accounting and Finance Department, Revenue Division

Based on our most recently audited financial statements for FY 2021, the total sales tax paid to the City directly by the above listed taxpayers for the 2021 fiscal year was \$16,359,869. Per Alabama law, individual taxpayer sales tax amounts paid is confidential information and illegal to disclose.

Largest Property Taxpayers

Listed below are the ten largest property taxpayers in the City and the amount of property taxes paid by each during the tax year ended September 30, 2021. The amounts shown under the heading "Total Property Taxes Paid" represent only the collections from the 13.5 mills levied on property in the City's jurisdiction.

Taxpayer	Total Property Taxes Paid	Total Assessed Value of All Property Within City Limits
Alabama Power Company	\$530,831	\$39,320,780
Phifer Incorporated	237,917	18,157,560
The Greens at Tuscaloosa	135,994	10,073,620
Bolta US LTD	125,303	9,281,700
ZF Chassis Systems	115,555	8,559,660
Woodlands of Tuscaloosa LLC	106,650	7,900,000
Tamko Roofing Products Inc	103,493	7,666,160
Cedar Crest Land LLC	97,610	7,230,340
Jefferson Loft LLC	97,214	7,201,000
University House Tuscaloosa LLC	94,521	7,001,520
Total	\$1,645,088	\$122,392,340

Source: Tuscaloosa County Tax Assessor and Tuscaloosa County Tax Collector



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Major Revenue Sources of the City

Revenue Budget Methodology and Projections

The City's revenue budget methodology is very conservative and uses an incremental approach when it comes to formulating next year budget amounts. The City uses trend analysis to project current year revenues, which are then used as the baseline for the upcoming year, with little to no growth factored in. For example, if sales tax for the current year is trending 1.5% higher than the prior year, that percentage is used to project remaining revenues for the current year. For the next year, we use the projected current year amounts as a starting point. Depending on the revenue source and historical trends, we may add growth into our projection if the historical trends support the growth factor.

General Fund

Throughout fiscal year 2022, the inflationary environment we have seen has had a positive impact on various revenues and of course, a resulting negative impact on our operating and capital expenditures. As a result, the City has taken a very conservative approach in budgeting the majority of our revenues for fiscal year 2023 by budgeting little to no growth. We feel given the uncertainty surrounding the current economic environment this was a necessary approach to ensure we can remain flexible in our operating budgets for the upcoming year.

For the upcoming budget year, our budgeted revenues for FY 2023 are \$17,638,579 higher than FY 2022, representing an 11% increase overall.

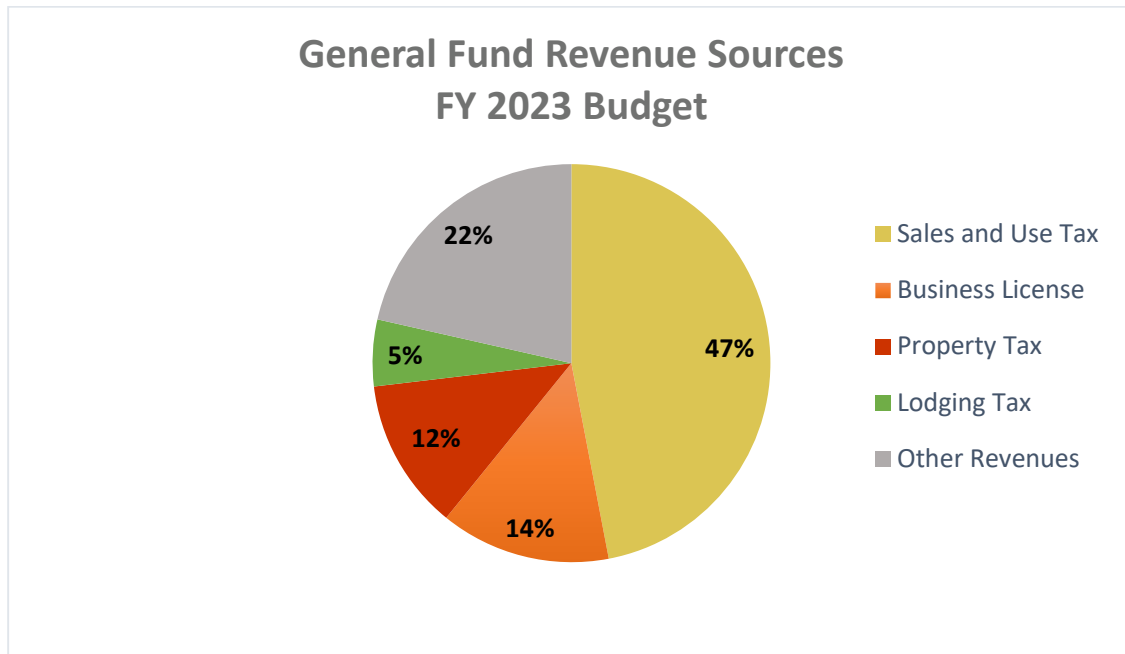
The chart below compares the FY 2023 budget to FY 2022 by major category.

Revenue Category	FY 2023 Adopted Budget	FY 2022 Revised Budget	Increase Over Prior Year	% Increase Over Prior Year
Sales and Use Tax*	\$82,385,888	\$73,845,839	\$8,540,049	12%
Business License	24,249,000	21,681,000	2,568,000	12%
Property Tax	21,537,700	19,209,592	2,328,108	12%
Lodging Tax	9,461,740	7,401,677	2,060,063	28%
Other Revenues	37,654,828	35,512,469	2,142,359	6%
TOTAL	\$175,289,156	\$157,650,577	\$17,638,579	11%

*For comparison purposes, prior year excludes pass through sales tax revenue of \$19,639,000 for public schools

The largest revenue sources for the General Fund are sales and use tax, business license fees, property tax and lodging tax. These revenue sources make up approximately 79% of all General Fund revenues as shown in the chart below.

General Fund



Sales Tax and Use Tax

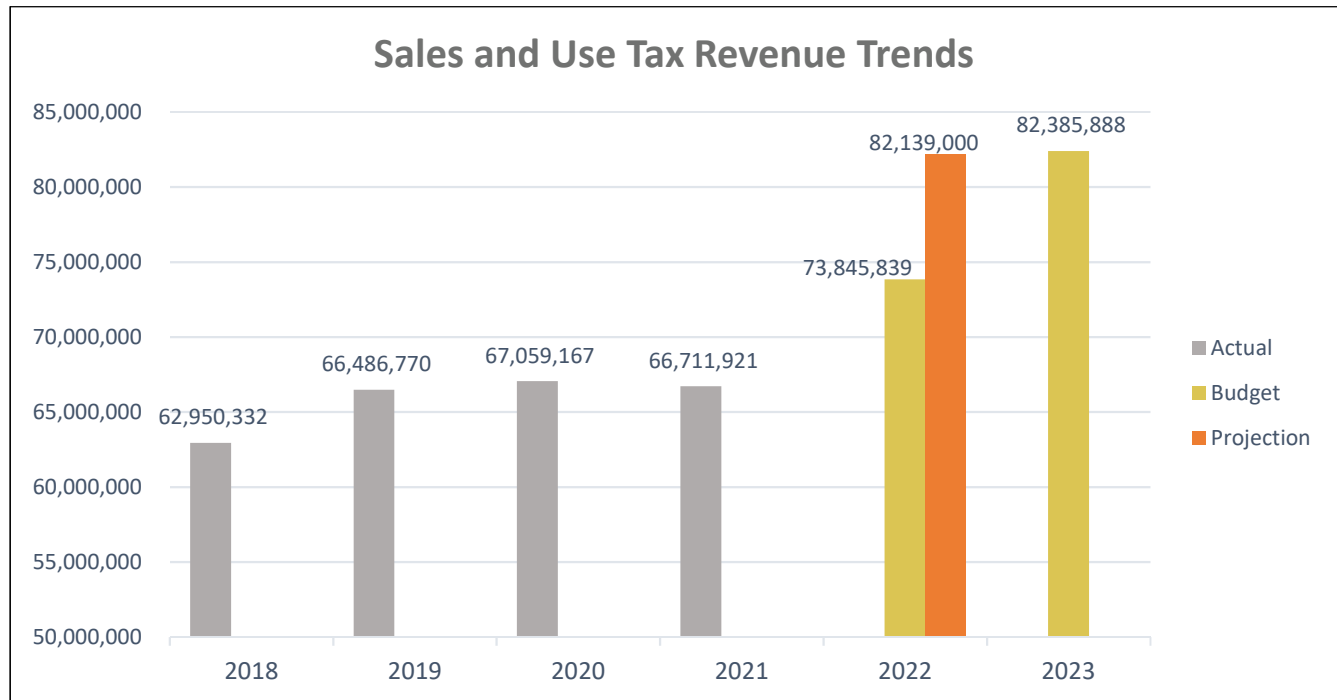
Pursuant to Section 11-51-200 of the Code of Alabama (1975), the City has levied a privilege or license tax in an amount equal to 3% of the gross proceeds of sales by a business, except where a different amount is expressly provided within the Tuscaloosa City Code. The City has levied a parallel use tax on the cost of goods received within the City not subject to the sales tax.

Sales tax and use tax revenues continue to be Tuscaloosa's foremost revenue streams, with over 47% of General Fund revenues derived from these sources. Revenues in this category include City and County sales tax along with use tax, Simplified Sellers Use Tax and various alcohol and tobacco taxes. The FY 2023 budgeted amounts for these taxes reflect increases in collections seen throughout fiscal year 2022. However, given the uncertainty surrounding the current inflationary environment, we have remained conservative with these projections by forecasting little to no growth for this upcoming fiscal year.

The charts below display historical sales and use tax revenue (including online sales tax) trends as well a year over year comparison of the revenues included in this category.

Major Revenue Sources of the City

General Fund



*For comparison purposes, prior years excludes pass through sales tax revenue for public schools

Sales and Use Tax Source	FY 2023 Adopted Budget	FY 2022 Revised Budget	Increase (Decrease) Over Prior Year	% increase Over Prior Year
City Sales Tax	\$45,039,000	\$41,436,420	\$3,602,580	8.7%
Sales Tax Rebates	(598,000)	(670,000)	72,000	(10.8%)
Use Tax	5,357,000	4,511,000	846,000	18.8%
SSUT	6,131,000	4,787,710	1,343,290	28.1%
Liquor Tax	2,859,000	2,292,000	567,000	24.7%
Beer Tax	372,000	410,000	(38,000)	(9.3%)
Tobacco Tax	592,000	687,000	(95,000)	(13.8%)
County Sales Tax	20,755,000	18,916,709	1,838,291	9.7%
Local Gasoline Tax	643,000	632,000	11,000	1.7%
Other Revenues	1,235,888	843,000	392,888	46.6%
TOTAL	\$82,385,888	\$73,845,839	\$8,540,049	11.6%

Major Revenue Sources of the City

General Fund

Sales Tax Rate

As of October 1, 2019, the current sales tax rate in the City of Tuscaloosa is 10%. The chart below details the breakdown of the 10% sales tax in the City of Tuscaloosa and how the tax is allocated.

	Sales Tax 10%
State of Alabama	4%
City of Tuscaloosa	3%
Tuscaloosa County	3%*

*The 3% County sales tax is further allocated as follows:

	3% County Sales Tax
Tuscaloosa County Schools	25%
Tuscaloosa City Schools	20%
City of Tuscaloosa	19%
Tuscaloosa County Commission	14.3%
Road Improvement Commission	10%
Druid City Hospital	6.7%
City of Northport	5%

General Fund

City Sales Tax

From 2017 to 2022, City sales tax is projected to have grown nearly 20% overall, with an average annual growth of 3.7%. However, given the uncertainty surrounding the current inflationary environment, the budget team has taken a very conservative approach to budgeting our FY 2023 revenues by budgeting no growth in City sales taxes. This resulted in a budgetary increase of approximately \$3.6 million from fiscal year 2022 to fiscal year 2023. We feel this approach allows for more flexibility in our operating budgets as we move into the new fiscal year.

Simplified Seller's Use Tax (SSUT)

E-commerce has grown in popularity and the State of Alabama has attempted to adjust revenue sources derived from sales by passing Act 2018-539 in April 2018 becoming one of the first states in the nation to address the issue with direct legislation. Since 2015, the State of Alabama has had a mechanism to capture online sales tax known as the Simplified Sellers Use Tax (SSUT) which allowed online retailers to collect a flat 8% tax on every sale that was made to a customer in Alabama. With the passage Act 2018-539, effective January 2019, the SSUT program expanded to include third-party sellers that do business on the larger online market platforms such as Amazon. While the percentage of sales tax collected through this program is substantially less than the traditional sales tax collected via retailers in the City limit, the City has seen significant growth in SSUT collections since the inclusion of third party sellers. As a percentage, SSUT revenues are projected to have grown in FY 2022 by 184% since fiscal year 2019.

In 2021, the Alabama Department of Revenue interpreted Act 2018-539 to exempt from local tax collection all transactions made through a third party "marketplace", regardless of where the seller is located. Local "brick-and-mortar" grocery stores, restaurants and package stores which many municipalities view as their last vestige of local sales tax are now made vulnerable by the very legislation that was intended to protect localities from the tax disparities of internet shopping. The City is pursuing every available option that shows some potential of returning SSUT rules and interpretations to its original intent.

City Portion of County Sales Tax

From 2017 to 2022 the City's portion of the County sales tax (19% of 3%) is projected to grow 28%, with an average annual growth of 6.2%. Similar to sales tax projections, the City took a very a conservative approach to forecasting our fiscal year 2023 County Sales Tax revenues by budgeting zero growth. The resulting budget was an increase of \$1.8 million compared to prior fiscal year 2022.

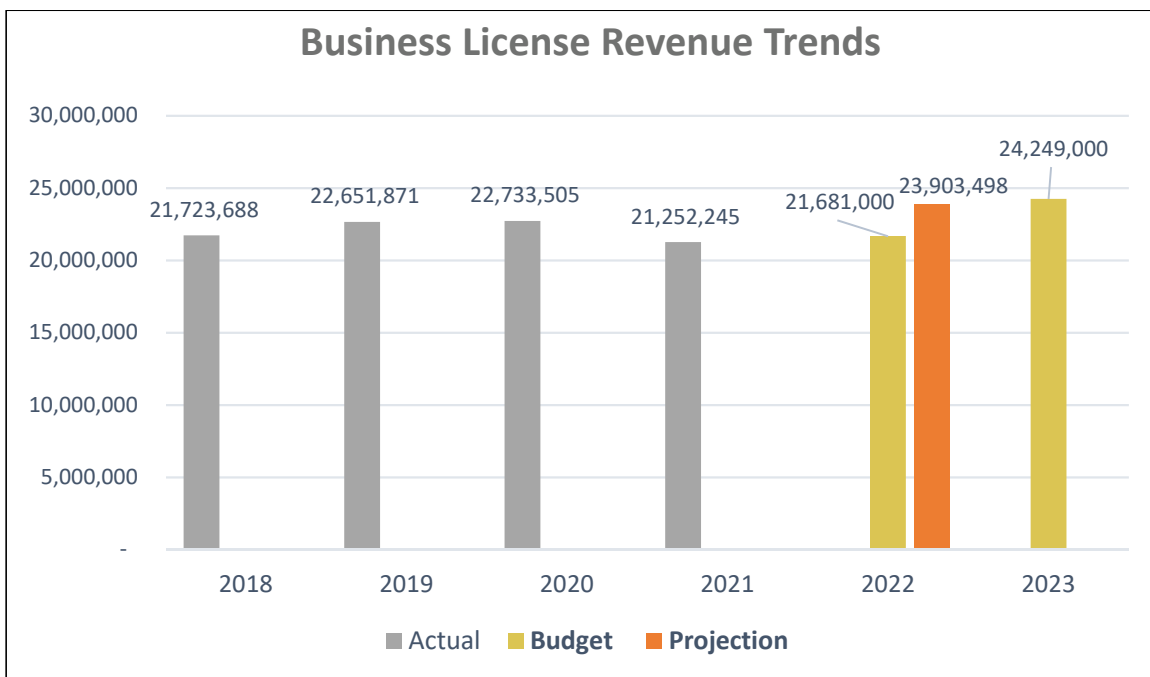
Major Revenue Sources of the City

General Fund

Business License Fees

Business license revenue is the second largest revenue source for the General Fund, comprising approximately 14% of all revenues. Revenues include business, alcoholic beverage, fire and life insurance licenses. Business license fees are based on prior year gross revenues and therefore, due to the increase in sales tax collections in fiscal year 2022, we expect an increase in business license collections for this budget year. For fiscal year 2023, we have budgeted \$24,249,000, an increase of \$2,568,000 compared to prior year budget and an increase of \$345,502 compared to prior year projected actuals.

The charts below show historical business license revenue trends as well a year over year comparison of the various revenues included in this category.



Business License Fee Source	FY 2023 Adopted Budget	FY 2022 Revised Budget	Inc (Dec) Over Prior Year	% Inc (Dec) Over Prior Year
Business License Fees	\$22,773,000	\$20,452,000	\$2,321,000	11.3%
Business License Rebates	(10,000)	--	(10,000)	--
Life Insurance License	800,000	710,000	90,000	12.7%
Fire Insurance License	245,000	207,000	38,000	18.4%
Alcoholic Bev License	120,000	100,000	20,000	20%
Franchise License	130,000	100,000	30,000	30%
Penalties	175,000	100,000	75,000	75%
Filing Fees	16,000	12,000	4,000	33.3%
TOTAL	\$24,249,000	\$21,681,000	\$2,568,000	11.8%

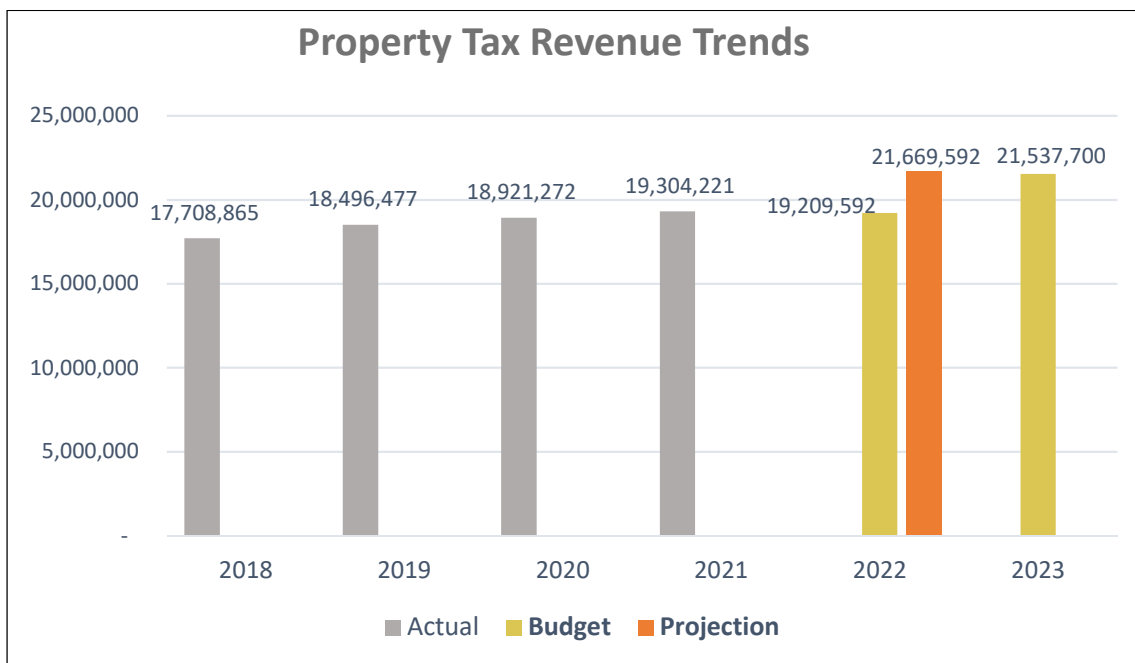
Major Revenue Sources of the City

General Fund

Property Tax

Property or ad valorem taxes are levied under various provisions of the constitution and statutes of Alabama and may be used only for the purpose or purposes for which they are levied. Under present law, the rates at which local ad valorem taxes are levied may be increased only after approval by the legislature and a majority vote of the qualified electors of the affected jurisdiction.

Property tax revenue accounts for 12% of all General Fund revenues and includes real and personal property tax, as well as property taxes on automobiles. The growth in the Tuscaloosa residential housing market over recent years has greatly attributed to revenue increases. The charts below show historical property tax revenue trends as well a year over year comparison of the various revenues included in this category.



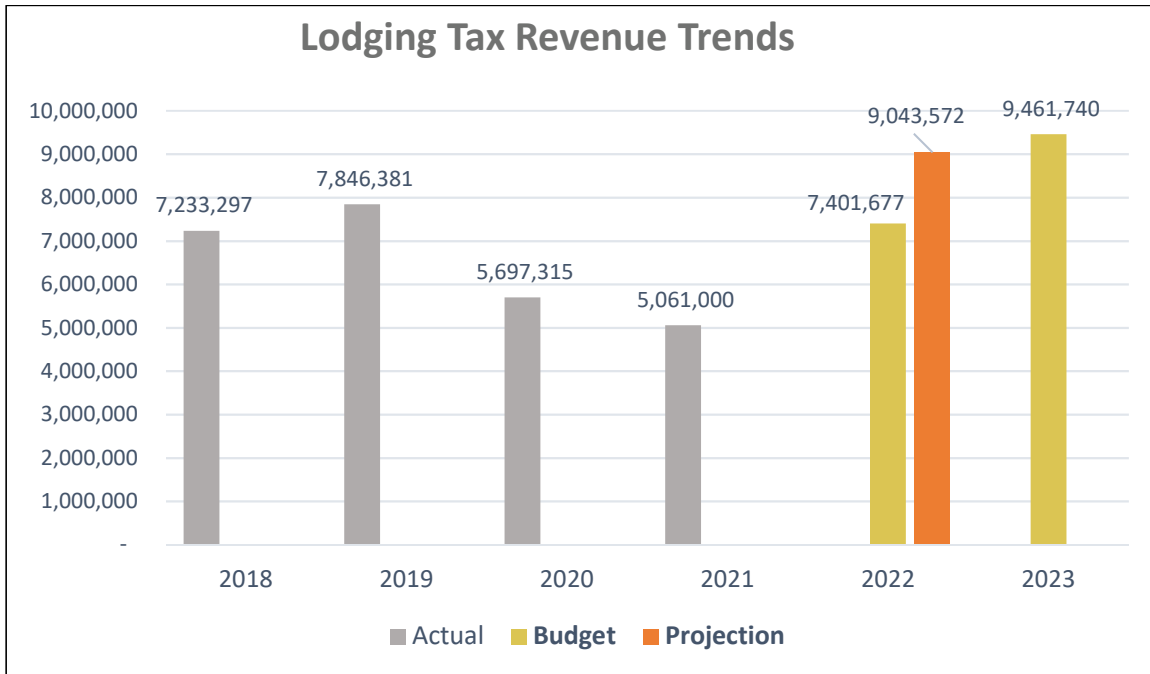
Property Tax Source	FY 2023 Budget	FY 2022 Budget	Inc (Dec) Over Prior Year	% Inc (Dec) Over Prior Year
Real and Personal	\$20,237,000	\$17,977,000	\$2,260,000	12.6%
Property Tax Rebates	(384,300)	(252,408)	(131,892)	52.3%
Automobile	1,685,000	1,485,000	200,000	13.5%
Other	--	--	--	--
TOTAL	\$21,537,700	\$19,209,592	\$2,328,108	12.1%

Major Revenue Sources of the City

General Fund

Lodging Tax

Throughout fiscal year 2020 and 2021, the City's lodging tax collections were negatively impacted by the COVID-19 pandemic. However, the City saw a rebound in collections throughout fiscal year 2022 and are now anticipating a budget surplus of approximately \$1.6 million. Moving into fiscal year 2023, we have remained conservative and projected minimal growth.



Lodging Tax Source	FY 2023 Budget	FY 2022 Budget	Inc (Dec) Over Prior Year	% Inc (Dec) Over Prior Year
Lodging Tax	\$10,550,000	\$8,359,500	\$2,190,500	26.2%
Lodging Tax Rebates	(1,490,260)	(1,128,823)	(361,437)	32%
Short Term Rentals	402,000	171,000	231,000	135.1%
TOTAL	\$9,461,740	\$7,401,677	\$2,060,063	27.8%

Major Revenue Sources of the City

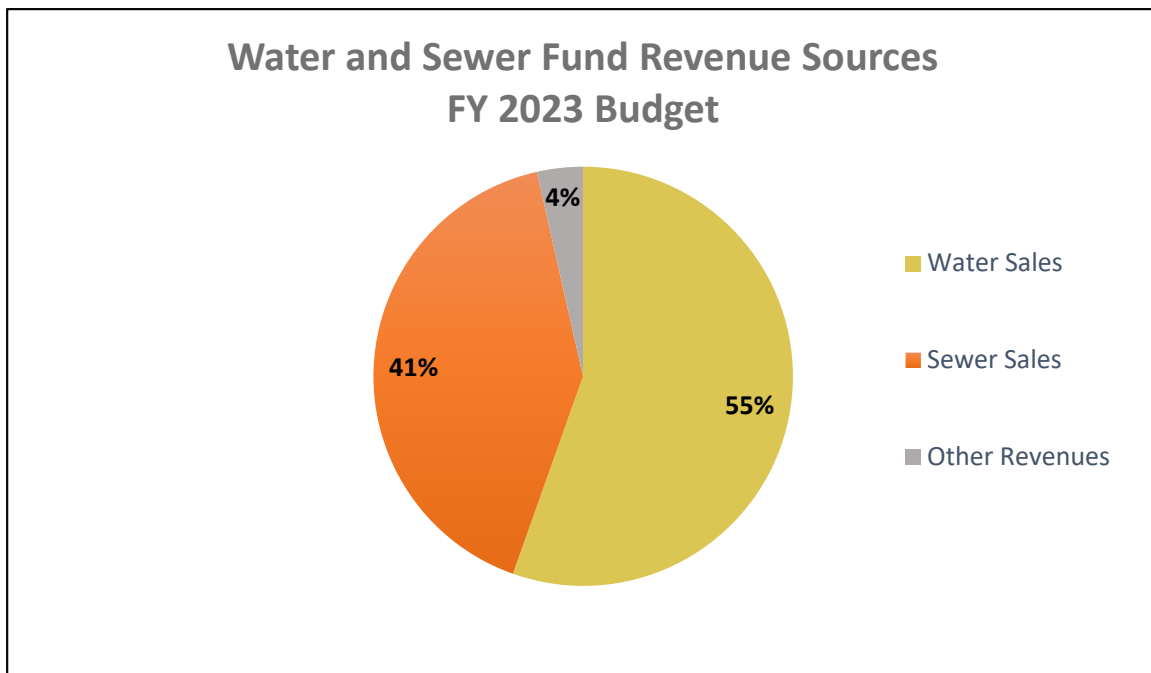
Water and Sewer Fund

Total budgeted revenues for FY 2023 are \$6,035,548 higher than budgeted FY 2022 revenues, representing a 10.9% increase overall. The chart below compares the FY 2023 budget to FY 2022 by major category.

Revenue Category	FY 2023 Budget	FY 2022 Budget	Inc (Dec) Over Prior Year	% Inc (Dec) Over Prior Year
Charges for Services	\$60,865,481	\$54,281,414	\$6,548,067	12.13%
Use of Property	32,500	32,500	--	--
Other Operating	10,000	204,500	(194,500)	(95%)
Transfers In	41,065	410,084	(369,019)	(90%)
Cost Reimbursements	35,000	20,000	15,000	75%
TOTAL	\$60,984,046	\$54,948,498	\$6,035,548	10.9%

Water and sewer revenues generated through user fees for water and sewer services (charges for services) are the largest source of revenue, comprising 96% of all revenues as shown in the chart below. Water and sewer revenues are primarily affected by annual rate increases imposed by the City Council, as well as residential and commercial growth within the City. Revenues can also be impacted when weather events affect a customer's usage patterns. In periods of a draught, a customer may use more water and during periods of significant rainfall may use less.

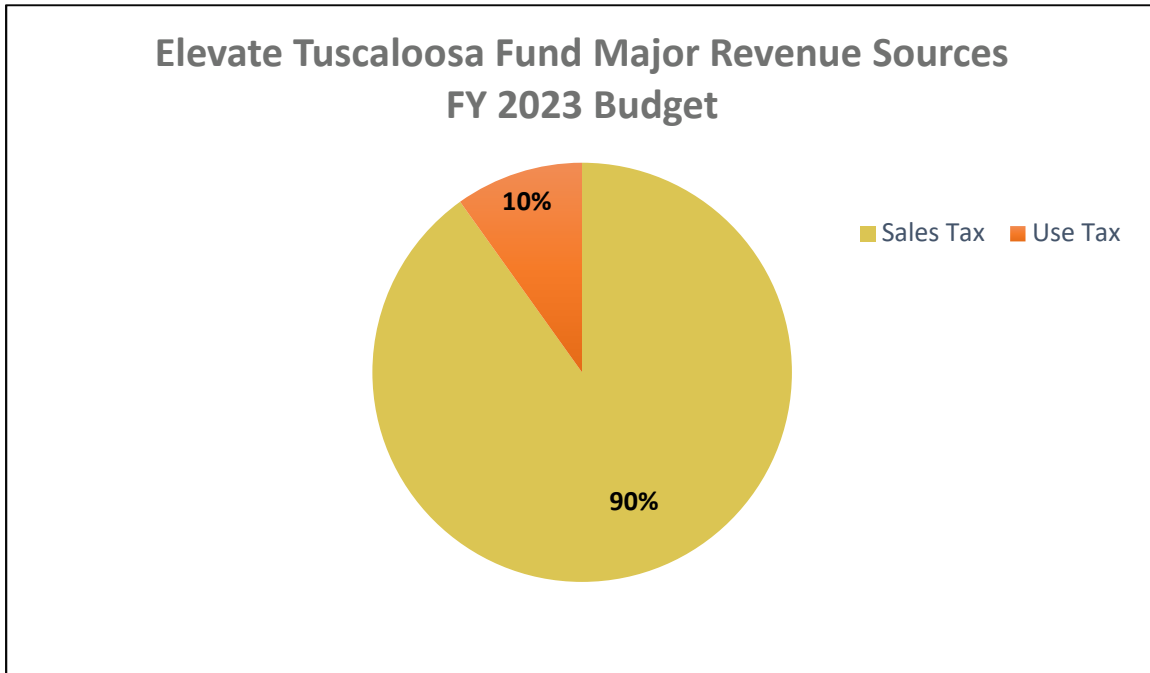
As adopted in the fiscal year 2022 budget to fund the Ten Year Water and Sewer Capital plan, a 6% rate increase as well as a COLA of 4% was included in the fiscal year 2023 budget.



Major Revenue Sources of the City

Elevate Tuscaloosa Fund

Effective October 1, 2019, the City Council adopted a 1% sales tax increase, known as the Elevate Tuscaloosa Plan. The sales tax increase is expected to generate \$500 million over the next 30 years and will fund various education, workforce development, connectivity and quality of life enhancements in an effort to raise the standard in Tuscaloosa with a goal of becoming one of the nation's most livable cities. The charts below show a breakdown of the revenue sources for the FY 2023.



Revenue Source	FY 2023 Budget
City Sales Tax	\$22,519,500
Sales Tax Rebates	(299,000)
Sales Tax Penalties/Interest	100,000
Use Tax	2,678,500
Rental Income	18,000
Grant revenue	17,149,167
Cost Reimbursements	4,000
Other	1,250,000
TOTAL	\$43,420,167

Bond Ratings

An important factor in assessing the economic health of the City and its finances is the credit rating assigned by bond rating agencies. Fitch Ratings and Moody's Investors Service issued credit ratings of AAA and Aa1 in June 2022 reports. Fitch concluded, "The "AAA rating reflects the City's demonstrated ability to maintain healthy financial flexibility. Along with sizeable reserves, the City's broad revenue raising authority and spending flexibility support its superior level of inherent budget flexibility to address future periods of economic distress. Revenue growth prospects are strong, anchored by the presence of the University of Alabama, an expanding population and expected job growth associated with new opportunities and expansion among existing employers." Maintaining these prestigious credit ratings is a high priority of City management and the City Council.

Legal Debt Limit

The Code of Alabama establishes the legal debt limit for Alabama municipalities. The legal debt limit for municipalities is 20% of the assessed value of property within the city limits that is subject to property taxation. For the City of Tuscaloosa, debt attributable to the construction of school houses and water and sewer infrastructure is excluded from the legal debt limit calculation.

Per the City's Comprehensive Annual Financial Report, the legal debt margin as of September 30, 2021 is as follows:

City of Tuscaloosa Legal Debt Margin as of September 30, 2021		
Assessed valuation of real and personal property as of September 30, 2021		\$1,463,635,180
Debt limit equal to 20% of assessed valuation		292,727,036
Debt applicable to limit:		
All outstanding debt of the City	\$243,281,744	
Less those portions not applicable to the debt limit:		
Debt attributable to Amendment 772	(53,920,000)	
Debt attributable to construction of school houses	(11,285,000)	
Debt attributable to water and sewer infrastructure	(77,121,310)	
Total net debt applicable to limit	\$100,955,434	100,955,434
Legal 20% debt margin (available borrowing capacity)		\$191,771,602

FY 2023 Budgeted Debt Service

The charts below detail the principal and interest payments budgeted for each fund for FY 2023:

General Fund					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2014-A	\$1,220,000	\$262,500	\$1,482,500	\$5,250,000	July 2026
2014-C Refunding (2005)	105,000	25,420	130,420	685,000	January 2032
2016-A	730,000	1,144,945	1,874,945	29,420,000	April 2046
2016-B Refunding (2007A & 2009)	710,000	953,063	1,663,063	29,680,000	October 2038
2019-A Refunding of 2010-A	965,000	476,450	1,441,450	10,350,000	July 2031
2019-B Refunding of 2012-A, 2012-B and 2014-A, 2014-C	485,000	341,034	826,034	12,640,000	April 2039
2020-A (Fully reimbursed by TCRIC)	664,470	1,236,059	1,900,529	33,971,430	October 2050
2020-B Refunding of 2012-B	20,000	50,026	70,026	2,475,000	July 2035
Patriot Parkway Installment	170,386	-	170,386	851,930	October 2025
Renasant Bank Lease	40,000	-	40,000	160,000	October 2025
TOTAL	\$5,109,856	\$4,489,497	\$9,599,353	\$125,483,360	

Water and Sewer Fund					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2013 DWSRF Refunding (2004)	\$465,000	\$30,960	\$495,960	\$1,935,000	August 2026
2014-C	490,000	115,990	605,990	3,130,000	January 2032
2016 DWSRF	240,000	100,650	340,650	4,575,000	August 2038
2016 CWSRF	975,000	376,750	1,351,750	17,125,000	August 2037
2019 DWSRF	770,000	360,360	1,130,360	16,765,000	February 2040
2019 CWSRF	375,000	175,065	550,065	8,145,000	February 2040
2019-B Refunding of 2012-A/B, 2014-A/C	5,730,000	524,290	6,254,290	23,375,000	April 2035
2020-B Refunding of 2012-B	100,000	229,380	329,380	11,355,000	July 2035
2022-B	805,000	1,455,264	2,260,264	35,255,000	June 2052
TOTAL	\$9,950,000	\$3,368,709	\$13,318,709	\$121,660,000	

Debt Management

Elevate Tuscaloosa Fund					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2020-A Line of Credit	\$2,289,212	\$5,235	\$2,294,447	\$7,000,000	July 2023
2020-A	370,530	689,266	1,059,796	18,943,570	October 2050
2022-A	895,000	1,526,859	2,421,859	39,590,000	June 2052
TOTAL	\$3,554,742	\$2,221,360	\$5,776,102	\$65,533,570	

Future Debt Service

During the fiscal year 2022 budget process, the Mayor proposed and Council adopted the **Water and Sewer 10 Year Plan**. This plan included anticipated debt issuances at strategic intervals that would have debt service amounts covered by planned rate increases. In July of 2022 the City issued its first round of debt for this plan.

Priority projects within **Elevate Tuscaloosa** are fluid and reevaluated by the Elevate Advisory Committee and the Mayor and Council at least annually. Debt issuances for Elevate have changed since initially proposed. Debt issuances and the corresponding debt service as a result of these projects are paid by the 1 cent sales tax enacted during the Elevate Tuscaloosa plan formulation in fiscal year 2019. In July of 2022 the City issued debt to fund various Elevate Tuscaloosa projects.

The City of Tuscaloosa manages certain projects for the **Tuscaloosa County Road Improvement Commission** (TCRIC). Current projects underway include the Martin Luther King Jr. Blvd/Jack Warner Parkway Improvements and the McWright's Ferry Road Extension. These projects are required under House Bill 600 adopted by the Alabama State Legislature in 2016. That House Bill also reorganized the allocation of the 3 cent county-wide sales tax to include direct revenues to the TCRIC. The City of Tuscaloosa and TCRIC have a funding agreement in which the City will manage and issue debt for the projects' construction with reimbursement of debt service amounts guaranteed by the TCRIC's allocation from the 3 cent tax.

Anticipated debt issuances for these areas include the following:

Future Fiscal Years				
Project Cluster	2023	2024	2025	2026
Water and Sewer 10-Year Plan				
Supplemental SRF	\$16,775,000	\$6,725,000	--	--
Warrant Issuance	--	--	75,000,000	--
Elevate Tuscaloosa Projects	--	90,000,000	30,750,000	--
Road Improvement Commission				
McWright's Ferry Road	60,500,000	--	--	--
MLK/JWP	--	30,000,000	--	--
Total	\$77,275,000	\$126,725,000	\$105,750,000	--



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Long-term Financial Planning

Tuscaloosa's long-term financial plan is based on sound financial reserves, low debt burden and conservative revenue growth forecasts. The City anticipates a moderate increase in revenues over the next several years with a continued focus on efficient spending to maintain essential City services to the community.

In an effort to continually plan for the future, the Accounting and Finance Department created its Budgets and Strategic Planning Division during a city-wide restructure in 2016. Since then, the Department has developed forecasting techniques based on economic assumptions in an effort to align future anticipated revenues with anticipated projects.

Fund Balance and Reserve Policy

As authorized by the City Council and contained in the Tuscaloosa City Code chapter 2, the General Fund and the Water and Sewer Fund Reserve each have a mandatory unencumbered fund balance that should not be budgeted or otherwise designated for expenditure unless there is an ordinance duly adopted by the City Council declaring that the requested expenditure is required by extraordinary circumstances to preserve and protect the health, safety and welfare of the citizens of the City or to make debt service payments that the City cannot otherwise finance. The City's reserve policy requires that at least 20% of prior year General Fund operating budget be kept in unassigned fund balance so the City has adequate working capital and can respond to unexpected financial situations. City policy also states that the minimum unrestricted net position in the Water and Sewer Fund be maintained at 30% of operating expenses.

Surpluses from the General Fund are transferred annually to the General Fund Reserve for Future Improvements Fund (General Fund Reserve) for capital needs. An adjusted surplus amount in the Water and Sewer Fund is transferred annually to the Water and Sewer Reserve for Future Improvements Fund (Water and Sewer Fund Reserve). Designations for capital projects are approved each year as a management control device for the General Fund Reserve and the Water and Sewer Fund Reserve. These projects are designated until they are complete and become operational, often spanning a three- to five-year cycle.

Budgetary Procedures

The annual budget serves as the foundation for the City of Tuscaloosa's financial planning and control. The Mayor is required to submit a budget for the General Fund, Water and Sewer Fund and the Elevate Tuscaloosa Fund to the City Council by August 31 of each fiscal year. The Council, after public comment and evaluation, must formally adopt a balanced operating budget, for the upcoming fiscal year, no later than the close of each preceding fiscal year. A balanced budget in which revenues are equal to or greater than expenditures is mandatory for the General Fund and the Elevate Tuscaloosa Fund. The City also has various capital improvement funds for which financial designations are made by the Council; however, no formal budget ordinance is adopted.

Budgetary control is maintained at the department level through encumbrances of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of balances are not released until additional appropriations are made available. The Chief Financial Officer is authorized to approve budget revisions within a department as long as the total budget does not change. Council action is required for requests where the overall budget for a department increases. Any increase must be funded by additional available resources at the time of the amendment.

Basis of Budgeting

The annual budgets adopted by the City of Tuscaloosa are structured to be consistent with generally accepted accounting principles (GAAP). The General Fund budget is prepared on the modified accrual basis of accounting as prescribed by GAAP. For the Water and Sewer Fund, the budget is prepared using both the full accrual and modified accrual basis. In accordance with GAAP, the full accrual basis of accounting (revenues are recognized when earned) is used for estimating revenues. However, for greater control over expenses, the full accrual basis (expenses recognized when incurred) is modified. In addition to the full accrual basis expenses, capital outlays and any debt service principal payments are included as budgeted expenses. The basis of accounting used for budgeting is the same basis used for accounting and financial reporting for all funds, except for inclusion of debt service principal expenses in the Water and Sewer Fund.

Accounting System

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, for accounting and reporting purposes, into three broad categories, Governmental Funds, Proprietary Funds and Fiduciary Funds. For a description of the various funds and account groups used by the City, see the notes to the most recent comprehensive annual financial report of the City located on the City's website.

Basis of Accounting

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City uses the Governmental Accounting Standards Board's Statement 34 as a reporting model. For a detailed description of the accounting and financial reporting treatment applied to the funds and accounts used by the City, see the notes to the most recent comprehensive annual financial report of the City located on the City's website.

Investment Policy

Municipal funds not presently needed for other purposes may be invested in any obligations in which sinking funds are authorized to be invested pursuant to section 11-81-19, Code of Alabama (1975) and in any of the securities or obligations as set forth in section 11-81-21, Code of Alabama (1975). The primary objective of the City's investment policy as established herein is to outline the criteria for maintaining the security of invested municipal funds. Criteria for managing the City's municipal funds investment portfolio shall be in the following priority:

1. The preservation of capital and the protection of investment principal.
2. To maintain sufficient liquidity to meet reasonably anticipated operating expenditures and capital outlays.
3. To maximize investment returns given the safety and liquidity constraints and subject to prudent investment principles.
4. The objective for return on investment of municipal funds should be that equaling or exceeding the average return on three-month U.S. Treasury bills or the average rate on federal funds, whichever is higher.

Projected Changes in Fund Balance and Net Position

General Fund Projected Changes in Fund Balance

It is the City's policy to budget conservative revenue growth coupled with full salary expenditures for all vacant positions. Because of this policy, we typically generate a surplus in the General Fund each year through salary savings and revenues exceeding budgeted amounts. Based on historical trends, each year we anticipate a surplus transfer to the General Fund Reserve for Future Improvements Fund of approximately \$3,000,000 to \$5,000,000. However, due to our conservative budgeting in fiscal year 2022, we are forecasting a larger than normal transfer of approximately \$15,000,000.

As authorized by the City Council, in prior years, the City was required to maintain an unassigned fund balance in the General Fund of 10% of the prior year budgeted operating expenditures. Each year, we have maintained this requirement as shown in the chart below. Beginning in fiscal year 2022, the City amended municipal code to require a minimum General fund balance of 20% of the prior year budgeted operating expenditures, reflected in our projection below.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Beginning Fund Balance	\$21,888,785	\$23,068,425	\$28,525,316	\$36,529,179	\$39,553,000
Revenues	\$160,918,577	\$173,137,240	192,335,740	182,473,583	191,776,307
Other financing sources	14,810,226	44,829,600	73,998,018	60,775,095	82,812,115
Total available resources	\$175,728,803	\$217,966,840	266,333,758	243,248,678	274,588,422
Expenditures	\$163,772,833	\$170,882,656	169,175,368	170,473,583	196,271,824
Other financing uses	10,776,330	41,627,293	89,154,527	54,751,274	78,316,598
Total expenditures and other uses	\$174,549,163	\$212,509,949	258,329,895	225,224,857	274,588,422
Net change in fund balance	\$1,179,640	\$5,456,891	8,003,863	18,023,824	\$0
Ending fund balance	\$23,068,425	\$28,525,316	\$36,529,179	54,553,000	39,553,000
Unassigned fund balance	\$13,861,819	\$14,231,391	\$17,292,227	30,112,151	35,453,835
Prior year budgeted operating expenditures	\$138,618,192	\$142,313,908	172,922,269	150,560,754	177,269,177
Unassigned fund balance as a % of prior year operating expenditures	10%	10%	10%	20%	20%
Annual transfer to General Fund Reserve for Future Improvements Fund	\$3,849,060	\$6,326,469	\$15,615,534	\$15,000,000	\$4,099,165

Projected Changes in Fund Balance and Net Position

Water and Sewer Fund Projected Changes in Net Position

It is the City's policy to budget conservative revenue growth coupled with full salary expenditures for all vacant positions. Because of this policy, we typically generate a surplus in the Water and Sewer Fund each year through salary savings and revenues exceeding budgeted amounts. Based on historical trends, each year we anticipate a surplus transfer to the Water and Sewer Fund Reserve for Future Improvements Fund of approximately \$3,000,000. However, due various factors such as above normal rainfall, lack of payments due to COVID-19 and insufficient rate increases, we did not generate a surplus in fiscal year 2021 and do not expect to generate one in fiscal year 2022.

As authorized by the City Council, the City is required to maintain an unrestricted net position in the water and Sewer Fund of 30% of current year operating expenditures. Each year, we have maintained this requirement as shown in the chart below.

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Beginning Net Position (as restated)	\$236,800,202	\$245,114,553	\$249,967,737	\$254,626,655	\$260,077,719
Operating revenues	\$50,991,737	\$49,271,926	50,085,923	55,539,827	61,342,980
Non-Operating Revenues	148,728	56,162	20,547	50,000	50,000
Total revenues	\$51,140,465	\$49,328,088	\$50,106,470	\$55,589,827	\$61,392,980
Operating expenses	\$33,848,803	\$35,045,224	\$37,591,913	41,654,870	51,574,209
Non-Operating expenses	2,738,106	2,344,326	1,948,698	2,216,292	3,368,709
Total expenses	\$36,586,909	\$37,389,550	39,540,611	43,871,162	54,942,918
Contributions and transfers	(\$6,239,205)	(\$7,085,354)	(\$5,906,941)	(\$6,267,601)	(\$7,243,616)
Change in net position	\$8,314,351	\$4,853,184	\$4,658,918	\$5,451,064	(\$793,554)
Ending net position	\$245,114,553	\$249,967,737	\$254,626,655	\$260,077,719	\$259,284,165
Unrestricted net position	\$17,571,166	\$13,538,633	\$13,806,693	\$14,064,024	\$14,365,107
Unrestricted net position as a % of operating expenditures	48%	39%	37%	34%	28%
Annual transfer to Water & Sewer Reserve for Future Improvements Fund	\$3,000,000	\$405,132	\$0	\$0	\$0

Summary of FTEs by Function

	2020	2021	2022	2023
General Government	114	112	110	116
Infrastructure and Public Services	485	487	492	491
Community Services	14	14	14	14
Urban Development	49	49	49	54
Public Safety – Police	278	278	278	278
Public Safety – Fire	244	245	246	246
Public Safety – Other	93	93	93	94
TOTAL	1,277	1,278	1,282	1,293

Summary of FTEs by Fund

	2020	2021	2022	2023
General Fund	1,094	1,095	1,099	1,110
Water and Sewer Fund	180	180	180	179
Elevate Tuscaloosa Fund	3	3	3	4
TOTAL	1,277	1,278	1,282	1,293

New FTEs for FY 2023 by Department

Department	Position	Quantity
Information Technology	Technical Support Specialist	1
Information Technology	Systems Analyst	1
Information Technology	Network Analyst	1
Information Technology	Security Analyst	1
Information Technology	Electronics Technician Assistant	2
Information Technology	IT Service Desk Manager	1
Construction, Facilities & Grounds	Facilities Maintenance Technician	1
Construction, Facilities & Grounds	Maintenance Technician Assistant	1
Public Works	Construction Crew Supervisor	1
Airport	Airport Maintenance Supervisor	1
Public Works	Heavy Equipment Operator	1
Construction, Facilities & Grounds	Custodial Worker	2
Arts & Entertainment	Director of A&E	1
Arts & Entertainment	City Venues Operations Assistant	1
Urban Development	Code Enforcement Officer	3
Urban Development	Code Enforcement Manager	1
Public Safety – Other	Auxiliary Officer	1
Water & Sewer Department	WRRF Assistant Chief Operator	1
Water & Sewer Department	W/WW Operations Assistant	2
Water & Sewer Department	W/WW Electronics Technician	1
Water & Sewer Department	Lakes Operations Supervisor	1
TOTAL		26

Budgeted Personnel

As part of the FY 2023 budget, 25 positions were added, 1 position was reclassified to an FTE and 23 were permanently eliminated; a net increase of 11 positions. Refer to the budget message section for additional details regarding the new personnel for FY 2023.

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 purchase order, 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 2023 budget, as well as the funding sources for those items.

FY 2023 Capital Expenditure Revenue Sources	
General Fund	\$ 957,001
Elevate Tuscaloosa	24,799,167
Water and Sewer Fund	478,939
General Fund Reserve for Future Improvements (GF-RFFI)	13,659,700
Water and Sewer Reserve for Future Improvements (WS-RFFI)	1,100,000
Airport Improvement Fund	310,000
Amp/Rivermarket Construction Fund	130,000
American Rescue Plan Act (ARPA)	2,572,555
Alabama Trust Fund	400,000
Gas Tax Funds	900,000
Debt Trust	100,000
Total Capital Expenditure Revenue Sources	\$ 45,407,362

Listed below are the FY 2023 capital expenditure allocations, split out by General Fund departments verses Water & Sewer.

FY 2023 Capital Equipment Allocation – General Fund Departments	
(16) SUVs – TPD	\$ 1,087,000
(1) Motorcycle – TPD	32,000
(4) ½-Ton Trucks – TPD	164,000
Rapid Intervention Team Equipment Upgrade – Fire	8,000
(7) Narcotics Safes – Fire	14,000
Various Equipment – Fire	75,559
Public Records Request Software – Mayor/Clerk	21,000
(2) ½-Ton Pickup Trucks – Facilities Maintenance	90,000
½-Ton Truck 4x4 – CFG	50,000
Truck Tractor – HR	175,000

FY 2023 Capital Equipment Allocation – General Fund Departments (cont.)	
½-Ton Truck – CFG	45,000
Extended Cab 4x4 Crew Truck – Airport	50,000
Grapple Truck – CFG	225,000
Cargo Van with Lift Gate – CFG	45,000
Tandem Dump Truck – PW	160,000
½-Ton Truck with Animal Box – PW	60,000
¾-Ton 4x4 Crew Cab Truck – PW	70,000
(3) Trucks with Mobile Units – UD	108,000
Tyler Content Manager - IT	140,000
Air Stairs Refurbishment - Airport	20,000
120" Rotary Mower – Airport	160,000
15 Passenger Van - Airport	80,000
8 Passenger SUV/Van – A&E	50,000
15 Passenger Van – A&E	80,000
Public Safety Radio System Payment – Year 4 of 7	936,001
Total Capital Expenditures – General Fund	\$ 3,945,560

FY 2023 Capital Equipment Allocation – Water & Sewer Departments	
WRRF Raw Sewage Pump Replacement	\$ 200,000
WFFR Headworks Bar Screen Upgrade	2,572,555
Remove Sediment Below Harris Dam to Dewater Base of Dam - Lakes	60,000
GPS Equipment for Maintenance & Repair Crews - Distribution	68,939
Stairs to tunnel at Tuscaloosa Dam - Lakes	150,000
Jet/Vac Combo Truck with accessories	525,000
6,000lb Capacity Forklift	55,000
RTV 4x4 with Winch	23,000
UTV with accessories	17,000
Tandem Truck with Utility Bed and accessories	175,000
3/4 Ton Truck with Utility Bed	60,000
3/4 Ton Truck with Utility Bed	60,000

FY 2023 Capital Equipment Allocation – Water & Sewer Departments (cont.)	
Mini Trackhoe	135,000
1/2 Ton 4x4 Truck with accessories	50,000
Total Capital Expenditures – Water & Sewer	\$ 4,151,494

FY 2023 Capital Equipment Allocation – Total by Department	
Airport	\$ 310,000
Arts & Entertainment	130,000
Construction, Facilities & Grounds	455,000
Fire Rescue	97,559
Human Resources	175,000
Information Technology	1,076,001
Mayor/Clerk	21,000
Police	1,283,000
Public Works	290,000
Urban Development	108,000
Water & Sewer Equipment	4,151,494
Total Capital Expenditures Allocation	\$ 8,097,054

With the exception of the following recurring payments, all capital expenditures included in the FY 2023 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 one of the Mayor's core beliefs that all Citizens will be safe in all areas of our City. The FY 2023 payment of \$936,001 will be the fourth payment of the seven.

Alongside the above-mentioned capital expenditures, \$3,437,500 has been allocated for the 2022 City-wide Resurfacing project funded through the FY 2023 estimated gas tax distribution, a portion of the Alabama Trust Fund annual allocation and the FY 2021 GF-RFFI Surplus Transfer.

FY 2023 Capital Project Expenditures – Total	
Airport Property Purchase	\$ 2,529,043
Afflink Property Storm Drain Repair Project	2,000,000
Airport Grant Match Escrow	250,000
Fire Station #6	500,000
Downtown Lighting Masterplan	50,000
JWP Slope Failure	1,511,215
Greensboro Avenue Drainage	35,883
CMP Lining Project	500,000
IT Switch Replacement	250,000
Resurfacing	2,137,500
Canyon Mill Road Turn Lane	175,000
Neighborhood Drainage	260,000
Habitat Operation Transformation	500,000
PAL Gym Improvements	15,000
McKenzie Court Outdoor Basketball Improvements	35,000
Resurface 6th Street from MLK to 30th Ave	37,500
Pocket Park Concept	275,000
Airport Pavement Maintenance Program	50,000
Resurfacing – Gas Tax Allocation	900,000
Neighborhood Drainage – Debt Trust	100,000
Resurfacing – Alabama Trust Fund	400,000
Sokol Park	2,500,000
Harris-Nicol Water Recreation and Trails	500,000
Gateway Discovery Center	300,000
Tuscaloosa Civil Rights Trail	250,000
University Boulevard Corridor	17,149,167
Saban Center	2,100,000
Event Center	1,500,000
Phelps Center	500,000
Total Capital Expenditures Allocation	\$ 37,310,308

2022 City-wide Resurfacing Project – Revenue Sources	
Alabama Trust Fund	\$ 400,000
FY 2023 Estimated Gas Tax Distribution	900,000
GF-RFFI	2,137,500
Total Budget for the 2022 City-wide Resurfacing Project	\$ 3,437,500

2022 City-wide Neighborhood Drainage – Revenue Sources	
2019A Debt (Remaining Funds)	\$ 100,000
GF-RFFI	260,000
GF-RFFI – CMP Lining Project	500,000
Total Budget for the 2022 City-wide Neighborhood Drainage Project	\$ 860,000



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The City of Tuscaloosa's adopted FY 2023 General Fund budget provides for the funding of services and programs that ensure Tuscaloosa remains safe and the quality of life continues to prosper, while retaining high quality and dedicated employees.

The General Fund budget is balanced, with revenues projected to be \$175,289,156. Compared to the FY 2022 revised budget, the adopted FY 2023 budget represents an overall budgetary decrease of 1.1%.

General Fund Revenues FY 2023 Budget Summary					
Revenue Category	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 77,737,513	\$ 86,439,637	\$ 97,703,805	\$ 11,264,168	13.03%
Licenses and Permits	23,906,000	23,247,000	25,449,500	2,202,500	9.47%
Fines and Penalties	1,767,500	1,321,960	1,664,800	342,840	25.93%
Use of Property	121,000	121,000	135,000	14,000	11.57%
Charges for Services	1,100,000	1,100,000	2,036,000	936,000	85.09%
Intergovernmental	38,413,487	41,807,939	24,685,573	(17,122,366)	-40.95%
Other Operating	953,774	1,088,037	874,000	(214,037)	-19.67%
Transfers from Other Funds	17,107,066	19,308,217	19,811,849	503,632	2.61%
Cost Reimbursements	1,032,609	2,855,787	2,928,629	72,842	2.55%
Total	\$ 162,138,949	\$ 177,289,577	\$ 175,289,156	\$ (2,000,421)	-1.13%

General Fund Revenue Highlights

Sales and Use Tax - \$82,385,888, net of rebates

- The City's largest revenue source that comprises over 47% of all General Fund revenues.
- Revenue includes city, school, and county sales tax and various use, alcohol, and tobacco related taxes.
- Budgeted City sales tax collections increased by \$3,602,580 compared to fiscal year 2022 revised budget, a 9% increase.
- Budgeted County sales tax collections increased by \$1,838,291 compared to fiscal year 2022 revised budget, a 10% increase.
- Public School bond tax was budgeted at \$21,341,000. Given that this tax is as pass-through revenue directly to the Tuscaloosa City Board of Education, the City has budgeted a contra-revenue to offset this revenue. In prior years, this was budgeted as an expense. This change in accounting method has no impact to the budget or financials of the City.
- Simplified Sellers Use Tax (SSUT), the State of Alabama program that captures and distributes taxes based on internet sales, increased by \$1,343,290 compared to fiscal year 2022, representing a 28% increase over the FY 2022 revised budget.
- A 2% rate increase for student oriented housing developments was enacted beginning April 1st, 2022. An estimated \$1,718,477 in additional revenues is expected to be collected in FY 2023 for dwelling taxes, which will assist with funding the previously adopted Police and Fire pay plan.

Business Licenses - \$24,249,000, net of rebates

- License revenue is the second largest revenue source, comprising approximately 14% of all General Fund Revenues.
- Revenue includes business, alcoholic beverage, fire and life insurance licenses.

Property Taxes - \$21,537,700, net of rebates

- Property taxes is the third largest revenue source, comprising approximately 12% of all General Fund revenues.
- Revenue includes real and personal property tax (net of rebates) and automobile property tax.
- \$19,852,700 is budgeted for real and personal property taxes (net of rebates), an increase of 12% compared to prior year budget.
- \$1,685,000 is budgeted for automobile property taxes, an increase of 14% compared to prior year budget.

Environmental Service Fees (garbage, trash and recycling) - \$2,281,000

- A rate decrease was approved by the City Council to help offset the 1% increase in sales tax effective October 1, 2019 for the Elevate Tuscaloosa initiative. The Elevate Tuscaloosa Fund, Elevate will reimburse the General Fund \$5,000,000 to cover the revenue shortfall. The subsidized rate for each customer's first cart was reduced to \$3.25. All additional carts are charged at the unsubsidized rate of \$23.35. The new rates went into effect November 1, 2019. In fiscal year 2023, the City will raise Environmental Service fees by \$2. This will result in the first subsidized cart rate of \$5.25 and all additional carts at the unsubsidized rate of \$25.35.
- \$2,036,000 is budgeted for garbage collection revenues, an increase of 85% compared to prior year budget.
- Recycling cost reimbursement revenues are budgeted at \$220,000.

General Fund Expenditures FY 2023 Budget Summary					
Department	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 4,460,827	\$ 5,189,214	\$ 4,167,849	\$ (1,021,365)	-19.68%
Airport	113,497	142,408	683,040	540,632	379.64%
Arts & Entertainment	3,165,614	3,194,523	3,004,410	(190,113)	-5.95%
Community & Neighborhood Services	513,219	631,044	707,218	76,174	12.07%
Construction, Facilities & Grounds	7,136,831	7,384,047	12,292,099	4,908,052	66.47%
Council	475,488	576,546	615,438	38,892	6.75%
Fire Rescue	27,196,025	29,456,982	31,719,222	2,262,240	7.68%
Human Resources	2,733,169	2,960,438	3,722,647	762,209	25.75%
Information Technology	6,358,263	5,446,528	7,037,467	1,590,939	29.21%
Municipal Court	1,083,217	1,143,091	1,183,626	40,535	3.55%
Office of Operations	-	-	1,146,135	1,146,135	0.00%
Office of the City Attorney	1,922,395	2,286,711	2,321,286	34,575	1.51%
Office of the City Engineer	2,086,379	2,467,804	2,602,182	134,378	5.45%
Office of the Mayor	864,113	860,244	805,596	(54,648)	-6.35%
Office of Urban Development	3,346,023	3,854,430	3,683,121	(171,309)	-4.44%
Police	33,770,462	36,811,992	39,252,473	2,440,481	6.63%
Public Works	23,190,191	24,632,024	20,213,117	(4,418,907)	-17.94%
Strategic Communications	933,772	1,324,687	1,829,580	504,893	38.11%
Other Operating	32,573,473	37,640,676	25,632,184	(12,008,492)	-31.90%
Agencies	10,863,179	11,870,234	12,670,466	800,232	6.74%
Total	\$ 162,786,136	\$ 177,873,624	\$ 175,289,156	\$ (2,584,468)	-1.45%

General Fund Expenditure Highlights

Departments were tasked with level funding FY 2023 operations using FY 2022 original budget amounts, excluding personnel and city-wide expenditures. Items outside of level funding were submitted as "unfunded requests" to be considered for funding in FY 2023. This included new personnel, new initiatives, technology items, vehicles and equipment and any facility improvements. Various initiatives were funded in the FY 2023 budget and are summarized below.

New Initiatives for FY 2023

Investment in Employees

- A 2.6% cost of living adjustment for non public safety employees and one step for all employees is proposed, effective October 1, 2022. The General Fund portion of the cost of living adjustment and one step is \$1,638,741.
- \$2,658,167 is budgeted as an escrow for the conversion of the Fire and Police Pension plan to RSA.

Health Insurance

- The adopted budget includes a \$50,000 transfer from the General Fund to the City's Health Insurance Fund to ensure the fund maintains a positive fund balance.
- The adopted FY 2023 budget includes a 6.6% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Capital Equipment Investments

- The adopted FY 2023 budget includes a transfer to the Public Safety Capital fund in the amount of \$936,001 for the fourth of seven payments of the Public Safety Radio Lease.
- \$300,000 is budgeted annually as a transfer to the Facility Renewal fund for city facility repairs and improvements.

Agencies

- Agencies will be funded a total of \$12,670,466, an increase of \$756,122 from the prior year budget.

Contingency

- The adopted FY 2023 budget provides a contingency balance of \$607,967.

General Fund Expenditure Highlights (continued)

Debt Service and other commitments

- \$675,000 is budgeted for incentive obligations between Mercedes-Benz U.S. International, the City of Tuscaloosa, the City of Northport and Tuscaloosa County.
- \$1,614,793 in transfers from other funds is budgeted as a revenue to offset debt service obligations of other City funds.
- \$1,900,529 is budgeted as a cost reimbursement from TCRIC for debt service related to TCRIC projects.
- \$936,001 is budgeted for the Public Safety Radio Lease payment for FY 2023. This is the fourth of seven payments for the lease.

General Fund Other Commitments FY 2023 Budget Summary					
Commitments	Type	Annual Payment	Remaining Balance	Final Payment Date	
Project Crimson	Incentive Obligation	\$ 425,000	\$ 2,125,000	October 2026	
Project Five Star	Incentive Obligation	250,000	1,250,000	October 2026	
Transfer to PSCF for Public Safety Radio Lease	Interfund Loan/Capital Lease	936,001	3,744,006	December 2025	
TPD Body Camera Lease	Capital Lease	544,029	2,176,117	September 2026	
Total		\$ 2,155,030	\$ 9,295,123		

General Fund Debt Service FY 2023 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2014-A	1,220,000	262,500	1,482,500	5,250,000	July 2026
2014-C Refunding (2005)	105,000	25,420	130,420	685,000	January 2032
2016-A	730,000	1,144,945	1,874,945	29,420,000	April 2046
2016-B Refunding (2007A & 2009)	710,000	953,063	1,663,063	29,680,000	October 2038
2019-A Refunding of 2010-A	965,000	476,450	1,441,450	10,350,000	July 2031
2019-B Refunding of 2012-A, 2012- B & 2014-A, 2014-C	485,000	341,034	826,034	12,640,000	April 2039
2020-A (Fully reimbursed by TCRIC)	664,470	1,236,059	1,900,529	33,971,430	October 2050
2020-B Refunding of 2012-B	20,000	50,026	70,026	2,475,000	July 2035
Patriot Parkway Installment	170,386	-	170,386	851,930	October 2026
Renasant Bank Lease Purchase	40,000	-	40,000	160,000	October 2025
Total	\$ 5,109,856	\$ 4,489,497	\$ 9,599,353	\$ 125,483,360	

Account Category	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Adopted Budget
GENERAL FUND REVENUES					
Taxes	77,737,513	87,254,976	86,439,637	88,935,283	97,703,805
Licenses and Permits	23,906,000	23,211,584	23,247,000	25,144,676	25,449,500
Fines and Penalties	1,767,500	1,717,534	1,321,960	2,208,679	1,664,800
Use of Property	121,000	142,229	121,000	142,671	135,000
Charges for Services	1,100,000	1,367,275	1,100,000	1,268,631	2,036,000
Intergovernmental Revenues	38,413,487	46,387,356	41,807,939	39,616,182	24,685,573
Other Operating	953,774	42,098,683	1,088,037	1,269,962	874,000
Transfers from Other Funds	17,107,066	17,681,195	19,308,217	15,669,382	19,811,849
Cost Reimbursements	1,032,609	2,945,967	2,855,787	2,908,815	2,928,629
TOTAL GENERAL FUND REVENUES	<u>162,138,949</u>	<u>222,806,799</u>	<u>177,289,577</u>	<u>177,164,281</u>	<u>175,289,156</u>
GENERAL FUND EXPENDITURES					
Accounting and Finance	4,460,827	4,305,072	5,189,214	5,311,922	4,167,849
Airport	113,497	91,776	142,408	146,365	683,040
Arts & Entertainment	3,165,614	2,464,311	3,194,523	2,815,527	3,004,410
Community & Neighborhood Services	513,219	430,519	631,044	531,968	707,218
Construction, Facilities & Grounds	7,136,831	6,597,066	7,384,047	7,009,798	12,292,099
Council	475,488	442,217	576,546	444,633	615,438
Fire Rescue	27,196,025	28,782,838	29,456,982	29,938,227	31,719,222
Human Resources	2,733,169	3,254,972	2,960,438	2,714,257	3,722,647
Information Technology	6,358,263	6,108,864	5,446,528	5,028,191	7,037,467
Municipal Court	1,083,217	1,055,777	1,143,091	1,149,616	1,183,626
Office of Operations	-	-	-	-	1,146,135
Office of the City Attorney	1,922,395	1,812,213	2,286,711	2,051,759	2,321,286
Office of the City Engineer	2,086,379	1,968,651	2,467,804	2,285,072	2,602,182
Office of the Mayor	864,113	856,028	860,244	697,998	805,596
Office of Urban Development	3,346,023	3,182,436	3,854,430	3,688,769	3,683,121
Police	33,770,462	32,793,126	36,811,992	35,179,410	39,252,473
Public Works	23,190,191	21,958,347	24,632,024	19,553,358	20,213,117
Strategic Communications	933,772	921,103	1,324,687	1,092,103	1,829,580
Other Operating	32,573,473	95,794,288	37,640,676	35,309,691	25,632,184
Agencies	10,863,179	10,843,780	11,870,234	11,851,811	12,670,466
TOTAL GENERAL FUND EXPENDITURES	<u>162,786,136</u>	<u>223,663,385</u>	<u>177,873,624</u>	<u>166,800,474</u>	<u>175,289,156</u>

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
TAXES					
10100050 - 0101 - 001 - Additional Sales Tax - Alcohol	\$ -	\$ -	\$ -	\$ -	\$ (75,888)
10100050 - 0101 - Sales Tax	(38,886,254)	(42,076,530)	(41,436,420)	(40,847,252)	(45,039,000)
10100050 - 0102 - Use Tax	(4,330,000)	(4,798,358)	(4,511,000)	(4,964,860)	(5,357,000)
10100050 - 0103 - Sales Tax Liquor	(115,000)	(184,186)	(215,000)	(166,293)	(210,000)
10100050 - 0104 - Sales Tax Pen & Int	(165,000)	(172,509)	(128,000)	(191,209)	(200,000)
10100050 - 0105 - Use Tax - Internet	(3,350,000)	(4,959,849)	(4,787,710)	(5,166,938)	(6,131,000)
10100050 - 0201 - Ad Valorem Tax	(17,660,000)	(17,967,986)	(17,977,000)	(20,248,785)	(20,237,000)
10100050 - 0202 - Ad Valorem Tax Auto	(1,421,000)	(1,560,932)	(1,485,000)	(1,556,157)	(1,685,000)
10100050 - 0203 - Ad Valorem Tax-Prior Years	-	(398)	-	-	-
10100050 - 0302 - Liquor Tax	(1,611,000)	(2,604,624)	(2,292,000)	(2,629,072)	(2,859,000)
10100050 - 0303 - Wine Tax	(90,000)	(97,337)	(100,000)	(86,432)	(100,000)
10100050 - 0304 - Rental Tang Per Prop T	(951,000)	(1,057,681)	(1,060,000)	(974,130)	(1,102,000)
10100050 - 0306 - Lodging Tax	(5,515,000)	(7,870,000)	(8,359,500)	(8,645,021)	(10,550,000)
10100050 - 0308 - Tobacco Tax	(675,000)	(665,564)	(687,000)	(515,095)	(592,000)
10100050 - 0309 - 001 - Dwelling Tax - Ps Pay Plan	-	-	(859,238)	(413,065)	(1,718,477)
10100050 - 0309 - Dwelling Tax	(3,288,000)	(3,498,770)	(3,410,000)	(3,004,343)	(3,668,000)
10100050 - 0311 - Audits	(930,000)	(1,172,600)	(1,012,000)	(851,231)	(250,000)
10100050 - 0312 - Lodging Tax - S/T Rentals	(112,500)	(267,903)	(171,000)	(331,520)	(402,000)
10100050 - 10101 - S/T Rebate - Legacy Park	470,000	472,979	470,000	407,338	580,000
10100050 - 10102 - S/T Rebate - Constr Mitigation	73,333	241,619	200,000	93,336	-
10100050 - 10103 - S/T Rebate-Alberta Conv Store	-	-	-	-	18,000
10100050 - 20101 - Av/T Rebate - Embassy Suites	92,475	92,475	92,475	106,070	106,100
10100050 - 20102 - Av/T Rebate - Hotel Indigo	24,620	24,620	24,620	31,212	31,300
10100050 - 20103 - Av/T Rebate - Legacy Park	125,313	108,000	125,313	-	136,100
10100050 - 20104 - Av/T Rebate - Const Mitigation	10,000	-	10,000	-	-
10100050 - 20105 - Av/T Rebate - Sunsouth	-	-	-	4,673	4,700
10100050 - 20106 - Av/T Rebate - Alamite	-	-	-	-	106,100
10100050 - 30601 - L/T Rebate - Embassy Suites	429,500	404,808	356,021	351,933	466,000
10100050 - 30602 - L/T Rebate - Hotel Indigo	137,000	144,106	159,802	120,308	172,000
10100050 - 30603 - L/T Rebate - Homewood Suites	-	125,254	225,000	203,907	250,000
10100050 - 30604 - L/T Rebate - Ac Marriot	-	86,388	330,000	337,342	430,000
10100050 - 30605 - L/T Rebate - Alamite	-	-	58,000	-	172,260
TOTAL TAXES	(77,737,513)	(87,254,976)	(86,439,637)	(88,935,283)	(97,703,805)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
LICENSES AND PERMITS					
10100055 - 0401 - Privilege License	\$ (20,715,000)	\$ (19,948,162)	\$ (20,252,000)	\$ (22,297,894)	\$ (22,573,000)
10100055 - 0402 - Life Insurance License	(725,000)	(709,546)	(710,000)	(764,423)	(800,000)
10100055 - 0403 - Fire Insurance License	(207,000)	(206,737)	(207,000)	(248,194)	(245,000)
10100055 - 0404 - Alcoholic Bev License	(101,500)	(101,010)	(100,000)	(134,000)	(120,000)
10100055 - 0405 - Filing Fee	(12,000)	(16,645)	(12,000)	(24,870)	(16,000)
10100055 - 0406 - Franchise License	(110,000)	(133,449)	(100,000)	(176,161)	(130,000)
10100055 - 0407 - Penalties	(157,000)	(131,596)	(100,000)	(326,565)	(175,000)
10100055 - 0408 - Election Filing Fee	-	(5,100)	-	-	-
10100055 - 0409 - Business Privilege License	(200,000)	(206,723)	(200,000)	(6,878)	(200,000)
10100055 - 0411 - Sm Cell Facility Wireless Fees	-	-	-	(11,550)	(10,000)
10100055 - 0502 - Building Permits	(1,659,000)	(1,714,414)	(1,546,000)	(1,261,985)	(1,169,000)
10100055 - 0503 - Ud Inspection Fees	(17,000)	(30,805)	(20,000)	(32,819)	(20,000)
10100055 - 0509 - Sewer Tap Permits	-	(4,897)	-	(20,264)	-
10100055 - 0520 - Ps- Special Event App Fee	(2,500)	(2,500)	-	(2,677)	(1,500)
10100055 - 40102 - B/L Rebate - Swj Technology	-	-	-	7,762	10,000
10100055 - 50201 - Bldg Permit Rebate - Swj Techn	-	-	-	16,495	-
10100055 - 50202 - Bldg Permit Rebate - Alamite	-	-	-	139,348	-
TOTAL LICENSES AND PERMITS	<u>(23,906,000)</u>	<u>(23,211,584)</u>	<u>(23,247,000)</u>	<u>(25,144,676)</u>	<u>(25,449,500)</u>

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FINES AND PENALTIES					
10100060 - 0601 - Municipal Court Clearing	\$ -	\$ -	\$ -	\$ (211,959)	\$ -
10100060 - 0603 - Fair Trial Tax	-	-	-	427	-
10100060 - 0608 - Failure To Appear / Writ Fee	(99,000)	(152,478)	(100,000)	(153,012)	(150,000)
10100060 - 0610 - Recovery Unit And Other	(5,500)	(24,803)	(10,000)	(13,866)	(15,000)
10100060 - 0611 - City Court Costs/Jail Muni Bbf	(105,000)	(97,669)	(75,000)	(130,718)	(105,000)
10100060 - 0612 - Criminal Littering Fund	-	-	-	(4,693)	-
10100060 - 0613 - City Fines/Bond Forfeiture	(727,000)	(817,474)	(700,000)	(846,452)	(800,000)
10100060 - 0616 - Imp Drivers-City	(1,100)	(560)	(600)	(408)	(200)
10100060 - 0622 - Forensic Trust - City	(100)	(186)	(100)	(187)	(100)
10100060 - 0625 - City Court Over/Short	-	4,801	-	(124)	-
10100060 - 0626 - Copy/Records Fee	(23,000)	(18,166)	(16,000)	(15,113)	(16,000)
10100060 - 0634 - Convenience Fee	(500)	(28,635)	(20,000)	(44,160)	(30,000)
10100060 - 0636 - Diversion Training Tech (Tpd)	(35,210)	(104,327)	-	(94,424)	-
10100060 - 0637 - Diversion Indigent Treatment	-	(103,553)	-	(95,281)	-
10100060 - 0638 - Diversion General Fund	(211,000)	(207,873)	(211,000)	(192,040)	(211,000)
10100060 - 0641 - Mun Court Jud Admin Bbff	-	-	-	30	-
10100060 - 0695 - Hwy Traffic Safety Fund	-	-	-	(34)	-
10100060 - 0698 - Expungement Revenue	(9,000)	(3,380)	(5,000)	(2,230)	(2,500)
10100060 - 0701 - Parking Tickets	(247,000)	(155,743)	(100,000)	(165,951)	(160,000)
10100060 - 0702 - Wrecker Service	(6,000)	(820)	-	(4,351)	-
10100060 - 0703 - Sex Offender Fines	(2,000)	(1,595)	-	(1,910)	-
10100060 - 0704 - Red Light Cameras	-	(5,075)	-	(232,222)	(175,000)
10100060 - 6361 - Py Fund Bal-Mun Crt (Tr Tech)	(296,090)	-	(84,260)	-	-
TOTAL FINES AND PENALTIES	(1,767,500)	(1,717,534)	(1,321,960)	(2,208,679)	(1,664,800)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
USE OF PROPERTY					
10100065 - 0901 - Rents	\$ (15,000)	\$ (13,318)	\$ (15,000)	\$ (14,187)	\$ (15,000)
10100065 - 0903 - Airport Hanger Rent	(106,000)	(128,836)	(106,000)	(128,484)	(120,000)
10100065 - 1006 - Airport Facility Event Fee	-	(75)	-	-	-
TOTAL USE OF PROPERTY	(121,000)	(142,229)	(121,000)	(142,671)	(135,000)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
CHARGES FOR SERVICES					
10100070 - 1101 - Garbage Collection	\$ (1,100,000)	\$ (1,364,753)	\$ (1,100,000)	\$ (1,268,631)	\$ (2,036,000)
10100070 - 1803 - Recovered Bad Debts	-	(2,522)	-	-	-
TOTAL CHARGES FOR SERVICES	(1,100,000)	(1,367,275)	(1,100,000)	(1,268,631)	(2,036,000)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
INTERGOVERNMENTAL REVENUES					
10100075 - 1201 - Sales Tax - Public School Bond	\$ (16,501,500)	\$ (20,127,000)	\$ (19,639,000)	\$ (18,394,000)	\$ (21,341,000)
10100075 - 120101 - S/T -Public School Bond Contra	-	-	-	-	21,341,000
10100075 - 1202 - Road And Bridge Tax	(895,000)	(1,115,982)	(950,000)	-	(1,100,000)
10100075 - 1204 - Beer Tax-Wholesaler	(382,000)	(400,501)	(410,000)	(280,671)	(372,000)
10100075 - 1205 - Local Gasoline Tax	(615,000)	(643,614)	(632,000)	(559,796)	(643,000)
10100075 - 1207 - Casual Sales Tax-Autos	(300,000)	(713,735)	(400,000)	(739,226)	(650,000)
10100075 - 1209 - County Sales Tax-3% City Share	(16,736,000)	(19,120,650)	(18,916,709)	(17,474,300)	(20,755,000)
10100075 - 1302 - Bank Excise Tax	(315,000)	(1,031,655)	(475,000)	(855,201)	(800,000)
10100075 - 1303 - Abc Board Profit	(37,000)	(36,482)	(20,000)	(66,577)	(20,000)
10100075 - 1304 - Oil Production Tax	(24,000)	(22,853)	(24,000)	(54,249)	(30,000)
10100075 - 1322 - Adeca Traffic Grant	-	-	-	(20,544)	-
10100075 - 1933 - Grant-Coronavirus Relief Fund	(2,238,757)	(2,238,757)	-	-	-
10100075 - 1936 - Shuttered Venue Operator Grant	-	(1,281,802)	-	(919,263)	-
10100075 - 1944 - Grant-Fire	(30,000)	(30,000)	(2,000)	-	-
10100075 - 1947 - Grant-Homeland Security	-	(18,281)	-	(9,988)	-
10100075 - 1952 - Dla- Military Surplus Equip	-	(121,399)	-	-	-
10100075 - 1956 - Grant Bulletproof Vests	-	-	-	(980)	-
10100075 - 1958 - Grant Ff Homeland Security	-	(53,912)	-	-	-
10100075 - 1963 - Grant-Fbi	-	(13,823)	-	(4,864)	-
10100075 - 1964 - Grant - Fema	-	714,130	-	(16,018)	-
10100075 - 1981 - Grant-Us Marshall Task Force	-	(43,912)	-	(24,310)	-
10100075 - 1989 - Grant-St-Internet Crime Childr	-	(10,000)	-	-	-
10100075 - 1995 - Adem Recycling Grant	(339,230)	(77,129)	(339,230)	(185,357)	(315,573)
10100075 - 1998 - Crisis Response Training Grant	-	-	-	(10,839)	-
TOTAL INTERGOVERNMENTAL REVENUES	(38,413,487)	(46,387,356)	(41,807,939)	(39,616,182)	(24,685,573)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OTHER OPERATING					
10100080 - 1403 - Interest Income-Checking	\$ (1,500)	\$ (1,181)	\$ (1,500)	\$ (928)	\$ (1,500)
10100080 - 1406 - Warrant Proceeds	-	(37,151,640)	-	-	-
10100080 - 1413 - Premium On Warrants Issued	-	(4,181,857)	-	-	-
10100080 - 1429 - Interest Income- Payment Plan	(1,000)	(11,823)	(1,000)	(7,828)	(1,000)
10100080 - 1430 - Interest Income - Debt Service	(3,500)	(341)	(3,500)	(17)	-
10100080 - 1501 - Other Operating	(1,000)	(507)	(700)	(1,349)	(800)
10100080 - 1502 - Police Miscellaneous	(58,000)	(33,217)	(25,000)	(102,607)	(65,000)
10100080 - 1503 - Rebate Fees	(19,500)	(18,962)	(18,000)	(10,354)	(15,000)
10100080 - 1506 - Vending Commissions	(4,000)	(16,439)	(5,000)	(25,226)	(16,000)
10100080 - 1513 - Sale Land/Property/Vacate St	-	-	-	(14,517)	-
10100080 - 1518 - In-Kind Revenues	-	-	-	(24,000)	-
10100080 - 1520 - Swda Reimb For Fuel	(44,218)	-	-	-	-
10100080 - 1523 - Mayors 5K	(60,000)	-	(60,000)	(37,564)	(60,000)
10100080 - 1524 - Human Trafficking Task Force	-	(39,632)	-	(24,247)	-
10100080 - 1528 - Over/Under	-	30	-	1	-
10100080 - 1534 - Fire Call Payments-Co	-	-	-	(6,000)	-
10100080 - 1535 - Auction Sales	(49,374)	(189,419)	(90,000)	(212,424)	(50,000)
10100080 - 1537 - Surplus Sales	-	(200)	-	-	-
10100080 - 1538 - Rescue Call Payments	(83,500)	(93,397)	(83,500)	(59,560)	(55,000)
10100080 - 15381 - Py Fund Bal - Ambulance	(131,487)	-	(296,087)	-	-
10100080 - 1561 - Rmkt- Rental Income	(175,000)	(197,801)	(175,000)	(344,260)	(250,000)
10100080 - 1562 - Rmkt- Farmers Booth Fees	(7,500)	(13,490)	(6,000)	(8,280)	(8,000)
10100080 - 1563 - Rmkt- Artist Booth Fees	(1,650)	(3,980)	(1,650)	(8,570)	(5,000)
10100080 - 1564 - Rmkt- Catering Royalties	(19,000)	(28,685)	(15,000)	(51,550)	(30,000)
10100080 - 1566 - Rmkt- Merchandise Inventory	-	(1,500)	(250)	(1,130)	(500)
10100080 - 1568 - Rmkt-Snap/Ebt Program	(750)	(15,403)	(4,500)	(12,023)	(6,000)
10100080 - 1570 - Hotr- Ice Skating	(84,000)	(5,047)	(84,000)	(141,043)	(142,000)
10100080 - 1571 - Hotr- Sponsorships	(47,000)	(6,000)	(47,000)	(25,000)	(25,000)
10100080 - 1572 - Hotr- Concessions	(250)	(75)	(250)	-	-
10100080 - 1573 - Hotr- Private Events	(15,000)	(3,860)	(15,000)	(8,273)	(8,200)
10100080 - 1574 - Hotr- Other Misc Revenues	(4,000)	(675)	(4,000)	-	-
10100080 - 1581 - Special Event-Rental Fees	(23,400)	(23,464)	(15,000)	(24,145)	(15,000)
10100080 - 1583 - Special Event Sponsorships	(6,500)	(18,325)	(62,500)	(25,325)	(20,000)
10100080 - 1584 - Special Event Concessions	-	(104)	-	-	-
10100080 - 1586 - Druid City Arts Festival	(55,000)	(41,674)	-	(49,053)	(40,000)
10100080 - 1587 - Alcohol Event Fee	-	-	(50,000)	(44,691)	(60,000)
10100080 - 1590 - Gateway - Rental Income	-	(15)	-	-	-
10100080 - 1592 - Py Fund Bal - District Enhance	(57,645)	-	-	-	-
10100080 - 1669 - Trans From Amphitheatre Fund	-	-	(23,600)	-	-
TOTAL OTHER OPERATING	(953,774)	(42,098,683)	(1,088,037)	(1,269,962)	(874,000)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
TRANSFERS FROM OTHER FUNDS					
10100085 - 1605 - Trans From Beer Tax Bonus	\$ (406,500)	\$ (419,879)	\$ (406,500)	\$ (400,775)	\$ (405,000)
10100085 - 1617 - Trans From Ws - Prop Insurance	(420,000)	(407,620)	(420,000)	(420,000)	(400,000)
10100085 - 1628 - Trans From Gf-Rffi	(25,000)	(25,000)	-	-	(1,000,000)
10100085 - 1630 - Trans From Ws - Workers Comp	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
10100085 - 1634 - Trans From Ws - Build Maint	(146,783)	(140,202)	(194,620)	-	(217,908)
10100085 - 1635 - Trans From Ws - Temp Wages	(25,000)	(83,263)	(60,000)	-	(60,000)
10100085 - 1637 - Trans From Alabama Trust Fund	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
10100085 - 1659 - Trans From Etf-Garbage Subsidy	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
10100085 - 1663 - Transfer From Elevate	(3,347,715)	(3,347,715)	(3,426,012)	-	(457,575)
10100085 - 166301 - Trans From Elevate - Ps Fund	-	-	-	-	(3,999,800)
10100085 - 1670 - Trans From Corrections Fund	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
10100085 - 1680 - Trans From Tourism Cap Impv	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
10100085 - 1686 - Transfer From Arp Fund	-	-	(2,123,105)	(2,040,306)	-
10100085 - 1699 - Trans From Ws - Indirect Costs	(5,993,753)	(5,993,753)	(5,936,757)	(5,936,757)	(6,531,773)
10100085 - 8080 - Trans From Amp - Debt Service	(867,315)	(867,315)	(866,223)	(866,223)	(864,793)
10100085 - 8081 - Trans From Amp - Clearing	-	(521,449)	-	(130,321)	-
TOTAL TRANSFERS FROM OTHER FUNDS	<u>(17,107,066)</u>	<u>(17,681,195)</u>	<u>(19,308,217)</u>	<u>(15,669,382)</u>	<u>(19,811,849)</u>

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
COST REIMBURSEMENTS					
10100090 - 1550 - Insurance Proceeds	\$ (66,536)	\$ (177,434)	\$ (95,500)	\$ (201,051)	\$ -
10100090 - 9900 - Cost Reimburse	(2,500)	(12,255)	(4,000)	(15,383)	(5,000)
10100090 - 9903 - Cost Reim-Information Sys	-	(1,904)	-	(175)	-
10100090 - 9905 - Cost Reim-Planning	(40,000)	(56,125)	(40,000)	(65,093)	(40,000)
10100090 - 9906 - Cost Reim-Legal	(1,200)	(11,475)	(1,000)	(181)	-
10100090 - 9908 - Cost Reim-Police	(180,000)	(245,915)	(130,000)	(189,542)	(245,000)
10100090 - 9910 - Cost Reim-Gateway	-	(2,641)	-	(2,090)	-
10100090 - 9911 - Cost Reim-Inspection	(34,000)	(22,418)	(20,000)	(20,610)	(20,000)
10100090 - 9912 - Cost Reim-Tdot	(40,000)	10,529	(50,000)	(157,293)	(75,000)
10100090 - 9915 - Cost Reim-Env Services	(29,000)	(29,661)	(25,500)	(23,613)	(25,000)
10100090 - 9916 - Cost Reim-School Guards	(70,000)	(32,460)	-	(33,828)	(35,000)
10100090 - 9917 - Cost Reim-Ps Ccd Conv Fees	-	(179)	-	(453)	-
10100090 - 9921 - Cost Reim-Mayor/Clerk	-	(24,603)	-	(3,315)	-
10100090 - 9925 - Cost Reim-Recycling	(140,000)	(274,515)	(150,000)	(370,929)	(220,000)
10100090 - 9934 - Cost Reim-Revenue	-	(160)	-	-	-
10100090 - 9942 - Cost Reim-Human Resources	-	(90)	-	-	-
10100090 - 9944 - Cost Reim-Preservation	(1,600)	(2,407)	(1,600)	(2,449)	(1,600)
10100090 - 9945 - Cost Reim-Facilites Maint	-	50	-	-	-
10100090 - 9947 - Cost Reim-Pata Fuel	(179,315)	(139,113)	(179,315)	(238,703)	(180,000)
10100090 - 9956 - Cost Reim-Amphitheater	(500)	-	(10,000)	(3,730)	(1,500)
10100090 - 9967 - Cost Reim-Tcric Debt	-	(1,659,626)	(1,900,914)	(1,304,439)	(1,900,529)
10100090 - 9969 - Cost Reim-Pata Security	(110,198)	(110,198)	(110,198)	(110,198)	-
10100090 - 9970 - Cost Reim- A&E Special Events	(5,100)	(51,386)	(5,100)	(56,474)	(35,000)
10100090 - 9974 - Cost Reim-Pata-Ua Route	(85,040)	(85,040)	(85,040)	(98,116)	(98,000)
10100090 - 9976 - Cost Reim-Animal Shelter	(17,620)	(16,940)	(17,620)	(11,152)	(17,000)
10100090 - 9985 - Cost Reim-Summer Feeding	(30,000)	-	(30,000)	-	(30,000)
TOTAL COST REIMBURSEMENTS	(1,032,609)	(2,945,967)	(2,855,787)	(2,908,815)	(2,928,629)



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The Accounting & Finance Department maintains the City's financial integrity through three divisions: Budgets & Financial Reporting, Purchasing, and Revenue & Financial Services.

Accounting & Finance FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 1,743,386	\$ 2,212,862	\$ 2,693,030	\$ 480,168	21.7%
Purchasing	1,546,719	1,647,078	105,643	(1,541,435)	-93.6%
Revenue & Financial Services	1,170,722	1,329,274	1,369,176	39,902	3.0%
Total	\$ 4,460,827	\$ 5,189,214	\$ 4,167,849	\$ (1,021,365)	-19.7%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 2,738,723	\$ 3,144,110	\$ 3,677,425	\$ 533,315	17.0%
Salary Reimbursements	(27,506)	-	(2,500)	(2,500)	0.0%
Overtime/Wages	11,700	8,020	11,000	2,980	37.2%
Auto Fuel/Maintenance	2,200	1,685	3,296	1,611	95.6%
Property Insurance	1,010,000	1,060,500	-	(1,060,500)	-100.0%
Liability Insurance	440,000	484,000	-	(484,000)	-100.0%
Other Operating	285,710	490,899	478,628	(12,271)	-2.5%
Total By Category	\$ 4,460,827	\$ 5,189,214	\$ 4,167,849	\$ (1,021,365)	-19.7%

Accounting & Finance Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$533,315 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, as well as the transfer of two accountants from Infrastructure & Public Services, the transfer of one employee to Information Technology and the addition of a Grants Manager.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - \$1,060,500 in Property Insurance was moved to other operating expenditures
 - \$484,000 in Liability Insurance was moved to other operating expenditures
 - Increase of \$512 in telephone expenditures due to the movement of personnel from IPS Administration during the realignment
 - Increase of \$1,400 in repairs & supplies expenditures due to the movement of personnel from IPS Administration during the realignment
 - Increase of \$2,500 in salary reimbursements - grants line item due to the elimination of IPS Administration staff responsible for grants, and transferring the funding to be utilized with the Grants Manager

Accounting & Finance Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Implementation of Munis' online business license processing which includes new license as well as submission and payment for license renewals. As previously discussed, the Munis data would be accessible for integration with CityView and/or other applications for citizen visibility and individual account tracking.	FY 2022	9/30/2021	0%					X
Continue implementation of Positive Pay and ACH fraud filter. These fraud protection measures are intended to provide additional security for safeguarding the City's fiscal assets. Both Positive Pay and ACH Fraud Filter have been implemented on all accounts at Regions Bank and Wells Fargo and have already successfully deterred an attempt to defraud the City. We will continue to work with the other financial institutions who hold City funds to put in place similar measures to ensure that we have protection on City accounts. A&F will implement and maintain an inventory of measures implemented by bank account.	FY 2022	12/31/2021	90%					X
In FY 2020, A&F began utilizing the Munis General Billing module. This module generates invoices and records the receivable and revenue in real time. In the past, departments sent manually created invoices which were not properly recorded in Munis. This led to audit findings or management comments by the external auditors. A&F has begun the roll-out and training with specific departments. We intend to have at least one representative in every department that is responsible for ensuring that all billing is initiated through Munis' General Billing module.	FY 2022	12/31/2021	75%					X
Continue to gain efficiencies and preferred alignment of positions by grade and reporting structure through attrition. Specifically, changes are needed in Revenue, Grants and Budgets and Strategic Planning. Details of proposed changes are available upon request and will be provided in summary to Human Resources by 6/1/2021.	FY 2022	12/31/2021	100%					X

Accounting & Finance Goals (continued)

Short-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Work with Human Resources to propose a promotional plan within A&F to mirror the typical advancement paths in public accounting. This would not require a change in pay structure or pay grades, merely a revision to process.	FY 2022	9/30/2022	100%					X
Convert all employees to direct deposit and improve accessibility and dashboard view of pay details for employees and retirees. Develop and roll out an internal dashboard for use by employees and an external dashboard for external users to obtain accurate and up to date salary and benefit information. Note: Approximately 35 manual payroll checks still processed.	FY 2022	9/30/2022	80%					X
Continue work with Communications to ensure that the City's website contains the most current and accurate information and that is accessible by being easy to find, i.e. business license applications and tax forms.	FY 2022	12/31/2022	20%					X
Continue to work with Human Resources to fill all vacancies of any new or existing positions. Over the past year, A&F has made it a priority to create an organizational structure that allows for clear and defined duties, as well as a work/life balance for each employee. Ensuring a fully staffed department will assist with achieving this goal.	FY 2023	10/30/2022	90%					X
Implementation of CityView online business license processing which includes new license as well as submission and payment for license renewals.	FY 2023	9/30/2023	0%					X
Reduce the number of bank accounts the City currently has by consolidating where deemed appropriate. This will allow the Accounting and Financial Reporting division to more effectively and efficiently manage each account, as well as save on banking fees.	FY 2023	9/30/2023	5%			X		X
Continue to monitor financial performance to ensure financial stability for future debt issuances (i.e. TCRIC/WS/Elevate debt issuances).	FY 2023	Ongoing	75%			X		X

Accounting & Finance Goals (continued)

Short-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Continue to identify analytical methods which may be employed to identify audit targets while streamlining the actual audit process. The primary goal of these efforts is higher revenue realizations and reduction of staff time.	FY 2023	Ongoing	50%					X
Continue to research online sales and its impact to our City while monitoring federal and state legislative changes with ongoing consideration of possible revenue restructure needs.	FY 2023	Ongoing	50%					X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Establish multi-year budgets to improve financial management, establish long-term and strategic financial plans and identify imbalances between revenues and expenditure trends.	FY 2022	12/31/2024	50%			X	X	X
Continue improving the City's award winning budget document to provide more analytical information where appropriate with the ultimate goal of incorporating all funds of the City.	FY 2022	12/31/2024	50%			X		X
Continue our review and update of the City of Tuscaloosa Municipal Code as it pertains to Revenue. In recent years, we have discovered that there is outdated or confusing language in our Code that needs to be revised.	FY 2023	9/30/2024	50%					X
Successfully implement an automated paperless accounts payable software to provide efficiency and accountability for all City departments that handle invoices. This implementation will help streamline the payment process and reduce staff time involved in the current process. In order to fully implement a permanent paperless accounts payable process, the City needs to purchase Tyler's Content Manager. Our Accounts Payable team has implemented an interim paperless system by utilizing workflows in Smartsheet.	FY 2023	9/30/2024	0%					X

Accounting & Finance Goals (continued)

Long-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Take an inventory of departmental processes and procedures that currently exist in some form, develop and document formal standard operating procedures that are indexed and pushed out to all Accounting & Finance team members. Our SOPs would be updated as changes occur or revisions are needed with the most current version provided to our external auditors annually.	FY 2023	9/30/2023	10%					X
Become primarily paperless in our financial processing and workflows to gain efficiencies, curb costs and minimize space needed for hard copy data storage (i.e. accounts payable, purchasing, banking, capital assets). As a result of the restructure and physical renovation, we got rid 17 file cabinets and have not replaced them as a result of scanning documents for electronic storage. Our shift to a paperless work environment has resulted in better information flow and sharing of data, records and reports by all team members. The only divisions not fully converted are Purchasing and Payroll.	FY 2023	9/30/2024	80%					X
Enhance current city-wide purchasing and p-card policies to strengthen controls while addressing prior year audit findings and management comments from Mauldin & Jenkins.	FY 2023	12/31/2024	10%					X

Accounting & Finance Unfunded Requests

Unfunded Initiatives:

➤	Grants Management Software	\$	70,000
➤	Online Procurement Platform		10,000
➤	Stand-up Desks (17)		4,600
➤	Spare Check Printer		5,000
	Total Unfunded Initiatives	\$	89,600

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤	Add 2 steps for AP Techs	\$	8,542
	Total Unfunded Personnel Requests	\$	8,542

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&F - BUDGETS AND FINANCIAL REPORTING					
10101010 - 1005 - Beer Tax Bonus	\$ 4,114	\$ 4,082	\$ 4,230	\$ 3,649	\$ 5,566
10101010 - 1015 - Salaries	1,172,778	1,118,796	1,337,015	1,274,623	1,742,357
10101010 - 101501 - Salary Reimbursement - Grants	(2,544)	-	-	-	(2,500)
10101010 - 101503 - Salary Reimbursement - Elevate	(24,962)	(25,905)	-	-	-
10101010 - 1020 - Special Bonus	-	-	17,792	17,793	-
10101010 - 1025 - Salary Overtime	-	368	20	8	-
10101010 - 1030 - Wages	11,700	13,871	8,000	6,338	11,000
10101010 - 2010 - Employee Insurance	156,596	132,092	186,399	131,866	211,750
10101010 - 2025 - State Pension	85,728	86,142	108,207	99,192	145,595
10101010 - 2029 - Medicare Tax	17,166	15,596	19,624	18,013	24,930
10101010 - 2030 - Social Security	73,365	66,483	83,726	77,020	106,564
10101010 - 3007 - Auditing	99,050	91,800	97,395	93,600	102,000
10101010 - 3100 - Outside Services	17,500	19,999	218,960	201,576	250,201
10101010 - 3110 - Machine Rental	8,299	7,487	10,500	9,407	10,000
10101010 - 3137 - Postage & Freight	8,500	8,291	8,000	7,747	8,600
10101010 - 3138 - Operating Forms	5,000	4,411	5,000	2,788	5,000
10101010 - 3155 - Office Supplies	4,500	4,421	6,000	3,602	4,500
10101010 - 3170 - Repairs & Supplies	12,982	11,644	28,296	26,489	5,600
10101010 - 3188 - Furniture Supplies	-	-	2,155	2,155	-
10101010 - 3210 - Travel/Education	8,857	5,751	7,897	7,858	10,000
10101010 - 3212 - Car Allowance	21,300	20,524	21,300	19,221	25,855
10101010 - 3214 - Books/Dues/Subscriptio	50,357	28,350	26,346	13,154	11,500
10101010 - 3231 - Telephone	9,200	9,416	12,000	7,655	10,512
10101010 - 38001 - Ops Continuity - Covid	-	179	-	-	-
10101010 - 3995 - Bank Charges	3,500	3,376	3,500	102	3,500
10101010 - 3999 - Miscellaneous Expense	400	163	500	94	500
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING	1,743,386	1,627,338	2,212,862	2,023,949	2,693,030

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&F - PURCHASING					
10101011 - 1005 - Beer Tax Bonus	\$ 484	\$ 242	\$ 470	\$ 523	\$ 484
10101011 - 1015 - Salaries	69,224	85,390	71,792	78,413	73,835
10101011 - 1020 - Special Bonus	-	-	1,250	1,250	-
10101011 - 2010 - Employee Insurance	12,719	13,863	13,154	14,569	13,984
10101011 - 2025 - State Pension	4,731	6,184	5,534	7,387	7,310
10101011 - 2029 - Medicare Tax	928	1,168	980	1,089	1,007
10101011 - 2030 - Social Security	3,968	4,995	4,183	4,657	4,301
10101011 - 3085 - Property Insurance	1,010,000	1,000,946	1,060,500	1,062,717	-
10101011 - 3105 - Liability Insurance	440,000	457,249	484,000	672,897	-
10101011 - 3138 - Operating Forms	54	54	-	-	200
10101011 - 3155 - Office Supplies	500	598	500	107	250
10101011 - 3170 - Repairs & Supplies	146	-	200	-	200
10101011 - 3210 - Travel/Education	300	1,020	1,400	1,323	1,100
10101011 - 3212 - Car Allowance	1,800	1,714	2,100	1,925	2,207
10101011 - 3214 - Books/Dues/Subscriptio	400	84	700	626	450
10101011 - 3231 - Telephone	216	203	215	150	215
10101011 - 38001 - Ops Continuity - Covid	1,149	1,162	-	-	-
10101011 - 3999 - Miscellaneous Expense	100	12	100	15	100
TOTAL A&F - PURCHASING	1,546,719	1,574,883	1,647,078	1,847,646	105,643

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&F - REVENUE AND FINANCIAL SERVICES					
10101030 - 1005 - Beer Tax Bonus	\$ 3,388	\$ 3,295	\$ 3,760	\$ 3,056	\$ 3,630
10101030 - 1015 - Salaries	859,829	822,620	969,850	901,250	1,005,031
10101030 - 1020 - Special Bonus	-	-	16,445	16,445	-
10101030 - 1025 - Salary Overtime	-	2,845	-	-	-
10101030 - 2010 - Employee Insurance	109,297	89,810	124,841	102,591	120,087
10101030 - 2025 - State Pension	68,593	65,679	72,563	75,485	92,377
10101030 - 2029 - Medicare Tax	11,682	11,137	12,456	12,653	14,001
10101030 - 2030 - Social Security	49,933	47,621	53,140	54,103	59,843
10101030 - 3010 - Auto-Fuel & Oil	1,650	856	1,500	1,567	2,496
10101030 - 3015 - Auto-Maintenance	550	691	185	737	800
10101030 - 3100 - Outside Services	-	-	6,415	6,414	-
10101030 - 3106 - Toll Bridge	50	39	20	20	50
10101030 - 3110 - Machine Rental	7,800	5,320	4,600	3,686	5,600
10101030 - 3137 - Postage & Freight	14,500	14,012	11,000	10,739	14,000
10101030 - 3138 - Operating Forms	3,250	3,250	4,000	3,896	4,000
10101030 - 3155 - Office Supplies	5,000	4,677	7,000	5,776	7,000
10101030 - 3170 - Repairs & Supplies	4,842	5,009	4,000	527	1,500
10101030 - 3210 - Travel/Education	5,158	4,560	13,000	12,328	10,000
10101030 - 3212 - Car Allowance	11,100	11,100	13,300	12,044	16,711
10101030 - 3214 - Books/Dues/Subscriptio	2,600	1,743	2,300	1,378	2,550
10101030 - 3231 - Telephone	11,000	8,297	8,400	6,508	9,000
10101030 - 3997 - Bad Debt Write Offs (Audits)	-	-	-	209,124	-
10101030 - 3999 - Miscellaneous Expense	500	290	500	-	500
TOTAL A&F - REVENUE AND FINANCIAL SERVICES	1,170,722	1,102,852	1,329,275	1,440,327	1,369,176



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The Tuscaloosa National Airport (TCL) encompasses approximately 724 acres and has a variety of private and corporate hangars housing over 100 aircraft. The airport serves 10 surrounding counties as well as the University of Alabama and Mercedes-Benz International.

Tuscaloosa National Airport FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Airport	\$ 113,497	\$ 142,408	\$ 683,040	\$ 540,632	379.6%
Total	\$ 113,497	\$ 142,408	\$ 683,040	\$ 540,632	379.6%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ -	\$ -	\$ 494,580	\$ 494,580	0.0%
Overtime/Wages	-	36,000	36,000	-	0.0%
Auto Fuel/Maintenance	10,000	10,000	35,120	25,120	251.2%
Other Operating	103,497	96,408	117,340	20,932	21.7%
Total By Category	\$ 113,497	\$ 142,408	\$ 683,040	\$ 540,632	379.6%

Tuscaloosa National Airport Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$494,580 due to six personnel movements from various divisions within Infrastructure & Public Services into this department, one new full-time employee, internal promotions, as well as increases associated with the combined 2.5% and 2.6% COLAs and step
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$25,120 in auto fuel/maintenance expenditures to reflect expected actuals
 - Decrease of \$150 in public education expenditures due to all public education moving into Strategic Communications

Tuscaloosa National Airport Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Administrative Improvements: Implement revised staffing classifications and maintenance structure for the airport to promote the retainage, recruitment, and staff capabilities	FY 2023	10/1/2022	0%		X	X		X
Asset Management: Integrate asset management into the daily airfield operations and non-FAA functions of the airport.	FY 2023	Ongoing	0%		X	X		X
Airport Security: Implement ongoing security access control and monitoring improvements that assists in limiting unauthorized access inside the fence and on the airfield	FY 2023	Summer 2023	0%		X	X		X
Capital Improvements: Continue Implementation of the 2022 Airport Master Plan Update: Utilize the master plan to leverage federal and state grant opportunities	FY 2023	Ongoing	0%		X	X	X	X
Capital Improvements: Utilize the recent airport terminal design study to maximize airport terminal grant opportunities available through FY26.	FY 2023	Ongoing	0%			X	X	X
Community Engagement: Maximize relationship and collaboration with the Tuscaloosa Airport Advisory Community and other community agencies to promote the growth and development of the Tuscaloosa National Airport.	FY 2023	Ongoing	0%		X	X	X	X
Community Engagement: Expand services, branding, marketing tools, social media presence, and relevant information on the airport's website for airport tenants, users, and the public	FY 2023	Summer 2023	0%		X			X
Community Engagement: Review potential concepts to expand public use and accessibility to airport property to include expanded parks and greenway infrastructure	FY 2023	Fall 2023	0%			X		X

Tuscaloosa National Airport Goals (continued)

Short-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Economic Development: Pursue the re-establishment of commercial air service in support of community growth and initiatives. Continue promoting short and long term goals that reflect the current opportunities and challenges throughout the industry.	FY 2023	Ongoing	0%			X	X	X
Elevate Tuscaloosa: Maximize potential opportunities to leverage Elevate Tuscaloosa towards projects that expand the quality of services and facilities for the community.	FY 2023	Ongoing	0%		X	X	X	X
Financial Sustainability: Continuous review of airports rates, fees, and lease policies in order to eliminate operating deficit, achieve financial sustainability, and promote economic growth	FY 2023	Ongoing	0%			X	X	X
Operational Capability: Establishment of strategic programs with targeted funding levels that support the maintenance and operational improvements funded by airport specific revenues	FY 2023	10/1/2022	0%		X	X	X	X
Operational Efficiency: Build reliability, safety, and redundancy in airport equipment operations through acquisition of relevant equipment for airport operations	FY 2023	10/1/2022	0%		X	X		X
Operational Efficiency: Modernize Airport Operations and Maintenance GIS Dashboard in support of the airport's FAA Part 139 Program	FY 2023	Ongoing	0%		X	X		X
Policies and Procedures: Coordinate a working group for the rewrite and modernization of the airport's emergency plan	FY 2023	5/1/2023	0%		X	X		X
Policies and Procedures: Modernize Airport Policies, Regulations, and Guidance Documents to promote transparent policies that promote airport compliance	FY 2023	1/31/2023	0%		X	X		X
Special Events: Provide first class service and safety throughout each game day event through proper staffing, equipment, facilities, and procedures	FY 2023	Fall 2022	0%		X	X		X

Tuscaloosa National Airport Goals (continued)

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Administrative Improvements: Review potential alternative governance structure and staffing most suitable to efficiently manage the airport and promote economic growth	FY 2023	2025	0%			X		X
Airfield Safety & Training: Support efforts to establish a dedicated onsite ARFF Live Fire Training facility in partnership with TFR and the Alabama Fire College	FY 2023	Ongoing	0%		X	X	X	X
Airport Security: Implement ongoing security access control and monitoring improvements that assists in limiting unauthorized access inside the fence and on the airfield	FY 2023	Ongoing	0%		X	X		X
Asset Management: A comprehensive assessment of the operational and maintenance functions of the airport with the knowledge to forecast for improvements and replacement, cost effectiveness and efficiencies, and in some cases a quicker response time. Will be used as a tool to implement new planning/procedures for everyday operations and capital purchases.	FY 2023	Ongoing	0%		X	X		X
Capital Improvements: Consider potential alternatives to relocate and replace current airport maintenance facility	FY 2023	2025	0%		X	X		X
Capital Improvements: Continue Implementation of the 2022 Airport Master Plan Update: Utilize the master plan to leverage federal and state grant opportunities	FY 2023	Ongoing	0%		X	X	X	X
Capital Improvements: Engage with Gray Matter consulting and other departments to continue identifying grant opportunities. Collaborate with Accounting and Finance and other City departments as needed to ensure all grant programmatic and financial compliance is met.	FY 2023	Ongoing	0%		X	X	X	X
Capital Improvements: Continue potential opportunities to replace or renovate the current airport terminal	FY 2023	Ongoing	0%			X	X	X

Tuscaloosa National Airport Goals (continued)

Long-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Capital Improvements: Pursue and support efforts available to replace the air traffic control tower to provide modern air traffic services for airport users	FY 2023	2025	0%		X	X		X
Community Engagement: Continue airport awareness programs and events that promote the benefits, capabilities, opportunities, and economic impact the airport provides	FY 2023	Ongoing	0%		X	X	X	X
Community Engagement: Expand services, branding, marketing tools, social media presence, and relevant information on the airport's website for airport tenants, users, and the public	FY 2023	Ongoing	0%		X			X
Community Engagement: Maximize relationship and collaboration with the Tuscaloosa Airport Advisory Community and other community agencies to promote the growth and development of the Tuscaloosa National Airport.	FY 2023	Ongoing	0%		X	X	X	X
Community Engagement: Review potential concepts to expand public use and accessibility to airport property to include expanded parks and greenway infrastructure	FY 2023	Ongoing	0%			X		X
Economic Development: Pursue the re-establishment of commercial air service in support of community growth and initiatives. Continue promoting short and long term goals that reflect the current opportunities and challenges throughout the industry.	FY 2023	Ongoing	0%			X	X	X
Economic Development: Encourage expanded general aviation services and development that promote a diverse based aircraft and commercial aeronautical presence on the airport	FY 2023	Ongoing	0%		X	X	X	X
Economic Development: Expand airport infrastructure capabilities in support of increased cargo operations	FY 2023	2026	0%			X	X	X
Educational Support: Support educational awareness programs and careers in aviation including internships, dual enrollment programs, student organizations, and high school programs	FY 2023	Ongoing	0%			X	X	X

Tuscaloosa National Airport Goals (continued)

Long-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Elevate Tuscaloosa: Maximize potential opportunities to leverage Elevate Tuscaloosa towards projects that expand the quality of services and facilities for the community.	FY 2023	Ongoing	0%			X	X	X
Environmental Sustainability: Promote and implement operational practices and policies that minimize negative environmental impacts on the region. The Airport continues to monitor its environmental impact in order to remain a good neighbor with the surrounding community.	FY 2023	Ongoing	0%		X	X		X
Financial Sustainability: Continuous review of airports rates, fees, and lease policies in order to eliminate operating deficit, achieve financial sustainability, and promote economic growth	FY 2023	Ongoing	0%			X	X	X
Operational Efficiency: Build reliability, safety, and redundancy in airport equipment operations through acquisition of relevant equipment and staff assignments related to airport operations	FY 2023	Ongoing	0%		X	X		X
Special Events: Provide first class service and safety throughout each game day event through proper staffing, equipment, facilities, and procedures	FY 2023	Ongoing	0%		X	X		X

Tuscaloosa National Airport Unfunded Requests

Unfunded Initiatives:

➤	Expanded Security Access Control Program	\$	10,000
➤	Airport Marketing Program		10,000
	Total Unfunded Initiatives	\$	20,000

Unfunded Equipment:

➤	26 ft. Rotary Cutter, Wheels, LED Lights, Hook-Up, as Existing Cutter	\$	45,000
➤	4DR 4WD Crew Truck, Beacon Lights, Airport Radio, Tool Box		50,000
	Total Unfunded Equipment	\$	95,000

Unfunded Facility Improvements:

➤	Airport Maintenance Shop - Facility Replacement	\$	100,000
	Total Unfunded Facility Improvements	\$	100,000

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
AIRPORT					
10107050 - 1005 - Beer Tax Bonus	0	0	0	0	\$ 1,694
10107050 - 1015 - Salaries	0	0	0	0	396,296
10107050 - 1030 - Wages	-	-	36,000	12,442	36,000
10107050 - 2010 - Employee Insurance	0	0	0	0	33,477
10107050 - 2025 - State Pension	0	0	0	0	33,348
10107050 - 2029 - Medicare Tax	-	-	-	180	5,643
10107050 - 2030 - Social Security	-	-	-	771	24,122
10107050 - 3010 - Auto-Fuel & Oil	5,000	7,501	5,000	18,299	30,120
10107050 - 3015 - Auto-Maintenance	5,000	8,518	5,000	25,122	5,000
10107050 - 3086 - Public Education	-	-	150	-	-
10107050 - 3100 - Outside Services	49,584	29,628	42,539	42,296	61,000
10107050 - 3106 - Toll Bridge	20	-	20	17	20
10107050 - 3110 - Machine Rental	1,500	1,679	1,500	1,253	1,500
10107050 - 3137 - Postage & Freight	200	3	200	-	200
10107050 - 3155 - Office Supplies	150	336	150	1,003	750
10107050 - 3170 - Repairs & Supplies	17,450	16,375	15,000	12,667	15,290
10107050 - 3186 - Power-Runway Lights	13,661	16,095	13,099	16,059	16,830
10107050 - 3210 - Travel/Education	2,500	1,970	4,000	3,205	5,000
10107050 - 3214 - Books/Dues/Subscriptio	2,420	1,630	2,500	1,486	1,500
10107050 - 3215 - Trade Organization Dues	2,800	1,286	2,800	2,525	2,800
10107050 - 3225 - Uniforms/Prot Clothing	-	-	1,470	1,138	1,450
10107050 - 3231 - Telephone	10,000	6,755	10,000	6,628	7,000
10107050 - 3999 - Miscellaneous Expense	3,212	-	2,980	1,274	4,000
TOTAL AIRPORT	113,497	91,776	142,408	146,365	683,040

The Arts & Entertainment Department manages facilities including the Tuscaloosa Amphitheater, Tuscaloosa River Market, Tuscaloosa Gateway and Shelby Park; and events including the Mayors Cup 5K, Druid City Arts Festival and Celebration on the River.

Arts & Entertainment FY 2023 General Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Administration	\$ 1,041,171	\$ 1,043,166	\$ 128,627	\$ (914,539)	-87.7%
Gateway	397,164	353,817	365,681	11,864	3.4%
Amphitheater	814,501	810,142	1,063,380	253,238	31.3%
River Market	404,893	471,295	590,255	118,960	25.2%
Transportation Museum	110,213	113,513	157,570	44,057	38.8%
Holidays At The Plaza	188,561	183,890	200,900	17,010	9.3%
Air Show	-	-	-	-	0.0%
Other Special Events	209,111	218,700	254,762	36,062	16.5%
Saban Center	-	-	243,235	243,235	0.0%
Total	\$ 3,165,614	\$ 3,194,523	\$ 3,004,410	\$ (433,348)	-13.6%
Expenditure Category					
Salaries/Benefits	\$ 1,251,688	\$ 1,065,361	\$ 1,426,650	\$ 361,289	33.9%
Overtime/Wages/Holiday Pay	369,409	394,481	390,144	(4,337)	-1.1%
Auto Fuel/Maintenance	6,970	6,750	8,846	2,096	31.1%
Maintenance Contracts	-	35,288	30,670	(4,618)	-13.1%
Other Operating	1,537,547	1,692,643	1,148,100	(544,543)	-32.2%
Total By Category	\$ 3,165,614	\$ 3,194,523	\$ 3,004,410	\$ (190,113)	-6.0%

Arts & Entertainment Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$361,289 due to increases associated with the combined 2.5% and 2.6% COLAs and step increase, personnel movement from various divisions within Infrastructure & Public Services and the Office of Urban Development into this department, as well as internal promotions throughout the year.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Moved \$26,500 from Arts & Entertainment Administration to Environmental Services for Household Hazardous Waste Day
 - Moved \$339,230 from Arts & Entertainment Administration to Environmental Services for the ADEM Recycling Grant
 - Increase of \$44,057 for the Transportation Museum contract
 - Increase of \$2,546 in auto fuel/maintenance expenditures to reflect expected actuals
 - Increase of \$18,622 in utilities expenditures

Arts & Entertainment Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Present events for the public that are of high quality.	FY 2023	Ongoing	0%					X
Provide high quality venues for the public to enjoy events in.	FY 2023	Ongoing	0%					X
Hire a full-time employee CVOA to handle special event permits	FY 2023	7/1/2022	0%					X
Saban Center: Planning, design, and fundraising activities	FY 2022	2021-2024	0%			X	X	
Select Arts & Entertainment Director	FY 2023	8/1/2022	0%					X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Elevate project to reconfigure Gateway	FY 2023	1/1/2025	0%			X	X	X
Saban Center: Successful grand opening	FY 2022	Ongoing	0%			X	X	X

Arts & Entertainment Unfunded Requests

Unfunded Initiatives:

➤ (9) Security cameras at the Gateway	\$	8,500
➤ Replace Dilapidated Furniture at the Gateway		15,000
Total Unfunded Initiatives	\$	23,500

Unfunded Equipment:

➤ (3) Passenger Shuttle Bus	\$	450,000
Total Unfunded Equipment	\$	450,000

Unfunded Facility Improvements:

➤ Gateway - Relocate Joyful Java space to serve as Marketplace for Glowforge	\$	15,500
➤ Gateway - Office Space designated for Gateway Manager(s)		5,000
Total Unfunded Facility Improvements	\$	20,500

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ (3) Standard Laptop	\$	5,891
➤ (1) Tablet		828
Total Unfunded Technology Requests	\$	6,719

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - ADMINISTRATION					
10109060 - 1005 - Beer Tax Bonus	\$ 1,694	\$ 1,764	\$ 1,880	\$ 1,305	\$ 484
10109060 - 1015 - Salaries	452,274	388,262	322,799	248,856	110,346
10109060 - 1020 - Special Bonus	-	-	6,250	6,250	-
10109060 - 1025 - Salary Overtime	5,000	10,487	8,000	8,172	-
10109060 - 1030 - Wages	10,870	11,608	-	-	-
10109060 - 2010 - Employee Insurance	67,189	52,252	43,863	25,350	614
10109060 - 2025 - State Pension	35,271	32,824	26,790	20,172	8,708
10109060 - 2029 - Medicare Tax	6,428	5,624	4,797	3,655	1,607
10109060 - 2030 - Social Security	27,468	24,046	20,458	15,845	6,868
10109060 - 3010 - Auto-Fuel & Oil	2,000	2,597	2,000	1,391	-
10109060 - 3015 - Auto-Maintenance	770	1,903	950	836	-
10109060 - 3086 - Public Education	41,150	29,938	26,250	5,784	-
10109060 - 3100 - Outside Services	21,500	14,361	33,500	16,447	-
10109060 - 3110 - Machine Rental	-	-	-	249	-
10109060 - 3138 - Operating Forms	250	250	250	813	-
10109060 - 3155 - Office Supplies	1,230	684	1,400	635	-
10109060 - 3170 - Repairs & Supplies	1,900	(1,270)	7,930	7,755	-
10109060 - 3192 - Adem Recycling Grant Exp	339,230	77,129	506,029	260,065	-
10109060 - 3210 - Travel/Education	16,500	11,398	11,100	(2,399)	-
10109060 - 3212 - Car Allowance	2,100	1,575	2,100	3,150	-
10109060 - 3214 - Books/Dues/Subscriptio	3,350	3,025	4,585	2,515	-
10109060 - 3225 - Uniforms/Prot Clothing	600	-	900	-	-
10109060 - 3231 - Telephone	3,920	3,708	5,920	2,375	-
10109060 - 38001 - Ops Continuity - Covid	15	15	-	-	-
10109060 - 3998 - Cc Merchant Fees	250	805	265	894	-
10109060 - 3999 - Miscellaneous Expense	212	-	250	-	-
10109060 - 4010 - Equipment	-	-	4,900	3,961	-
TOTAL A&E - ADMINISTRATION	1,041,171	672,984	1,043,166	634,076	128,627

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - GATEWAY					
10109062 - 1005 - Beer Tax Bonus	\$ -	\$ 91	\$ 470	\$ 424	\$ 484
10109062 - 1015 - Salaries	103,251	56,446	107,101	107,100	122,788
10109062 - 1020 - Special Bonus	-	-	878	878	-
10109062 - 1025 - Salary Overtime	7,500	654	2,500	2,730	2,500
10109062 - 1030 - Wages	79,539	76,114	94,481	79,724	94,481
10109062 - 2010 - Employee Insurance	31,726	5,462	19,555	11,324	13,802
10109062 - 2025 - State Pension	9,158	4,337	8,210	8,355	9,728
10109062 - 2029 - Medicare Tax	2,620	1,890	4,414	2,692	4,508
10109062 - 2030 - Social Security	11,333	8,081	18,840	11,511	19,270
10109062 - 3100 - Outside Services	90,600	90,587	30,000	14,497	30,000
10109062 - 3110 - Machine Rental	-	124	750	589	750
10109062 - 3137 - Postage & Freight	200	-	200	12	200
10109062 - 3138 - Operating Forms	300	54	300	108	300
10109062 - 3155 - Office Supplies	1,050	991	750	451	750
10109062 - 3170 - Repairs & Supplies	27,615	27,592	7,500	5,769	7,500
10109062 - 3188 - Furniture Supplies	-	-	2,250	2,903	2,250
10109062 - 3210 - Travel/Education	-	-	5,307	5,307	5,000
10109062 - 3214 - Books/Dues/Subscriptio	500	17	1,193	404	1,500
10109062 - 3225 - Uniforms/Prot Clothing	2,800	1,965	1,520	1,386	1,520
10109062 - 3230 - Utilities	26,572	24,437	29,848	24,925	30,600
10109062 - 3231 - Telephone	2,400	2,331	4,000	2,991	4,000
10109062 - 3515 - Marketing	-	-	6,750	2,184	6,750
10109062 - 3525 - Gateway - Event Expenses	-	-	6,000	4,215	6,000
10109062 - 3999 - Miscellaneous Expense	-	0	1,000	8	1,000
TOTAL A&E - GATEWAY	397,164	301,174	353,817	290,489	365,681

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - AMPHITHEATER					
10109063 - 1005 - Beer Tax Bonus	\$ 968	\$ 725	\$ 705	\$ 847	\$ 1,694
10109063 - 1015 - Salaries	224,819	199,115	184,355	239,887	405,035
10109063 - 1020 - Special Bonus	-	-	3,750	3,750	-
10109063 - 1025 - Salary Overtime	132,000	97,180	132,000	158,358	132,000
10109063 - 1030 - Wages	32,000	-	32,000	21,342	10,563
10109063 - 2010 - Employee Insurance	31,584	28,534	26,077	28,362	42,240
10109063 - 2020 - Fire-Police Pension	-	4,821	-	10,156	-
10109063 - 2025 - State Pension	19,220	23,077	16,220	28,422	34,667
10109063 - 2029 - Medicare Tax	3,381	4,020	3,029	6,096	9,800
10109063 - 2030 - Social Security	14,446	15,195	12,924	21,473	41,868
10109063 - 3010 - Auto-Fuel & Oil	1,000	443	1,000	2,764	4,388
10109063 - 3015 - Auto-Maintenance	2,000	3,825	2,000	5,428	2,000
10109063 - 3100 - Outside Services	226,509	220,733	236,300	231,005	239,180
10109063 - 3110 - Machine Rental	4,000	4,385	4,000	4,124	4,000
10109063 - 3111 - Office Rent	4,680	5,480	4,680	8,690	9,480
10109063 - 3137 - Postage & Freight	1,200	1,352	1,500	747	1,500
10109063 - 3138 - Operating Forms	-	510	1,600	1,974	1,600
10109063 - 3155 - Office Supplies	403	439	1,400	610	1,400
10109063 - 3156 - Maintenance Contracts	-	-	30,670	35,288	30,670
10109063 - 3170 - Repairs & Supplies	59,991	33,690	49,286	43,016	13,000
10109063 - 3210 - Travel/Education	10,500	3,055	11,250	9,767	10,500
10109063 - 3212 - Car Allowance	-	-	-	77	-
10109063 - 3214 - Books/Dues/Subscriptio	3,797	3,862	5,935	3,674	5,935
10109063 - 3225 - Uniforms/Prot Clothing	5,100	5,440	5,040	1,967	5,040
10109063 - 3231 - Telephone	20,500	20,460	18,920	11,596	31,320
10109063 - 3515 - Marketing	-	-	5,000	-	5,000
10109063 - 3525 - Amp - City Event Expenses	-	140	2,000	330	2,000
10109063 - 3530 - Rental Event Expenses	4,000	5,532	16,000	12,412	16,000
10109063 - 38001 - Ops Continuity - Covid	11,441	11,441	-	-	-
10109063 - 3999 - Miscellaneous Expense	962	2,324	2,500	-	2,500
TOTAL A&E - AMPHITHEATER	814,501	695,777	810,141	892,164	1,063,380

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - RIVERMARKET					
10109064 - 1005 - Beer Tax Bonus	\$ 726	\$ 585	\$ 705	\$ 593	\$ 1,210
10109064 - 1015 - Salaries	149,904	143,906	156,070	226,204	256,159
10109064 - 101501 - Salary Reimbursement - Grants	-	-	-	(10,509)	-
10109064 - 1020 - Special Bonus	-	-	4,479	4,479	-
10109064 - 1025 - Salary Overtime	2,000	8,289	3,000	4,252	3,000
10109064 - 1030 - Wages	94,000	96,051	115,000	72,952	115,000
10109064 - 2010 - Employee Insurance	25,310	29,898	32,677	29,391	41,796
10109064 - 2025 - State Pension	12,814	13,410	13,997	20,465	23,531
10109064 - 2029 - Medicare Tax	3,416	3,327	4,171	4,205	4,969
10109064 - 2030 - Social Security	14,588	14,228	17,797	17,982	21,239
10109064 - 3010 - Auto-Fuel & Oil	1,100	310	600	229	201
10109064 - 3015 - Auto-Maintenance	100	96	200	121	100
10109064 - 3100 - Outside Services	6,000	6,333	6,625	5,223	6,625
10109064 - 3110 - Machine Rental	3,800	3,580	3,800	2,791	2,676
10109064 - 3137 - Postage & Freight	38	38	200	15	150
10109064 - 3138 - Operating Forms	160	105	536	535	400
10109064 - 3155 - Office Supplies	245	244	1,000	611	750
10109064 - 3170 - Repairs & Supplies	13,285	13,111	8,454	5,439	8,050
10109064 - 3188 - Furniture Supplies	1,231	4,035	6,560	6,554	6,200
10109064 - 3210 - Travel/Education	6,500	8,131	7,400	7,556	10,864
10109064 - 3214 - Books/Dues/Subscriptio	2,500	2,500	3,335	496	3,335
10109064 - 3225 - Uniforms/Prot Clothing	469	469	1,920	1,490	1,700
10109064 - 3231 - Telephone	4,000	4,321	4,000	3,628	4,000
10109064 - 3515 - Marketing	6,650	5,733	7,770	8,300	7,700
10109064 - 3520 - Rmkt- Farmers Event Expenses	5,000	3,691	5,000	4,091	5,000
10109064 - 3525 - Rmkt- City Event Expenses	3,000	1,820	10,000	9,165	10,000
10109064 - 3530 - Rmkt- Rental Event Expenses	44,290	23,763	50,000	60,357	50,000
10109064 - 3536 - Rmkt-Farmers Snap/Ebt Pmts	2,800	14,561	5,000	14,282	5,000
10109064 - 38001 - Ops Continuity - Covid	55	55	-	-	-
10109064 - 3998 - Cc Merchant Fees	-	4,870	-	6,548	-
10109064 - 3999 - Miscellaneous Expense	912	523	1,000	392	600
TOTAL A&E - RIVERMARKET	404,893	407,985	471,296	507,837	590,255

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - TRANSPORTATION MUSEUM					
10109065 - 3100 - Outside Services	\$ 110,033	\$ 97,751	\$ 113,333	\$ 109,988	\$ 157,390
10109065 - 3231 - Telephone	180	185	180	172	180
TOTAL A&E - TRANSPORTATION MUSEUM	110,213	97,936	113,513	110,160	157,570

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - HOLIDAYS AT THE PLAZA					
10109066 - 1025 - Salary Overtime	\$ 6,500	\$ 737	\$ 7,500	\$ 9,015	\$ 7,500
10109066 - 2025 - State Pension	-	59	-	743	-
10109066 - 2029 - Medicare Tax	-	11	-	131	-
10109066 - 2030 - Social Security	-	46	-	559	-
10109066 - 3004 - Event Advertising	-	-	7,500	6,694	7,500
10109066 - 3100 - Outside Services	135,949	77,630	131,500	116,338	121,500
10109066 - 3105 - Liability Insurance	4,800	4,005	4,800	4,005	4,500
10109066 - 3138 - Operating Forms	-	-	-	26	-
10109066 - 3170 - Repairs & Supplies	24,051	24,173	13,600	41,171	24,400
10109066 - 3214 - Books/Dues/Subscriptio	1,100	253	1,500	1,071	1,000
10109066 - 3225 - Uniforms/Prot Clothing	-	-	750	1,058	750
10109066 - 3230 - Utilities	13,661	3,718	13,590	17,499	30,600
10109066 - 3998 - Cc Merchant Fees	2,500	551	2,500	3,831	2,500
10109066 - 3999 - Miscellaneous Expense	-	-	650	100	650
TOTAL A&E - HOLIDAYS AT THE PLAZA	188,561	111,183	183,890	202,241	200,900

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - OTHER SPECIAL EVENTS					
10109068 - 1015 - Salaries	\$ -	\$ -	\$ -	\$ 6,430	\$ -
10109068 - 1025 - Salary Overtime	-	74	-	305	25,100
10109068 - 2010 - Employee Insurance	-	13	-	889	-
10109068 - 2020 - Fire-Police Pension	-	11	-	1	-
10109068 - 2025 - State Pension	-	-	-	511	-
10109068 - 2029 - Medicare Tax	-	1	-	91	-
10109068 - 2030 - Social Security	-	-	-	391	-
10109068 - 3010 - Auto-Fuel & Oil	-	-	-	-	1,207
10109068 - 3015 - Auto-Maintenance	-	-	-	-	950
10109068 - 3138 - Operating Forms	-	-	-	-	250
10109068 - 3155 - Office Supplies	-	-	-	-	1,400
10109068 - 3170 - Repairs & Supplies	756	757	5,000	5,338	7,500
10109068 - 3210 - Travel/Education	-	-	-	-	19,500
10109068 - 3214 - Books/Dues/Subscriptio	-	-	-	141	4,585
10109068 - 3225 - Uniforms/Prot Clothing	1,500	1,458	1,200	1,065	2,100
10109068 - 3231 - Telephone	-	-	-	-	5,920
10109068 - 3525 - City Event Expenses	-	-	20,200	20,394	17,000
10109068 - 3526 - Elevate Events	7,000	15,468	5,400	3,171	10,000
10109068 - 38001 - Ops Continuity - Covid	8,411	8,348	-	-	-
10109068 - 3850 - Mayors Cup 5K	60,000	28,645	60,000	37,564	60,000
10109068 - 3852 - Live At The Plaza	35,240	37,133	39,600	39,567	35,000
10109068 - 3853 - Usat Triathlon	4,000	9,147	-	-	-
10109068 - 3854 - Household Hazardous Waste Day	30,500	28,216	28,500	24,723	2,000
10109068 - 3855 - Druid City Arts Festival	55,000	41,392	55,000	36,193	55,000
10109068 - 3999 - Miscellaneous Expense	6,704	6,608	3,800	1,788	7,250
TOTAL A&E - OTHER SPECIAL EVENTS	209,111	177,272	218,700	178,562	254,762

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&E - SABAN CENTER					
10109069 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 484
10109069 - 1015 - Salaries	-	-	-	-	187,080
10109069 - 2010 - Employee Insurance	-	-	-	-	27,282
10109069 - 2025 - State Pension	-	-	-	-	14,873
10109069 - 2029 - Medicare Tax	-	-	-	-	2,562
10109069 - 2030 - Social Security	-	-	-	-	10,954
TOTAL A&E - SABAN CENTER	-	-	-	-	243,235

The Office of Community & Neighborhood Services works to advance social and economic justice through services including: affordable housing, housing counseling, youth services, senior services, family services, homeless services, lead abatement and the promotion of contractual and business opportunities.

Community & Neighborhood Services FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Federal Programs	\$ 513,219	\$ 631,044	\$ 707,218	\$ 76,174	12.1%
Total	\$ 513,219	\$ 631,044	\$ 707,218	\$ 76,174	12.1%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 638,607	\$ 760,496	\$ 892,033	\$ 131,537	17.3%
Salary Reimbursement	(247,500)	(251,500)	(251,500)	-	0.0%
Overtime/Wages	27,359	27,359	27,359	-	0.0%
Auto Fuel/Maintenance	850	850	423	(427)	-50.2%
Other Operating	93,903	93,840	38,903	(54,937)	-58.5%
	\$ 513,219	\$ 631,044	\$ 707,218	\$ 76,174	12.1%

Community & Neighborhood Services Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$131,537 due to personnel movement from various divisions within Infrastructure & Public Services into this department, internal promotions, increases associated with the combined 2.5% and 2.6% COLAs and step increase.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Decrease of \$427 in auto fuel/maintenance expenditures to reflect expected actuals
 - Decrease of \$50,000 in neighborhood revitalization funds

Community & Neighborhood Services Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Springer Estates Development (56 Units)- Tuscaloosa Housing Authority	FY 2022	Ongoing	25%		X	X	X	
Establishment of Youth Advancement & Opportunity (YAO) Division	FY 2023	Underway	0%		X	X	X	X
Single Family Homeownership- Habitat for Humanity	FY 2022	Underway	58%		X	X	X	
Reduction of blighted properties funded with HOME/CDBG mortgage funds/Generate additional program income for CDBG/HOME Programs: Currently working with OCA and Outside Legal Firm on properties that are delinquent with payments to foreclose. In most cases, homes that require foreclosure are nuisance and are blighted.	FY 2022	Underway	7%		X	X		
Ongoing Neighborhood Revitalization through the creation of various programs- Let's Paint and Renovate Program, Neighborhood Cleanup, and the LEAD Hazard Abatement Program	FY 2022	Underway	45%		X	X	X	X
Creation & Implementation of a Business Façade Improvement Program -partnership with UD and TPD	FY 2023	Underway	0%		X	X	X	X
Owner Occupied Rehabilitation Program - Habitat for Humanity	FY 2022	Ongoing	100%	3/31/2022	X	X	X	X
Residential Lateral Assistance Program (RLAP)- partnership with UD	FY 2022	Ongoing	75%		X	X	X	X
Down Payment Assistance (DPA)- this program will continue to be utilized as tool to allow for access to affordable housing	FY 2022	Ongoing	100%	3/31/2022	X	X	X	X
HUD Approval of Housing Counseling Agency designation	FY 2023	Underway	95%		X	X	X	
Housing Counseling Programs- Certifying additional Housing Counselors to enhance this Program: HUD is requiring multiple certified housing counselors to maintain the City's status to offer certified housing counseling services	FY 2022	Underway	85%		X	X	X	
Enhance data collection through use of the HMIS System: Instrument have been developed to begin collecting pertinent data to make sure that funded agencies are meeting required benchmarks both federally and locally	FY 2022	Ongoing	85%		X	X	X	
HOPE Initiative Summer Jobs Program- Youth & Human Services	FY 2022	Summer 2022	80%			X	X	X

Community & Neighborhood Services Goals (continued)

Short-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Project Unity Recommendation Implementation- Mayor's Alliance for Opportunity & Advancement and Chief's Commission on Policing	FY 2022	Ongoing	8%		X	X	X	

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
COVID Response- will continue to adapt to COVID and the eventual aftermath. The pandemic greatly affected the populations that we serve providing for a greater need for housing related services, medical services, and other resources- CDBG-CV & ESG-CV funding	FY 2022	Ongoing	50%		X	X	X	X
Repurpose and Rebranding of the Gateway	FY 2023	Fall 2022	0%		X	X	X	
Benjamin Barnes New Facility Construction - will continue to work toward the construction of a new Benjamin Barnes Facility to completion	FY 2022	Spring - Summer 2024	0%		X	X	X	
Benjamin Barnes Existing Facility Renovations - will continue to work toward the upgrades/renovations of the existing Benjamin Barnes Facility to accommodate City & Community needs	FY 2023	Spring / Summer 2024	0%		X	X	X	
Boys and Girls Club Expansion of Services/Building Improvements- will work with the Club to explore renovations and improvements to their facility	FY 2022	Fall 2023 / Spring 2024	0%		X	X	X	
Completion of Springer Estates Property (56 Units)	FY 2022	TBD	25%		X	X	X	
Target Neighborhoods for Revitalization/Rehabilitation	FY 2022	TBD	0%		X	X	X	X

Community & Neighborhood Services Unfunded Requests

Unfunded Initiatives:

➤ Youth Advancement & Opportunity (YAO) Division	\$ 400,000
➤ Workforce Assistance Program	100,000
➤ Local Housing Trust Fund	1,500,000
➤ Property Recapture/Foreclosure Program	20,000
➤ Project UNITY-Neighborhood Revitalization/Housing	300,000
➤ Post COVID Community Needs Assessment	30,000
➤ Project UNITY- Mayor's Alliance for Opportunity and Advancement & Chief's Commission Policy Recommendations	250,000
➤ HOPE Initiative Summer Jobs Program	200,000
➤ Tuscaloosa Builds Program	50,000
Total Unfunded Initiatives	\$ 2,850,000

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ Deputy Director of Community & Neighborhood Services (Grade 40)	\$ 5,908
➤ CNS Manager of Finance (Grade 29)	3,834
➤ Grants Manager (Grade 29)	4,886
➤ Community Services Coordinator (Grade 22)	3,535
➤ Community Development Program Manager (Grade 26)	3,731
➤ Grants Compliance Coordinator (Grade 20)	79,985
➤ Grants Specialist (Grade 16)	-
➤ Lead Program Manager (Grade 26)	2,361
➤ Tuscaloosa Builds Program Manager	-
➤ Youth Advancement and Opportunity Director (Grade 29)	95,894
➤ Family Resource and Youth Services Coordinator (Grade 22)	73,520
Total Unfunded Personnel Requests	\$ 273,654

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
COMMUNITY AND NEIGHBORHOOD SERVICES					
10104070 - 1005 - Beer Tax Bonus	\$ 1,936	\$ 1,875	\$ 1,880	\$ 1,765	\$ 2,178
10104070 - 1015 - Salaries	496,357	523,348	578,399	562,862	687,536
10104070 - 101501 - Salary Reimbursement - Grants	(247,500)	(287,564)	(251,500)	(262,642)	(251,500)
10104070 - 1020 - Special Bonus	-	-	7,850	7,850	-
10104070 - 1030 - Wages	27,359	12,465	27,359	5,677	27,359
10104070 - 2010 - Employee Insurance	47,636	59,346	68,868	66,537	80,147
10104070 - 2025 - State Pension	42,827	44,613	49,312	47,803	61,720
10104070 - 2029 - Medicare Tax	7,632	7,493	8,464	7,982	9,550
10104070 - 2030 - Social Security	32,619	32,040	36,123	34,130	40,812
10104070 - 3005 - Legal Advertising	800	367	-	-	800
10104070 - 3010 - Auto-Fuel & Oil	550	86	550	187	123
10104070 - 3015 - Auto-Maintenance	300	146	300	356	300
10104070 - 3085 - Property Insurance	3,000	-	3,000	-	3,000
10104070 - 3100 - Outside Services	7,900	2,754	9,937	5,227	8,000
10104070 - 3110 - Machine Rental	5,776	7,212	5,500	5,040	5,000
10104070 - 3137 - Postage & Freight	400	186	400	141	400
10104070 - 3138 - Operating Forms	400	-	350	-	400
10104070 - 3155 - Office Supplies	2,750	1,733	3,000	2,412	3,000
10104070 - 3170 - Repairs & Supplies	2,300	2,281	3,000	1,784	5,000
10104070 - 3199 - Neighborhood Revitalization	54,000	-	50,000	22,986	-
10104070 - 3210 - Travel/Education	5,000	2,609	8,000	3,217	5,000
10104070 - 3212 - Car Allowance	9,600	9,600	9,600	8,800	10,090
10104070 - 3214 - Books/Dues/Subscriptio	2,290	1,390	1,820	1,920	1,300
10104070 - 3231 - Telephone	8,500	8,469	8,500	7,803	6,500
10104070 - 3999 - Miscellaneous Expense	787	71	333	129	503
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES	513,219	430,519	631,045	531,968	707,218



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Construction, Facilities & Grounds works to clean, maintain and repair city grounds at city facilities, buildings, parks, rights of way and construction projects. The department also assists with heating and cooling systems, electrical circuits and HVAC

Construction, Facilities & Grounds FY 2023 General Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Administration	\$ 1,354,442	\$ 1,065,617	\$ 692,102	\$ (373,515)	-35.1%
Facilities Maintenance	4,737,019	5,180,019	5,742,272	562,253	10.9%
ROW/Landscaping	1,045,369	1,138,411	5,857,725	4,719,314	414.6%
Total	\$ 7,136,831	\$ 7,384,047	\$ 12,292,099	\$ 4,908,052	66.5%
Expenditure Category					
Salaries/Benefits	\$ 3,320,850	\$ 3,338,620	\$ 7,972,224	\$ 4,633,604	138.8%
Overtime/Wages/Holiday Pay	83,700	71,959	159,836	87,877	122.1%
Auto Fuel/Maintenance	277,113	276,613	410,277	133,664	48.3%
Maintenance Contracts	220,310	204,148	209,278	5,130	2.5%
Power - Street Lights	-	-	-	-	0.0%
Tip Fee	70,700	45,700	73,220	27,520	60.2%
Utilities	1,633,135	1,588,600	1,565,896	(22,704)	-1.4%
Capital Outlay	168,203	181,209	-	(181,209)	-100.0%
Other Operating	1,362,820	1,677,199	1,901,368	224,169	13.4%
Total By Category	\$ 7,136,831	\$ 7,384,047	\$ 12,292,099	\$ 4,908,052	66.5%

Construction, Facilities & Grounds Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$4,633,604 due to personnel movement from Infrastructure & Public Services into this department, increases associated with the combined 2.5% and 2.6% COLAs and step increase, the addition of four full-time personnel and three part-time, the elimination of one full-time position, the transfer of three employees to water and sewer, the transfer of two employees from the water and sewer fund, as well as various internal promotions throughout the year.
- The Construction, Facilities & Grounds is a newly formed department with budgets transferred from the former Infrastructure and Public Services (IPS), comprising of Administration, Infrastructure, Logistics and Asset Management, and Public Services.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$206,700 in outside services related to the contracts for herbicide, cemetery maintenance, grounds maintenance, and general maintenance
 - Increase of \$27,420 in tip fees expenditures
 - Due to the movement of personnel from IPS Administration during the realignment, \$700 was moved to repairs & supplies and \$256 was moved to the telephone line item
 - Increase of \$6,840 in machine rental expenditures due to the movement of personnel from IPS Administration during the realignment
 - Increase of \$90,000 in equipment for the purchase of (2) 1/2-Ton pickup trucks
 - Increase of \$129,066 in auto fuel/maintenance expenditures to reflect expected actuals

Construction, Facilities & Grounds Goals

➤ None

Construction, Facilities & Grounds Unfunded Requests

Unfunded Initiatives:

➤ ROW/Landscaping: Repairs and Supplies	\$	4,920
Total Unfunded Initiatives	\$	4,920

Unfunded Equipment:

➤ 1/2-Ton Extra Cab Pickup, Emergency Strobe Lights, Tool Box	\$	50,000
➤ 1/2-Ton 2-Door Pickup, Tool Box, Strobe Lights		45,000
➤ SUV		35,000
➤ Electric Pallet Jack, 3,000lb Capacity		5,000
➤ 8X16 Utility Trailer with tailgate and concealed ramps		5,000
➤ 18' Enclosed Dual Axle Trailer, bar locks, side entry		9,500
➤ Flusher Truck, Strobe Lights, Arrow Board, Backup Camera		250,000
➤ (2) 1/2-Ton 2-Door Pickup, Tool Box, Strobe Lights		90,000
➤ 1/2-Ton Crew Cab Pickup, Tool Box, Strobe Lights		55,000
➤ Tractor with Dual Flail Mowers		125,000
➤ Walker Mower with Bagger and Lights		20,000
➤ 60" Diesel Zero Turn Mower, Strobe Lights		17,000
➤ 1/2-Ton Regular Cab Pickup 4X2, Tool Box		45,000
➤ (2) UTV, Lights, Strobe Lights		34,000
➤ Scissor Lift		25,000
Total Unfunded Equipment	\$	810,500

Unfunded Facility Improvements:

➤ FM Warehouse - Improved Lighting for entire Warehouse	\$	18,000
➤ FM Warehouse - Upgrade Security		15,000
Total Unfunded Facility Improvements	\$	33,000

Unfunded Personnel Requests:

➤ Custodial Worker (Grade 4)	\$	50,941
➤ Custodial Worker (Grade 4)		50,941
➤ Custodial Crew Leader (Grade 6)		54,403
➤ Facilities Maintenance Technician (Grade 17)		73,449
➤ Maintenance Technician Assistant (Grade 10)		61,328
Total Unfunded Personnel Requests	\$	291,062

Unfunded Technology Requests:

➤ (7) Monitors - 24"	\$	1,204
➤ (7) Standard Laptop		13,745
➤ (1) Laptop Docking Station		325
➤ (1) Dual Monitor Stand		60
➤ (1) Desktop Wireless Headset		300
➤ (6) Desktop Computer		5,628
➤ (18) Tablet		14,917
➤ (7) Cell Phone with Linc Combo		2,450
➤ (2) Rugged Tablet		4,309
Total Unfunded Technology Requests	\$	42,938

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
CFG - ADMINISTRATION					
10109040 - 1005 - Beer Tax Bonus	\$ 3,872	\$ 3,139	\$ 3,290	\$ 3,300	\$ 2,662
10109040 - 1015 - Salaries	937,638	783,464	753,231	657,798	473,559
10109040 - 1020 - Special Bonus	-	-	16,072	17,323	-
10109040 - 1025 - Salary Overtime	6,300	690	4,300	238	2,900
10109040 - 2010 - Employee Insurance	127,388	103,289	112,222	120,501	82,345
10109040 - 2025 - State Pension	71,572	66,980	64,895	60,637	43,488
10109040 - 2029 - Medicare Tax	12,791	10,733	10,466	17,645	6,569
10109040 - 2030 - Social Security	54,669	45,892	44,651	47,199	28,081
10109040 - 3010 - Auto-Fuel & Oil	5,800	4,251	5,150	7,447	6,588
10109040 - 3015 - Auto-Maintenance	2,600	5,302	2,750	2,835	2,750
10109040 - 3100 - Outside Services	23,240	6,097	5,000	720	5,000
10109040 - 3106 - Toll Bridge	55	12	55	11	50
10109040 - 3110 - Machine Rental	9,600	11,061	6,600	9,030	6,600
10109040 - 3137 - Postage & Freight	475	95	150	22	-
10109040 - 3138 - Operating Forms	200	54	75	-	75
10109040 - 3155 - Office Supplies	3,000	1,313	3,800	667	1,900
10109040 - 3170 - Repairs & Supplies	4,950	4,796	5,950	4,200	2,850
10109040 - 3210 - Travel/Education	14,550	8,209	11,550	5,358	12,140
10109040 - 3212 - Car Allowance	4,800	4,800	4,800	3,742	5,045
10109040 - 3214 - Books/Dues/Subscriptio	607	305	1,355	309	855
10109040 - 3225 - Uniforms/Prot Clothing	9,870	16,307	2,650	795	2,200
10109040 - 3231 - Telephone	45,348	42,406	5,880	14,197	5,720
10109040 - 38001 - Ops Continuity - Covid	14,193	14,193	-	-	-
10109040 - 3999 - Miscellaneous Expense	924	718	725	-	725
TOTAL CFG - ADMINISTRATION	1,354,442	1,134,106	1,065,617	973,973	692,102

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
CFG - FACILITIES MAINTENANCE					
10109042 - 1005 - Beer Tax Bonus	\$ 8,954	\$ 8,678	\$ 8,930	\$ 8,126	\$ 11,011
10109042 - 1015 - Salaries	1,536,983	1,515,329	1,646,974	1,540,495	2,126,188
10109042 - 1020 - Special Bonus	-	-	69,217	69,217	-
10109042 - 1025 - Salary Overtime	75,000	62,813	65,000	69,210	68,000
10109042 - 1045 - Holiday Pay	2,400	1,963	2,659	2,086	2,659
10109042 - 2010 - Employee Insurance	325,325	303,328	336,954	302,003	423,927
10109042 - 2025 - State Pension	130,885	141,045	148,266	142,205	196,600
10109042 - 2029 - Medicare Tax	20,099	20,677	22,537	22,287	29,028
10109042 - 2030 - Social Security	85,874	88,412	96,114	95,613	124,043
10109042 - 3010 - Auto-Fuel & Oil	17,725	24,951	17,725	35,412	49,337
10109042 - 3015 - Auto-Maintenance	12,000	21,319	12,000	24,408	12,000
10109042 - 3100 - Outside Services	86,866	110,247	181,500	200,302	166,500
10109042 - 3101 - Outside Services-Amphitheater	51,585	24,999	63,448	30,594	45,450
10109042 - 3106 - Toll Bridge	61	59	-	43	-
10109042 - 3108 - Outside Services-Ws	8,000	8,354	44,900	39,239	49,700
10109042 - 3110 - Machine Rental	3,020	3,198	1,000	1,291	8,040
10109042 - 3155 - Office Supplies	-	-	250	48	250
10109042 - 3156 - Maintenance Contracts	160,310	138,189	139,900	126,539	143,270
10109042 - 3159 - Maintenance Contracts-W&S	60,000	56,303	64,248	48,536	66,008
10109042 - 3162 - Repairs & Supplies - Amp	56,575	73,152	47,995	46,778	55,000
10109042 - 3170 - Repairs & Supplies	410,671	425,843	485,850	416,784	496,450
10109042 - 3187 - Repairs & Supplies-W&S	51,000	51,625	54,468	37,664	65,000
10109042 - 3196 - Utilities - Amp	134,528	103,384	136,745	139,965	147,900
10109042 - 3210 - Travel/Education	-	-	19,400	9,037	19,500
10109042 - 3214 - Books/Dues/Subscriptio	-	-	-	80	-
10109042 - 3225 - Uniforms/Prot Clothing	-	-	12,480	9,076	13,850
10109042 - 3226 - Utilities-Airport	129,440	105,088	125,586	117,961	122,400
10109042 - 3227 - Utilities-Police	341,457	298,802	382,196	344,876	367,200
10109042 - 3228 - Utilities-Tdot	159,597	144,880	156,372	147,237	153,000
10109042 - 3229 - Utilities-Parking Control	21,945	23,113	21,500	23,244	35,700
10109042 - 3230 - City Hall Annex 1	180,559	184,925	171,289	165,081	158,100
10109042 - 3231 - Telephone	-	-	9,120	19,898	9,376
10109042 - 3232 - Utilities-Municipal Court	116,385	98,330	107,174	90,463	86,700
10109042 - 3233 - Utilities-City Logistics	53,833	47,283	51,859	46,566	45,900
10109042 - 3234 - Utilities-City Parks	71,961	72,241	72,868	63,986	66,300
10109042 - 3235 - Utilities-Annex 3 - General	11,598	11,924	12,212	13,718	20,400
10109042 - 3237 - Utilities-Mww Transp Museum	19,874	11,616	19,809	13,001	20,400
10109042 - 3238 - Utilities-River Market	81,324	56,575	75,997	75,729	71,400
10109042 - 3239 - Utilities-Pub Safety Logistics	66,200	54,676	58,863	55,641	56,100
10109042 - 3240 - Utilities-Curry/Esd	173,472	140,434	156,658	147,588	153,000
10109042 - 3241 - Utilities - Northern Rvwlk	-	-	-	7,732	10,200
10109042 - 3242 - Utilities - River Dist Park	-	-	-	532	10,200
10109042 - 3245 - Utilities-Annex 3 - W&S	25,614	24,015	24,472	27,583	35,700
10109042 - 38001 - Ops Continuity - Covid	14,166	14,166	-	-	-
10109042 - 3999 - Miscellaneous Expense	181	-	150	-	485
10109042 - 4010 - Equipment	-	-	8,450	8,450	-
10109042 - 4170 - Capital Repairs/Improvements	31,553	20,273	46,884	47,080	-
TOTAL CFG - FACILITIES MAINTENANCE	4,737,020	4,492,209	5,180,019	4,833,407	5,742,272

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
CFG - ROW/LANDSCAPING					
10109044 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 17,666
10109044 - 1015 - Salaries	-	-	-	-	3,117,511
10109044 - 1025 - Salary Overtime	-	-	-	-	14,000
10109044 - 1030 - Wages	-	-	-	-	72,277
10109044 - 2010 - Employee Insurance	-	-	-	-	785,032
10109044 - 2025 - State Pension	-	-	-	-	276,786
10109044 - 2029 - Medicare Tax	-	-	-	-	42,233
10109044 - 2030 - Social Security	-	-	-	-	180,450
10109044 - 3010 - Auto-Fuel & Oil	98,988	96,933	98,988	140,233	198,102
10109044 - 3015 - Auto-Maintenance	140,000	202,003	140,000	230,005	141,500
10109044 - 3100 - Outside Services	204,600	187,779	347,720	329,718	483,420
10109044 - 3106 - Toll Bridge	10	8	-	52	-
10109044 - 3125 - Mosquito Control	232,878	232,878	232,878	190,263	232,878
10109044 - 3170 - Repairs & Supplies	161,331	153,703	147,000	131,326	220,000
10109044 - 3195 - Tip Fee	70,700	72,021	45,700	76,947	73,220
10109044 - 3225 - Uniforms/Prot Clothing	-	-	-	-	2,000
10109044 - 3231 - Telephone	-	-	-	-	400
10109044 - 3999 - Miscellaneous Expense	212	-	250	-	250
10109044 - 4010 - Equipment	136,650	25,425	125,875	103,875	-
TOTAL CFG - ROW/LANDSCAPING	1,045,369	970,750	1,138,411	1,202,419	5,857,725



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The Tuscaloosa City Council is the City's legislative body. Divided into seven districts, the Council considers particular items of business through issue-specific committees, which recommend action to the full Council.

City Council FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
City Council	\$ 475,488	\$ 576,546	\$ 615,438	\$ 38,892	6.7%
Total	\$ 475,488	\$ 576,546	\$ 615,438	\$ 38,892	6.7%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 74,119	\$ 90,741	\$ 105,336	\$ 14,595	16.1%
Overtime/Wages	201,567	217,105	217,202	97	0.0%
Other Operating	199,802	268,700	292,900	24,200	9.0%
Total By Category	\$ 475,488	\$ 576,546	\$ 615,438	\$ 38,892	6.7%

City Council Budget Highlights

- Compared to the FY 2022 original budget, overall salaries, wages, and benefits increased by \$14,595 due to personnel increases associated with the combined 2.5% and 2.6% COLAs, internal departmental promotions and step increase.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$9,000 in books/dues/subscriptions expenditures for the National League of Cities subscription
 - Increase of \$4,800 in car allowance expenditures
 - Increase of \$15,200 in outside services expenditures

Council Unfunded Requests

Unfunded Initiatives:

- None

Unfunded Equipment:

- None

Unfunded Facility Improvements:

- None

Unfunded Personnel Requests:

- None

Unfunded Technology Requests:

- None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
COUNCIL					
10104050 - 1005 - Beer Tax Bonus	\$ 242	\$ 242	\$ 235	\$ 234	\$ 242
10104050 - 1015 - Salaries	49,400	50,105	51,311	56,163	59,838
10104050 - 1020 - Special Bonus	-	-	1,250	1,250	-
10104050 - 1025 - Salary Overtime	1,000	1,571	1,000	1,791	1,000
10104050 - 1030 - Wages	200,567	197,588	216,105	196,458	216,202
10104050 - 2010 - Employee Insurance	20	12,554	13,093	13,062	13,926
10104050 - 2025 - State Pension	4,567	4,851	4,845	5,467	5,919
10104050 - 2029 - Medicare Tax	3,773	3,500	3,794	3,595	3,906
10104050 - 2030 - Social Security	16,117	14,970	16,212	15,375	16,705
10104050 - 3065 - Election Expense	57,876	57,876	-	-	-
10104050 - 3100 - Outside Services	-	-	159,800	76,950	175,000
10104050 - 3110 - Machine Rental	5,500	4,994	5,500	3,725	5,500
10104050 - 3137 - Postage & Freight	-	33	-	53	-
10104050 - 3138 - Operating Forms	3,000	985	200	-	200
10104050 - 3155 - Office Supplies	600	366	600	591	600
10104050 - 3170 - Repairs & Supplies	2,000	5,514	2,000	1,228	2,000
10104050 - 3210 - Travel/Education	11,082	-	10,500	6,520	20,000
10104050 - 3212 - Car Allowance	-	-	-	-	4,800
10104050 - 3214 - Books/Dues/Subscriptio	100	40	9,100	8,456	9,100
10104050 - 3231 - Telephone	8,500	6,797	8,500	5,593	8,500
10104050 - 3999 - Miscellaneous Expense	2,000	1,799	2,500	1,464	2,000
10104050 - 4010 - Equipment	51,499	21,214	-	10,979	-
10104050 - 99901 - District Improv - Dist 1	10,000	10,000	10,000	7,620	10,000
10104050 - 99902 - District Improv - Dist 2	4,000	3,006	10,000	3,308	10,000
10104050 - 99903 - District Improv - Dist 3	9,992	10,569	10,000	-	10,000
10104050 - 99904 - District Improv - Dist 4	4,011	4,011	10,000	5,000	10,000
10104050 - 99905 - District Improv - Dist 5	9,642	9,642	10,000	2,500	10,000
10104050 - 99906 - District Improv - Dist 6	10,000	9,991	10,000	7,500	10,000
10104050 - 99907 - District Improv - Dist 7	10,000	10,000	10,000	9,750	10,000
TOTAL COUNCIL	475,488	442,217	576,545	444,633	615,438

Tuscaloosa Fire Rescue works to make Tuscaloosa a safer community through emergency response, risk reduction and fiscal responsibility. Services include: fire prevention, firefighting, emergency medical care, water rescue, technical rescue, hazardous materials mitigation, code enforcement, disaster response, public education and community service.

Fire Rescue					
FY 2023 General Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Fire	\$ 22,912,718	\$ 24,870,898	\$ 25,855,672	\$ 984,774	4.0%
Fire - Paramedics	3,120,753	3,206,539	4,765,900	1,559,362	48.6%
Fire - Grant	-	-	-	-	0.0%
Fire - Ambulance	103,637	356,212	64,125	(292,087)	-82.0%
Fire - Dispatch	1,058,917	1,023,334	1,033,525	10,191	1.0%
Total	\$ 27,196,025	\$ 29,456,982	\$ 31,719,222	\$ 2,262,240	7.7%
Expenditure Category					
Salaries/Benefits	\$ 23,219,404	\$ 25,670,235	\$ 27,600,029	\$ 1,929,794	7.5%
Overtime/Wages/Holiday Pay	1,625,110	2,114,712	2,614,712	500,000	23.6%
Auto Fuel/Maintenance	303,750	310,522	337,611	27,089	8.7%
Maintenance Contracts	20,000	20,000	20,000	-	0.0%
Utilities	245,280	275,000	285,600	10,600	3.9%
Uniforms/Protective Clothing	161,250	161,250	181,250	20,000	12.4%
Capital Outlay	9,385	263,014	9,385	(253,629)	-96.4%
Other Operating	1,611,846	642,250	670,636	28,386	4.4%
Total By Category	\$ 27,196,025	\$ 29,456,982	\$ 31,719,222	\$ 2,262,240	7.7%

Fire Rescue Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$1,929,794 due to personnel increases associated with the step increase, as well as the implementation of the new pay plan for public safety employees. Included also, are costs associated with the fire station at the Mercedes U.S. International plant, which is offset by a salary reimbursement from Mercedes.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$10,600 in utility expenditures
 - Increase of \$25,000 in repairs & supplies expenditures for the self-contained breathing apparatus (SCBA) tank maintenance & testing
 - Increase of \$500,000 in overtime expenditures to reflect expected actuals
 - Increase of \$42,615 in auto fuel/maintenance expenditures to reflect expected actuals
 - Decrease of \$20,000 in public education expenditures, as these expenditures were transferred to the Strategic Communications Department.

Fire Rescue Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Conversion to RSA	FY 2023	FY23-24	0%		X	X		X
Special Operations Battalion Chief - The creation of this new position would place all 13 special operations disciplines in TFR under the supervision of one chief officer. This will allow for more efficient and effective management of our special operations teams.	FY 2022	FY23	5%		X	X		X
Accountant for TFR - The addition of this new position will allow TFR to have a dedicated accountant that has the essential training and education to assist with the financial management of the department.	FY 2022	FY23	5%		X	X		X
Fire Station Construction: a: Fire Station 5 / Administration - Continue design and move to construction phase b: Fire Station 6 - Continue design and move to construction phase c: Fire Station 11 - Continue design and move to construction phase	FY 2023	FY23-24	13%		X	X	X	X
Finalize the new hiring process in conjunction with Local 403, HR, the Mayor, and Council	FY 2022	10/1/2021	100%	10/1/2021	X	X	X	X
Firefighter Health and Safety: Implement Annual Firefighter Physicals program	FY 2022	10/1/2021	75%		X	X		X
Deputy Fire Marshal - Growth of the Fire Marshal's Office has created the need for a new supervisory position to oversee the daily activities of personnel engaged in external services.	FY 2022	10/1/2022	5%		X	X		X
Increase the number of Telecommunicators - The addition of 4 personnel will allow TFR to reduce overtime, avoid overtasking during peak times, monitor all talk groups effectively, aid in responder safety, and give the shift supervisors the ability to monitor their personnel more effectively	FY 2022	1/1/2022	5%		X	X		X
Continue to implement our 10 year apparatus, ambulance, support staff, and specialty vehicle replacement plan, as identified by our Fleet Services Officer.	FY 2022	10/1/2021	25%		X			X
EMS Training Officer - The creation of this new position will allow for a more effective and efficient way to manage EMS training, licensure, testing, and coordination with other agencies.	FY 2022	10/1/2021	5%		X			X

Fire Rescue Goals (continued)

Short-Term Goals (continued):	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Training Division: a: Initiate the planning and design for a new training facility b: Work with our partner agencies to develop and fund a high school internship program with TCTA c: Continue to research the feasibility of a student firefighter program with local universities to assist with recruitment and hiring	FY 2022	5/1/2022	1%		X	X	X	X
Continue working toward improving our ISO rating: a: Continue to work with the water department to address flow testing, hydrant inspections, and painting of fire hydrants b: Schedule an ISO inspection c: Study feasibility of automatic aid agreements to address areas of additional needs	FY 2022	1/1/2022	10%		X	X		X
EMS Division: a: Develop a comprehensive public education program to include teaching Hands-Only CPR, enhanced citywide public access to AED program, Stop the Bleed, and the further development of a community notification program such as Pulse Point. b: Continue to research the feasibility of combining the Public Education and EMS Prevention programs into a Community Risk Reduction program	FY 2022	10/1/2022	5%		X	X	X	X
EMS Prevention - Extend the temporary part-time Case Manager position for an additional year. Community needs for the services provided by EMS Prevention remain high, and exceed what the EMS Prevention Coordinator could provide by herself. The Case Manager position expands the reach of the program, allowing more in-person visits each month as well as greater availability to provide assistance by telephone.	FY 2022	10/1/2021	100%	10/1/2021	X	X	X	X

Fire Rescue Goals (continued)

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Fire Station Construction / Renovations – Move into the architectural design phase for: a: Station 7 – 105 Skyland Blvd b: New Station 13 – North Tuscaloosa c: New Station 14 – North Tuscaloosa d: Continuing to monitor the age and condition at all TFR facilities for the need of replacement or renovations	FY 2022	1/1/2023	3%		X	X	X	X
Expand Fleet Services with the creation of two Emergency Vehicle Technicians to allow for more efficient management of department apparatus and vehicles.	FY 2022	10/1/2022	10%		X	X	X	X
Work with the IT department to receive funding for a fire station alerting system.	FY 2022	10/1/2023	5%		X	X		X

Fire Rescue Unfunded Requests

Unfunded Initiatives:

➤ Increase Outside Services Budgets	\$	25,000
➤ Increase Uniforms/Protective Clothing Budget		20,000
➤ Restore Travel/Education Budget to Pre-COVID Level		26,000
➤ Restore Books/Dues/Subscriptions budget to Pre-COVID Levels		5,000
➤ Create Travel/Education Budget Line for TFRC (6016)		25,000
➤ Create Books/Dues/Subscriptions Budget Line for TFRC (6016)		5,000
➤ Increase Public Education Budget		5,000
Total Unfunded Initiatives	\$	111,000

Unfunded Equipment:

➤ 1-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	\$	56,000
➤ Scanning Sonar, Sonar, Cameras, Generator, Boat Engine, Davit, Trolling Motor, Tow Vehicle		76,218
➤ 1/2-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping		50,000
➤ Rope Rescue Equipment and Helmets		10,500
➤ (2) Concept Seating 24/7 Dispatch Chair		5,000
➤ 1-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping		56,000
➤ Exercise Equipment		25,000
➤ Light Tower / Portable Generator		10,000
➤ 2-Ton 4x4 Pickup Truck - Brush, Brush Skid Unit, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping		80,000

Fire Rescue Unfunded Requests (continued)

Unfunded Equipment (continued):

➤ 2-Ton 4x4 Pickup Truck - ARFF, ARFF Skid Unit, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping	\$	105,000
➤ 2-Ton 4x4 Pickup Truck - TRT, 11 ft. Box Utility Body, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping		100,000
➤ 1-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping		56,000
➤ 1-Ton 4x4 Pickup Truck Ext. Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping		54,000
➤ 2-Ton 4x4 Pickup Truck - Decon, 11 ft. Box Utility Body, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping		100,000
➤ Type I Ambulance, Cradle Point, MDU, Docking Station		287,000
➤ Utility Vehicle AWD - EMS Cart, Striping, Emergency Warning Devices		27,000
➤ (2) 1/2-Ton 4x4 Pickup Truck Crew Cab, Response Package, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping		100,000
Total Unfunded Equipment	\$	1,197,718

Unfunded Facility Improvements:

➤ Fire Station 8 - Exterior Paint	\$	15,000
➤ Fire Station 10 - Carpet for Bunkroom		6,000
Total Unfunded Facility Improvements	\$	21,000

Unfunded Personnel Requests:

➤ Fire Battalion Chief - Special Operations (Grade PF5)	\$	94,784
➤ Accountant (Grade 22)		82,106
➤ (4) Telecommunicator, Dispatcher (Grade 14)		273,016
➤ Plans & Permitting Manager (Grade 30)		95,958
➤ Fire Lieutenant - EMS Training (Grade PF3)		80,796
➤ Deputy Fire Marshal (Grade TBD)		80,796
➤ Fire Battalion Chief - Communications (Grade PF5)		11,190
Total Unfunded Personnel Requests	\$	718,646

Unfunded Technology Requests:

➤ (10) Monitors - 24"	\$	1,716
➤ (5) Monitor Mounts		300
➤ (5) Standard Laptop		8,925
➤ (5) Docking Station		1,625
➤ (5) Smartphone		1,750
➤ (5) Desk Phone		-
➤ (3) Tablet		3,183
➤ (5) Wireless Keyboard/Mouse		350
Total Unfunded Technology Requests	\$	17,849

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FIRE					
10106010 - 1005 - Beer Tax Bonus	\$ 117,646	\$ 117,913	\$ 116,925	\$ 108,294	\$ 121,176
10106010 - 1010 - Longevity Bonus	80,800	82,400	80,200	82,200	81,200
10106010 - 1011 - Supp Longevity Bonus	86,950	88,000	85,450	92,000	-
10106010 - 1015 - Salaries	14,647,740	14,564,779	16,258,323	15,223,172	17,310,818
10106010 - 101501 - Salary Reimbursement - Grants	-	-	-	(407,616)	(910,000)
10106010 - 1020 - Special Bonus	-	-	519,625	519,625	-
10106010 - 1025 - Salary Overtime	499,500	1,887,083	900,000	1,453,363	1,300,000
10106010 - 1045 - Holiday Pay	715,000	746,070	792,012	834,871	792,012
10106010 - 2010 - Employee Insurance	2,260,734	2,213,307	2,315,998	2,208,919	2,390,435
10106010 - 2020 - Fire-Police Pension	2,139,493	2,385,652	2,360,697	2,651,405	3,186,725
10106010 - 2025 - State Pension	49,356	53,267	55,958	43,332	47,506
10106010 - 2029 - Medicare Tax	201,490	235,868	214,033	250,928	244,102
10106010 - 2030 - Social Security	34,467	39,071	38,188	31,241	32,067
10106010 - 2040 - Fire Cancer Insurance	46,785	47,379	46,785	46,785	46,785
10106010 - 3010 - Auto-Fuel & Oil	95,000	99,806	95,000	179,158	129,852
10106010 - 3015 - Auto-Maintenance	165,000	289,258	165,000	290,496	165,000
10106010 - 3079 - Range Training	350	-	350	317	350
10106010 - 3086 - Public Education	45,000	42,833	15,000	11,567	-
10106010 - 3100 - Outside Services	11,000	12,518	11,000	19,185	32,000
10106010 - 3106 - Toll Bridge	300	502	300	700	300
10106010 - 3110 - Machine Rental	6,000	6,545	6,000	6,141	6,000
10106010 - 3137 - Postage & Freight	713	374	713	458	713
10106010 - 3138 - Operating Forms	-	254	-	-	-
10106010 - 3155 - Office Supplies	5,648	8,494	5,184	4,676	5,184
10106010 - 3170 - Repairs & Supplies	118,536	115,462	121,000	115,246	144,000
10106010 - 3180 - Haz-Mat Rep & Supplies	4,500	4,715	4,500	2,735	4,500
10106010 - 3188 - Furniture Supplies	6,475	5,562	6,475	3,399	6,475
10106010 - 3197 - Medical Exams & Testing	-	-	165,978	-	165,978
10106010 - 3210 - Travel/Education	12,000	12,677	12,000	34,000	38,000
10106010 - 3213 - Clothing Allowance	800	800	800	400	800
10106010 - 3214 - Books/Dues/Subscriptio	7,000	11,000	9,154	11,732	12,000
10106010 - 3225 - Uniforms/Prot Clothing	118,750	120,851	118,750	132,761	138,750
10106010 - 3230 - Utilities	245,280	274,981	275,000	282,530	285,600
10106010 - 3231 - Telephone	73,500	86,730	73,500	74,568	73,500
10106010 - 38001 - Ops Continuity - Covid	1,115,905	1,102,335	-	-	-
10106010 - 3999 - Miscellaneous Expense	1,000	550	1,000	286	3,844
TOTAL FIRE	22,912,718	24,657,036	24,870,898	24,308,871	25,855,672

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FIRE - PARAMEDICS					
10106011 - 1005 - Beer Tax Bonus	\$ 15,457	\$ 15,337	\$ 14,672	\$ 19,605	\$ 21,138
10106011 - 1010 - Longevity Bonus	12,300	12,200	12,200	13,200	13,200
10106011 - 1011 - Supp Longevity Bonus	12,200	12,050	12,050	13,500	-
10106011 - 1015 - Salaries	1,952,708	1,905,050	1,941,337	2,649,263	3,044,666
10106011 - 101501 - Salary Reimbursement - Grants	-	(21,249)	-	-	-
10106011 - 1020 - Special Bonus	-	-	65,000	65,000	-
10106011 - 1025 - Salary Overtime	140,500	229,438	140,500	287,448	240,500
10106011 - 1045 - Holiday Pay	112,246	101,903	124,336	161,002	124,336
10106011 - 2010 - Employee Insurance	311,839	296,376	307,729	415,654	477,961
10106011 - 2020 - Fire-Police Pension	320,671	321,717	331,144	477,872	573,198
10106011 - 2029 - Medicare Tax	26,915	30,792	27,652	43,656	42,591
10106011 - 2030 - Social Security	-	-	-	95	-
10106011 - 3010 - Auto-Fuel & Oil	18,750	22,324	18,750	22,369	10,987
10106011 - 3015 - Auto-Maintenance	25,000	15,313	31,772	40,504	31,772
10106011 - 3100 - Outside Services	-	2,652	-	7,304	4,000
10106011 - 3106 - Toll Bridge	230	20	230	94	230
10106011 - 3155 - Office Supplies	3,037	374	3,037	1,236	3,037
10106011 - 3156 - Maintenance Contracts	20,000	18,354	20,000	15,131	20,000
10106011 - 3170 - Repairs & Supplies	60,615	71,365	70,000	70,443	70,000
10106011 - 3176 - Outside Testing	350	-	350	-	350
10106011 - 3210 - Travel/Education	23,250	20,218	23,250	22,695	23,250
10106011 - 3214 - Books/Dues/Subscriptio	5,500	4,551	3,346	1,856	5,500
10106011 - 3225 - Uniforms/Prot Clothing	42,500	50,016	42,500	12,025	42,500
10106011 - 3231 - Telephone	7,000	13,868	7,000	14,675	7,000
10106011 - 3999 - Miscellaneous Expense	300	42	300	(1,596)	300
10106011 - 4010 - Equipment	9,385	-	9,385	9,385	9,385
TOTAL FIRE - PARAMEDICS	3,120,753	3,122,710	3,206,540	4,362,415	4,765,900

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FIRE - GRANT					
10106012 - 3170 - Repairs & Supplies	\$ -	\$ (2,445)	\$ -	\$ -	\$ -
TOTAL FIRE - GRANT	<u>\$ -</u>	<u>\$ (2,445)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FIRE - DISPATCH					
10106016 - 1005 - Beer Tax Bonus	\$ 3,146	\$ 2,596	\$ 2,820	\$ 2,430	\$ 2,904
10106016 - 1015 - Salaries	672,728	568,597	633,521	592,301	648,023
10106016 - 1020 - Special Bonus	-	-	13,005	13,005	-
10106016 - 1025 - Salary Overtime	157,864	125,043	157,864	193,699	157,864
10106016 - 1045 - Holiday Pay	-	19,123	-	26,896	-
10106016 - 2010 - Employee Insurance	120,456	97,279	114,195	110,910	121,466
10106016 - 2020 - Fire-Police Pension	-	-	-	5,121	-
10106016 - 2025 - State Pension	56,991	58,620	57,061	63,842	57,917
10106016 - 2029 - Medicare Tax	9,049	9,552	8,521	11,136	8,598
10106016 - 2030 - Social Security	38,683	40,844	36,347	45,602	36,753
TOTAL FIRE - DISPATCH	1,058,917	921,655	1,023,334	1,064,943	1,033,525

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FIRE - AMBULANCE					
10106015 - 3100 - Outside Services	\$ 83,262	\$ 75,512	\$ 85,208	\$ 68,708	\$ 46,750
10106015 - 3170 - Repairs & Supplies	4,000	5,375	4,000	-	4,000
10106015 - 3210 - Travel/Education	11,000	1,605	11,000	5,130	11,000
10106015 - 3214 - Books/Dues/Subscriptio	3,950	1,390	950	-	950
10106015 - 3999 - Miscellaneous Expense	1,425	-	1,425	183	1,425
10106015 - 4010 - Equipment	-	-	253,629	127,977	-
TOTAL FIRE - AMBULANCE	103,637	83,882	356,212	201,998	64,125

The Human Resources department helps reduce liability by ensuring compliance with all federal and state employment laws and City policies and procedures. The department specializes in customer service, teamwork, coaching, assisting with conflict resolution and promoting the City's culture.

Human Resources FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Human Resources	\$ 2,733,169	\$ 2,960,438	\$ 3,722,647	\$ 762,209	25.7%
Total	\$ 2,733,169	\$ 2,960,438	\$ 3,722,647	\$ 762,209	25.7%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 1,106,878	\$ 1,232,528	\$ 1,635,369	\$ 402,841	32.7%
Overtime/Wages	-	-	-	-	0.0%
Temporary Service Wages	70,000	155,000	95,000	(60,000)	-38.7%
Workman's Compensation	1,050,000	1,050,000	1,400,000	350,000	33.3%
Other Operating	506,291	522,910	592,278	69,368	13.3%
Total By Category	\$ 2,733,169	\$ 2,960,438	\$ 3,722,647	\$ 762,209	25.7%

Human Resources Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$402,841 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, various internal promotions, as well as the addition of a CDL Training Coordinator and the reclassification of positions.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$350,000 to workmen's compensation
 - Increase of \$30,000 to water & sewer temporary service wages
 - Increase of \$200,000 to special bonus for incentive for non-exempt personnel
 - Increase of \$5,000 in outside testing for background checks expenditures
 - Increase of \$10,000 in staff development for employee recognition expenditures
 - Increase of \$50,000 in staff development for professional development initiatives
 - Decrease of \$632 in auto fuel/maintenance expenditures to reflect expected actuals

Human Resources Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Complete Kronos Dimensions Upgrade	FY 2023	12/31/2022	0%		X	X		X
Develop and execute an improved recruiting strategy to attract and hire top-tier talent that share our core beliefs	FY 2022	4/1/2023	60%		X	X		X
Implement and deploy LEARN learning management system	FY 2023	9/1/2023	0%		X	X		X
Revise and enhance the City's employee recognition program	FY 2022	6/1/2023	80%		X	X		X
Utilize technology to streamline processes resulting in improved efficiency and effectiveness	FY 2022	10/1/2022	75%		X			X
Realign roles and responsibilities to maximize productivity and increase organizational effectiveness	FY 2022	10/1/2022	75%		X			X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Develop and execute a City of Tuscaloosa Workforce Development Initiative that results in increased employee engagement through improved onboarding, employee learning, and specialized training that increases promotional opportunities.	FY 2023	10/1/2024	0%		X	X		X
Implement a succession planning program to develop top talent to fill key roles.	FY 2023	1/1/2024	0%		X	X		X
Increase efficiency by moving all employees to one payroll cycle.	FY 2023	10/1/2024	0%					X
Conduct an employee engagement survey, report findings, and recommend action items	FY 2022	2/1/2024	0%					X

Human Resources Unfunded Requests

Unfunded Initiatives:

➤ Deputy Fire Marshal Assessment Center Process	\$	20,000
Total Unfunded Initiatives	\$	20,000

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
HUMAN RESOURCES					
10104010 - 1005 - Beer Tax Bonus	\$ 3,328	\$ 2,595	\$ 3,290	\$ 3,333	\$ 3,872
10104010 - 1015 - Salaries	857,880	723,826	949,376	913,150	1,102,112
10104010 - 1020 - Special Bonus	-	-	11,968	11,968	200,000
10104010 - 1025 - Salary Overtime	-	-	-	7	-
10104010 - 1055 - Temporary Service Wages	45,000	65,495	95,000	131,465	35,000
10104010 - 1056 - Temporary Wages-Ws	25,000	83,263	60,000	40,646	60,000
10104010 - 2010 - Employee Insurance	107,278	76,965	109,535	106,389	131,946
10104010 - 2025 - State Pension	72,133	61,935	73,676	78,292	98,689
10104010 - 2029 - Medicare Tax	11,654	9,908	13,172	12,760	15,256
10104010 - 2030 - Social Security	49,804	42,363	56,212	54,560	65,207
10104010 - 2035 - Workmen'S Compensation	1,000,000	1,775,174	1,000,000	934,986	1,350,000
10104010 - 2036 - Workmen'S Compensation - W&S	50,000	-	50,000	-	50,000
10104010 - 3010 - Auto-Fuel & Oil	-	-	375	22	118
10104010 - 3015 - Auto-Maintenance	-	-	200	467	400
10104010 - 3100 - Outside Services	300,000	238,611	271,000	212,894	300,000
10104010 - 3104 - Staff Development	9,500	8,715	19,000	9,499	70,000
10104010 - 3107 - Recruitment Interviews	5,450	3,019	8,450	7,849	5,450
10104010 - 3110 - Machine Rental	6,000	7,855	6,000	7,364	6,000
10104010 - 3137 - Postage & Freight	4,000	873	3,000	723	2,000
10104010 - 3139 - Operating Supplies- Safety	-	-	3,500	622	3,500
10104010 - 3140 - Employee Wellness	4,000	2,035	3,000	170	2,000
10104010 - 3155 - Office Supplies	14,000	11,500	12,000	10,112	11,000
10104010 - 3170 - Repairs & Supplies	500	200	500	500	500
10104010 - 3174 - Commercial Drivers Lic	16,000	8,381	16,000	9,845	16,000
10104010 - 3176 - Outside Testing	28,500	25,669	38,500	38,414	33,500
10104010 - 3197 - Medical Exams & Testing	62,000	47,637	65,000	50,049	63,025
10104010 - 3198 - Medical Exams & Testing - W&S	500	-	500	-	500
10104010 - 3210 - Travel/Education	9,000	8,541	17,000	11,621	19,100
10104010 - 3212 - Car Allowance	4,800	4,800	15,300	14,550	18,287
10104010 - 3214 - Books/Dues/Subscriptio	40,000	38,102	40,300	41,096	40,300
10104010 - 3225 - Uniforms/Prot Clothing	500	453	1,500	1,420	1,800
10104010 - 3231 - Telephone	4,560	5,396	6,585	4,355	6,585
10104010 - 38001 - Ops Continuity - Covid	1,281	1,661	-	75	-
10104010 - 3990 - Benefits Fair	-	-	10,000	5,052	10,000
10104010 - 3999 - Miscellaneous Expense	500	-	500	-	500
TOTAL HUMAN RESOURCES	2,733,168	3,254,972	2,960,439	2,714,257	3,722,647

The Information Technology Department provides centralized technology services to the City of Tuscaloosa, including: public safety radio and communications, cellular and desk phone services, mobile vehicle connectivity, computer server and data center operations, wired and wireless network infrastructure and cyber security.

Information Technology FY 2023 General Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Information Technology	\$ 5,628,989	\$ 4,887,355	\$ 6,376,857	\$ 1,489,502	30.5%
IT - Communications	729,274	559,173	660,610	101,437	18.1%
Total	\$ 6,358,263	\$ 5,446,528	\$ 7,037,467	\$ 1,590,939	29.2%
Expenditure Category					
Salaries/Benefits	\$ 2,520,860	\$ 2,468,425	\$ 3,321,876	\$ 853,451	34.6%
Overtime/Wages	1,000	-	1,200	1,200	0.0%
Auto Fuel/Maintenance	11,686	8,600	13,742	5,142	59.8%
Lease Payments	160,264	-	-	-	0.0%
Maintenance Contracts	1,917,837	1,791,350	2,163,588	372,238	20.8%
Capital Outlay	11,209	434,650	133,000	(301,650)	-69.4%
Other Operating	1,735,406	743,503	1,404,061	660,558	88.8%
Total By Category	\$ 6,358,263	\$ 5,446,528	\$ 7,037,467	\$ 1,590,939	29.2%

Information Technology Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$853,451 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, the addition of six new full-time personnel, the transfer of one employee, as well as various internal promotions throughout the year.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Technology Lifecycle funding was increased by \$100,000
 - Increase of \$39,988 to maintenance contracts for various increases
 - Increase of \$3,000 in repairs & supplies for Wi-Fi connectivity at Environmental Services
 - Increase of \$25,000 in travel/training expenditures
 - Increase of \$160,248 in telephone expenditures due to a change in the City's phone system and additional connections
 - Increase of \$2,742 in auto fuel/maintenance expenditures to reflect expected actuals
 - Increase of \$500,000 for year one of three for Citywide computer replacement

Information Technology Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Implement a new Payment Card Solution serving today's citizen	FY 2022	12/31/2021	50%			X		X
Streamline Code Enforcement Functions with new CityView Platform	FY 2022	12/31/2021	50%		X	X	X	X
Develop a 5 and 10 year fiber installation and upgrade plan to guide investments in connectivity and resiliency to the city's fiber infrastructure.	FY 2023	9/30/2023	0%			X		
Develop a 5 and 10 year information technology hardware life cycle and replacement plan to ensure consistent upgrades to key infrastructure while ensuring budgetary consistency year to year.	FY 2023	9/30/2023	0%			X		
Implement a well-defined project management system to track information technology related projects that interact with other city departments and external entities.	FY 2023	1/1/2023	0%			X		X
Implement a training plan for IT personnel to ensure the latest and most up to date methods are used to secure and manage city information technology assets.	FY 2023	3/1/2023	0%		X			X
Implement new IT asset inventory system to track and report it physical and virtual network assets	FY 2023	5/31/2023	0%		X			X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Expand the city's fiber network to all city owned properties, major roadways and critical infrastructure.	FY 2023	9/30/2027	0%		X	X		
Life cycle replacement of all city desktop, laptop, and vehicle mounted computer systems.	FY 2023	9/30/2025	0%		X	X		X
Life cycle replacement of all wired and wireless network infrastructure.	FY 2023	9/1/3025	0%		X	X		X

Information Technology Unfunded Requests

Unfunded Initiatives:

➤ None

Unfunded Equipment:

➤	1/2-Ton Pickup Truck with Camper Shell and Bedslide	\$	50,000
	Total Unfunded Equipment	\$	50,000

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
INFORMATION TECHNOLOGY					
10104030 - 1005 - Beer Tax Bonus	\$ 5,808	\$ 5,603	\$ 5,405	\$ 5,110	\$ 7,018
10104030 - 1015 - Salaries	1,677,975	1,615,912	1,615,159	1,536,713	2,169,950
10104030 - 1020 - Special Bonus	-	-	26,738	26,738	-
10104030 - 1025 - Salary Overtime	-	1,489	-	287	-
10104030 - 1030 - Wages	-	-	-	7,642	-
10104030 - 2010 - Employee Insurance	187,591	161,890	153,892	161,879	287,756
10104030 - 2025 - State Pension	136,481	136,784	139,312	127,573	190,168
10104030 - 2029 - Medicare Tax	23,044	22,358	22,842	21,767	30,376
10104030 - 2030 - Social Security	98,494	95,601	97,462	93,074	129,842
10104030 - 3010 - Auto-Fuel & Oil	4,000	3,698	3,000	3,915	5,053
10104030 - 3015 - Auto-Maintenance	3,186	2,178	1,100	2,814	2,000
10104030 - 3100 - Outside Services	89,350	26,275	137,370	104,050	60,000
10104030 - 3106 - Toll Bridge	292	189	50	107	50
10104030 - 3109 - Lease Payments	-	335	-	-	-
10104030 - 3110 - Machine Rental	6,090	4,632	4,000	3,781	4,000
10104030 - 3137 - Postage & Freight	900	495	900	221	500
10104030 - 3154 - Maintenance Contracts - Amp	23,600	23,600	-	-	23,600
10104030 - 3155 - Office Supplies	2,963	2,546	2,963	2,613	2,763
10104030 - 3156 - Maintenance Contracts	1,894,237	1,871,197	1,791,350	1,637,520	2,139,988
10104030 - 3168 - Technology Lifecycle	173,921	173,412	-	-	100,000
10104030 - 3170 - Repairs & Supplies	193,390	175,267	214,263	263,140	203,000
10104030 - 3188 - Furniture Supplies	225	139	-	-	-
10104030 - 3210 - Travel/Education	10,000	7,806	33,600	23,911	50,000
10104030 - 3212 - Car Allowance	4,800	4,800	4,800	4,774	5,045
10104030 - 3214 - Books/Dues/Subscriptio	2,000	2,277	3,000	9,110	2,000
10104030 - 3231 - Telephone	195,000	171,542	195,000	291,942	330,248
10104030 - 38001 - Ops Continuity - Covid	884,174	862,767	-	-	-
10104030 - 3999 - Miscellaneous Expense	258	91	500	-	500
10104030 - 4010 - Equipment	11,209	11,209	309,650	150,802	133,000
10104030 - 4170 - Capital Repairs/Improvements	-	-	125,000	31,235	-
10104030 - 6000 - All Special Projects	-	-	-	-	500,000
TOTAL INFORMATION TECHNOLOGY	5,628,988	5,384,091	4,887,356	4,510,719	6,376,857

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
IT - COMMUNICATIONS					
10104031 - 1005 - Beer Tax Bonus	\$ 1,210	\$ 1,208	\$ 1,175	\$ 1,262	\$ 1,573
10104031 - 1015 - Salaries	286,250	289,302	298,627	290,514	372,452
10104031 - 1020 - Special Bonus	-	-	5,000	5,000	-
10104031 - 1025 - Salary Overtime	1,000	487	-	71	1,200
10104031 - 2010 - Employee Insurance	54,732	49,778	50,052	43,742	66,799
10104031 - 2025 - State Pension	24,250	25,471	26,534	25,285	33,692
10104031 - 2029 - Medicare Tax	3,835	3,875	4,068	3,989	5,158
10104031 - 2030 - Social Security	16,390	16,570	17,360	17,056	22,047
10104031 - 3010 - Auto-Fuel & Oil	3,000	2,728	3,000	3,688	4,689
10104031 - 3015 - Auto-Maintenance	1,500	681	1,500	2,576	2,000
10104031 - 3106 - Toll Bridge	-	165	100	57	100
10104031 - 3109 - Lease Payments	160,264	160,264	-	-	-
10104031 - 3137 - Postage & Freight	-	-	-	6	-
10104031 - 3155 - Office Supplies	-	736	-	-	-
10104031 - 3170 - Repairs & Supplies	176,343	173,315	150,857	123,388	150,000
10104031 - 3214 - Books/Dues/Subscriptio	-	192	-	-	-
10104031 - 3225 - Uniforms/Prot Clothing	500	-	900	838	900
TOTAL IT - COMMUNICATIONS	729,274	724,773	559,173	517,472	660,610



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The Tuscaloosa Municipal Court process all offenses/violations that occur within the municipality and provides support services to law enforcement.

Municipal Court FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Municipal Court	\$ 1,083,217	\$ 1,143,091	\$ 1,183,626	\$ 40,535	3.5%
Total	\$ 1,083,217	\$ 1,143,091	\$ 1,183,626	\$ 40,535	3.5%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 1,015,077	\$ 1,075,181	\$ 1,111,078	\$ 35,897	3.3%
Overtime/Wages	-	300	-	(300)	-100.0%
Auto Fuel/Maintenance	1,800	5,324	7,048	1,724	32.4%
Bank Charges	8,890	-	-	-	0.0%
Other Operating	57,450	62,286	65,500	3,214	5.2%
Total By Category	\$ 1,083,217	\$ 1,143,091	\$ 1,183,626	\$ 40,535	3.5%

Municipal Court Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$35,897 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$4,748 in auto fuel/maintenance expenditures to reflect expected actuals

Municipal Court Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
2 new Magistrates to complete cross-training processes	FY 2022	12/31/2022	80%					X
Completing scanning project on all closed case files	FY 2022	12/31/2021	90%					X
Acquiring new equipment to enhance Pioneer software's efficiency (scanners, signature pads, lobby check-in kiosk)	FY 2022	12/31/2021	0%					X
Establishing a Mental Health Court	FY 2022	12/31/2021	0%		X			
Implementation of Software (Pioneer Technologies)	FY 2023	1/1/2023	60%					X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Continuing to forward outstanding writs to RRU for collection	FY 2022	Ongoing	0%					X
Transitioning Court to a paperless entity	FY 2022	12/31/2022	85%					X
Renovate/Restructure first floor to make staff more accessible to the public	FY 2022	12/31/2024	0%					X
Growing and enhancing Veteran's court program	FY 2022	Ongoing	0%		X			
Establish Mental Health Court	FY 2023	1/1/2024	0%				X	X

Municipal Court Unfunded Requests

Unfunded Initiatives:

➤ None

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
MUNICIPAL COURT					
10103010 - 1005 - Beer Tax Bonus	\$ 3,388	\$ 3,204	\$ 3,290	\$ 3,289	\$ 3,388
10103010 - 1015 - Salaries	762,223	727,492	787,624	770,300	821,940
10103010 - 1020 - Special Bonus	-	-	14,920	14,920	-
10103010 - 1025 - Salary Overtime	-	2,341	300	292	-
10103010 - 2010 - Employee Insurance	121,466	116,469	133,891	131,344	139,759
10103010 - 2025 - State Pension	64,035	64,488	69,404	68,492	76,783
10103010 - 2029 - Medicare Tax	10,308	9,901	10,718	10,597	11,210
10103010 - 2030 - Social Security	44,057	42,334	45,734	45,311	47,908
10103010 - 3010 - Auto-Fuel & Oil	1,500	677	4,174	4,225	6,748
10103010 - 3015 - Auto-Maintenance	300	149	500	401	300
10103010 - 3100 - Outside Services	7,000	4,658	11,200	10,290	11,000
10103010 - 3110 - Machine Rental	5,000	2,770	2,800	2,227	3,500
10103010 - 3137 - Postage & Freight	8,100	8,034	5,600	4,922	6,000
10103010 - 3138 - Operating Forms	3,000	2,762	1,800	1,555	3,000
10103010 - 3155 - Office Supplies	14,700	14,218	14,200	12,463	15,000
10103010 - 3170 - Repairs & Supplies	4,500	3,694	7,000	5,006	3,000
10103010 - 3210 - Travel/Education	4,000	3,480	8,726	4,904	9,500
10103010 - 3212 - Car Allowance	9,600	9,600	9,600	8,800	10,090
10103010 - 3214 - Books/Dues/Subscriptio	3,200	3,269	3,000	2,538	5,450
10103010 - 3225 - Uniforms/Prot Clothing	-	-	2,000	1,985	2,000
10103010 - 3231 - Telephone	7,500	7,590	6,500	4,940	6,500
10103010 - 38001 - Ops Continuity - Covid	340	340	-	-	-
10103010 - 3995 - Bank Charges	8,890	28,309	-	-	-
10103010 - 3998 - Cc Merchant Fees	-	-	-	40,706	-
10103010 - 3999 - Miscellaneous Expense	-	-	-	-	550
10103010 - 4010 - Equipment	110	-	110	110	-
TOTAL MUNICIPAL COURT	1,083,217	1,055,777	1,143,091	1,149,616	1,183,626



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The Office of Operations plans, designs and executes city policies, initiatives and projects including: economic development, capital projects, special projects and organizational analysis and procedures.

Office of Operations FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Operations	\$ -	\$ -	\$ 1,146,135	\$ 1,146,135	0.0%
Total	\$ -	\$ -	\$ 1,146,135	\$ 1,146,135	0.0%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ -	\$ -	\$ 929,486	\$ 929,486	0.0%
Overtime/Wages	-	-	-	-	0.0%
Auto Fuel/Maintenance	-	-	-	-	0.0%
Other Operating	-	-	216,649	216,649	0.0%
Total By Category	\$ -	\$ -	\$ 1,146,135	\$ 1,146,135	0.0%

Office of Operations Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$929,486 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, various internal promotions throughout the year, as well as the movement of eight personnel from the Office of Urban Development.
- The Office of Operations is a newly formed department with budgets transferred from the former Urban Development Administration and Economic Development division.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$33,825 in miscellaneous expenditures that were transferred from Urban Development during the realignment
 - The Chamber of Commerce contract totaling \$108,500 was moved to the Office of Operations during the realignment, and increased by \$66,500 to be in line with the updated agreement bringing the total contract to \$175,000
 - Increase of \$7,824 to in equipment to purchase GIS mapping drone, software, and two standard laptops

Office of Operations Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Develop and maintain council district dashboards	FY 2023	12/31/2022	40%					X
Strengthen partnerships with the private sector	FY 2023	9/30/2023	15%			X	X	X
Provide support for the city's annexation policies and strategies	FY 2023	12/31/2022	10%			X		
Assist Urban Development with delivering a consolidated code enforcement model	FY 2023	12/31/2022	40%			X	X	X
Assist with implementation of CityView development platform	FY 2023	3/15/2023	0%			X		X
Assist with improvements to 311 data analysis	FY 2023	9/30/2023	5%		X			X
Elevate Tuscaloosa project development and oversight	FY 2023	Ongoing	20%		X	X	X	X
Analyze, recommend, and implement changes to City Hall facility usage	FY 2023	9/30/2023	10%					X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Optimize capital project governance	FY 2023	9/30/2024	15%			X		X
Improve the grant application process	FY 2023	9/30/2024	5%		X	X	X	X
Optimize and modernize positions, workflows, and structures across the organization	FY 2023	Ongoing	35%		X	X	X	X
Provide accountability and oversight	FY 2023	Ongoing	0%			X		X
Streamline and modernize customer experiences	FY 2023	Ongoing	10%					X
Provide technical support to operational areas	FY 2023	Ongoing	5%					X
Improve utility operations	FY 2023	Ongoing	5%		X	X	X	X
Provide support for comprehensive planning	FY 2023	Ongoing	10%			X	X	X
Strategically recruit and retain business	FY 2023	Ongoing	0%			X	X	
Assist partners in transitioning to a knowledge-based economy	FY 2023	Ongoing	5%			X		X

Office of Operations Unfunded Requests

Unfunded Initiatives:

➤	Outside Services Increase	\$	10,000
	Total Unfunded Initiatives	\$	10,000

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OFFICE OF OPERATIONS					
10108010 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 1,936
10108010 - 1015 - Salaries	-	-	-	-	711,062
10108010 - 2010 - Employee Insurance	-	-	-	-	82,216
10108010 - 2025 - State Pension	-	-	-	-	61,437
10108010 - 2029 - Medicare Tax	-	-	-	-	9,973
10108010 - 2030 - Social Security	-	-	-	-	41,422
10108010 - 3100 - Outside Services	-	-	-	-	175,000
10108010 - 3110 - Machine Rental	-	-	-	-	3,000
10108010 - 3137 - Postage & Freight	-	-	-	-	15
10108010 - 3138 - Operating Forms	-	-	-	-	110
10108010 - 3155 - Office Supplies	-	-	-	-	750
10108010 - 3170 - Repairs & Supplies	-	-	-	-	15,689
10108010 - 3210 - Travel/Education	-	-	-	-	15,385
10108010 - 3212 - Car Allowance	-	-	-	-	21,440
10108010 - 3214 - Books/Dues/Subscriptio	-	-	-	-	2,100
10108010 - 3231 - Telephone	-	-	-	-	4,400
10108010 - 3999 - Miscellaneous Expense	-	-	-	-	200
TOTAL OFFICE OF OPERATIONS	-	-	-	-	1,146,135

The Office of the City Attorney serves as legal counsel to the City of Tuscaloosa. Services include: legal advice for elected and non-elected officials, drafting ordinances and other documents, contract negotiation, compliance monitoring, litigation, claims and collections, property acquisition, and prosecution of criminal offenses in municipal court and on appeal to state circuit court.

Office of the City Attorney FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Office of the City Attorney	\$ 1,823,995	\$ 2,142,881	\$ 2,221,786	\$ 78,905	3.7%
Claims and Judgements	98,400	143,830	99,500	(44,330)	-30.8%
Total	\$ 1,922,395	\$ 2,286,711	\$ 2,321,286	\$ 34,575	1.5%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 1,557,588	\$ 1,780,780	\$ 1,864,920	\$ 84,140	4.7%
Overtime/Wages	-	-	-	-	0.0%
Auto Fuel/Maintenance	200	200	765	565	282.5%
Court Costs	7,000	7,000	7,000	-	0.0%
Claims and Judgements	91,400	136,830	92,500	(44,330)	-32.4%
Other Operating	266,207	361,901	356,101	(5,800)	-1.6%
Total By Category	\$ 1,922,395	\$ 2,286,711	\$ 2,321,286	\$ 34,575	1.5%

Office of the City Attorney Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$84,140 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, as well as various internal promotions throughout the year.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Decrease of \$235 in auto fuel/maintenance expenditures to reflect expected actuals

Office of the City Attorney Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Complete technology upgrade	FY 2022	Fall 2022	50%		X			X
Organize staff to create more structure and to promote effectiveness and accountability	FY 2023	Fall 2022	0%		X			X
Enhance/re-implement/develop training targeted at public records, bid law and public works contracts and other specialized municipal law areas	FY 2022	Fall 2022	0%		X	X	X	X
Create a staff position to oversee all claims and collections	FY 2023	Fall / Winter 2022	0%		X	X	X	X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Make City Attorney's Office more ADA Compliant	FY 2022	Fall 2023	0%		X			
Invest in physical plan to create an office that both physically has room for each employee, but also fosters effective communication and collaboration internally with OCA and externally with other City departments and citizens	FY 2022	Fall 2023	0%		X	X	X	X

Office of the City Attorney Unfunded Requests

Unfunded Initiatives:

➤ None

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ Remove spiral staircase to create copy area	\$	39,700
➤ Create additional offices upstairs		40,000
➤ Build walls in copy room		18,000
Total Unfunded Facility Improvements	\$	97,700

Unfunded Personnel Requests:

➤ Legal Assistant (Grade 16)	\$	71,717
➤ Graduate Intern (\$15/hr)		15,000
➤ Graduate Intern (\$15/hr)		15,000
➤ Undergraduate Intern (\$10/hr)		10,000
➤ Undergraduate Intern (\$10/hr)		10,000
Total Unfunded Personnel Requests	\$	121,717

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OFFICE OF THE CITY ATTORNEY					
10104080 - 1005 - Beer Tax Bonus	\$ 3,630	\$ 3,591	\$ 3,760	\$ 3,190	\$ 3,872
10104080 - 1015 - Salaries	1,290,191	1,261,538	1,401,825	1,262,201	1,462,301
10104080 - 101501 - Salary Reimbursement - Grants	(2,562)	(1,087)	(15,178)	(2,817)	(1,000)
10104080 - 101503 - Salary Reimbursement - Elevate	(82,559)	(87,270)	-	-	-
10104080 - 1020 - Special Bonus	-	-	16,835	16,835	-
10104080 - 1030 - Wages	-	-	-	11,890	-
10104080 - 2010 - Employee Insurance	131,829	110,976	138,156	124,997	153,487
10104080 - 2025 - State Pension	116,359	108,610	127,408	111,705	133,629
10104080 - 2029 - Medicare Tax	18,316	17,520	19,701	17,876	20,398
10104080 - 2030 - Social Security	77,584	73,702	83,473	76,437	87,188
10104080 - 3005 - Legal Advertising	59,838	48,350	165,000	48,722	90,000
10104080 - 3010 - Auto-Fuel & Oil	100	60	100	164	265
10104080 - 3015 - Auto-Maintenance	100	1,780	100	110	500
10104080 - 3056 - Code Updates	20,000	9,035	20,000	12,234	20,000
10104080 - 3100 - Outside Services	82,500	88,402	100,000	159,606	152,000
10104080 - 3105 - Liability Insurance	8,500	8,474	7,400	8,028	9,000
10104080 - 3110 - Machine Rental	5,500	5,230	5,500	1,613	5,000
10104080 - 3137 - Postage & Freight	2,000	1,733	2,000	1,282	2,000
10104080 - 3138 - Operating Forms	500	54	500	391	500
10104080 - 3155 - Office Supplies	4,800	3,555	4,800	6,103	4,800
10104080 - 3156 - Maintenance Contracts	4,000	2,874	4,000	3,402	5,000
10104080 - 3170 - Repairs & Supplies	17,836	20,416	1,000	317	2,000
10104080 - 3188 - Furniture Supplies	14,232	14,212	200	-	200
10104080 - 3210 - Travel/Education	4,500	4,443	4,500	5,747	20,000
10104080 - 3212 - Car Allowance	4,800	4,800	4,800	4,400	5,045
10104080 - 3214 - Books/Dues/Subscriptio	31,401	29,708	31,401	28,076	30,000
10104080 - 3231 - Telephone	10,000	9,733	10,000	7,816	10,000
10104080 - 3999 - Miscellaneous Expense	600	249	62	106	601
10104080 - 4010 - Equipment	-	-	538	288	-
10104080 - 4170 - Capital Repairs/Improvements	-	-	5,000	4,816	5,000
TOTAL OFFICE OF THE CITY ATTORNEY	1,823,995	1,740,688	2,142,881	1,915,534	2,221,786

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OCA - CLAIMS AND JUDGEMENTS					
10104081 - 3055 - Court Cost	\$ 7,000	\$ 3,892	\$ 7,000	\$ 4,002	\$ 7,000
10104081 - 3060 - Damage Claims	75,000	67,633	119,330	132,223	91,000
10104081 - 3063 - Condemnation Claims	1,000	-	1,000	-	1,000
10104081 - 3064 - Judgments	15,400	-	16,500	-	500
TOTAL OCA - CLAIMS AND JUDGEMENTS	98,400	71,525	143,830	136,225	99,500

The Office of Engineering oversees capital project management from conception to completion. Additionally, the department works on project design, roadway safety and construction inspections, among other responsibilities.

Office of the City Engineer FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Engineering	\$ 2,086,379	\$ 2,467,804	\$ 2,602,182	\$ 134,378	5.4%
Total	\$ 2,086,379	\$ 2,467,804	\$ 2,602,182	\$ 134,378	5.4%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 1,814,142	\$ 1,946,484	\$ 2,284,158	\$ 337,674	17.3%
Overtime/Wages/Holiday Pay	10,000	20,000	20,000	-	0.0%
Auto Fuel/Maintenance	13,500	15,000	20,789	5,789	38.6%
Maintenance Contracts	-	-	-	-	0.0%
Power - Street Lights	-	-	-	-	0.0%
Tip Fee	-	-	-	-	0.0%
Utilities	11,850	12,000	12,000	-	0.0%
Capital Outlay	-	19,674	-	(19,674)	-100.0%
Other Operating	236,887	454,646	265,235	(189,411)	-41.7%
Total By Category	\$ 2,086,379	\$ 2,467,804	\$ 2,602,182	\$ 134,378	5.4%

Office of the City Engineer Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$337,674 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, the transfer of one employee from the water and sewer fund, as well as various internal promotions throughout the year.
- The Office of the Engineer is a newly formed department with budgets transferred from the former Infrastructure and Public Services (IPS), comprising of Administration and Engineering.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$150,000 in outside services for various consulting contracts
 - Increase of \$5,789 in auto fuel/maintenance expenditures to reflect expected actuals

Office of the City Engineer Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Capital Improvements: Complete capital projects that focus on significant improvements to the City of Tuscaloosa's infrastructure as outlined in IPS's four-year plan.	FY 2022	Ongoing	50%		X	X	X	X
Elevate Tuscaloosa: IPS will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing	0%			X	X	X
Transportation Standards: These standards are needed in order to be consistent with requirements for design, whether a private development or a capital project. These will be used for support and documentation when the Engineering division needs to enforce certain design standards and regulations.	FY 2022	Ongoing	95%			X		X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Capital Improvements: Complete capital projects that focus on significant improvements to the City of Tuscaloosa's infrastructure as outlined in IPS's four-year plan.	FY 2022	Ongoing	50%		X	X	X	X
Elevate Tuscaloosa: IPS will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing	0%			X	X	X
Develop and Adopt Drainage Standards: The project will protect citizens from flooding, protect City infrastructure from escalating degradation, lower curb repair costs, and establish volume, velocity, and water quality measures to meet or exceed our ADEM Permit.	FY 2022	12/1/2024	0%			X	X	

Office of the City Engineer Unfunded Requests

Unfunded Initiatives:

➤	Drainage Standards - Develop drainage standards for capital projects and private developments	\$	325,000
➤	As needed engineering services for drainage		150,000
➤	As needed engineering services for transportation/traffic evaluations		100,000
➤	As needed consulting (TTL, Duncan Coker, Skipper, Black Warrior Surveying etc.)		50,000
➤	Capital Project Management Software		150,000
➤	APCO Pole Violations		546,000
	Total Unfunded Initiatives	\$	1,321,000

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤	(2) Civil Engineer	\$	192,776
➤	Traffic Signal Tech Senior		59,941
➤	Director of Project Management		103,329
➤	Facilities Project Manager		96,388
➤	Civil Engineer		92,916
	Total Unfunded Personnel Requests	\$	545,350

Unfunded Technology Requests:

➤	(1) Monitor 24"	\$	172
➤	(1) Desktop Computer		1,964
➤	(1) Laptop Computer		938
	Total Unfunded Technology Requests	\$	3,074

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OFFICE OF THE ENGINEER					
10109030 - 1005 - Beer Tax Bonus	\$ 5,082	\$ 4,902	\$ 4,935	\$ 4,608	\$ 5,566
10109030 - 1015 - Salaries	1,539,988	1,467,627	1,513,285	1,397,006	1,763,787
10109030 - 101501 - Salary Reimbursement - Grants	(62,386)	(15,259)	(33,462)	(8,644)	(4,000)
10109030 - 101503 - Salary Reimbursement - Elevate	(84,595)	(99,194)	-	-	-
10109030 - 1020 - Special Bonus	-	-	23,762	23,762	-
10109030 - 1025 - Salary Overtime	10,000	20,271	20,000	12,912	20,000
10109030 - 2010 - Employee Insurance	184,533	177,483	199,056	170,833	238,121
10109030 - 2025 - State Pension	115,378	120,081	123,499	110,773	147,735
10109030 - 2029 - Medicare Tax	21,110	20,380	20,998	19,575	24,248
10109030 - 2030 - Social Security	90,232	87,140	89,611	83,699	103,656
10109030 - 3010 - Auto-Fuel & Oil	10,000	12,467	10,000	12,091	15,789
10109030 - 3015 - Auto-Maintenance	3,500	6,552	5,000	6,320	5,000
10109030 - 3100 - Outside Services	174,548	98,076	389,411	363,332	200,000
10109030 - 3106 - Toll Bridge	50	10	50	8	50
10109030 - 3110 - Machine Rental	29,500	19,511	24,200	23,960	24,200
10109030 - 3137 - Postage & Freight	150	54	150	179	150
10109030 - 3138 - Operating Forms	810	-	490	-	490
10109030 - 3155 - Office Supplies	4,670	4,577	8,000	3,806	8,000
10109030 - 3156 - Maintenance Contracts	-	1,580	-	4,919	-
10109030 - 3170 - Repairs & Supplies	4,480	4,347	5,000	2,939	5,000
10109030 - 3210 - Travel/Education	16,800	17,539	18,300	15,918	18,300
10109030 - 3212 - Car Allowance	4,800	4,800	4,800	4,400	5,045
10109030 - 3214 - Books/Dues/Subscriptio	3,017	2,837	3,455	1,108	3,455
10109030 - 3225 - Uniforms/Prot Clothing	2,400	1,250	5,090	1,926	5,090
10109030 - 3231 - Telephone	11,850	11,586	12,000	9,920	12,000
10109030 - 3999 - Miscellaneous Expense	462	37	500	48	500
10109030 - 4170 - Capital Repairs/Improvements	-	-	19,674	19,674	-
TOTAL OFFICE OF THE ENGINEER	2,086,379	1,968,651	2,467,804	2,285,072	2,602,182

The Mayor is the Chief Executive Office for the City of Tuscaloosa. The Office of the City Clerk provides administrative support to the Mayor and City Council, records the official actions of the City Council meetings and preserves historical records.

Office of the Mayor FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Mayor/Clerk	\$ 864,113	\$ 860,244	\$ 805,596	\$ (54,648)	-6.4%
Total	\$ 864,113	\$ 860,244	\$ 805,596	\$ (54,648)	-6.4%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 591,688	\$ 612,844	\$ 557,836	\$ (55,008)	-9.0%
Overtime/Wages	2,000	2,000	2,000	-	0.0%
Auto Fuel/Maintenance	2,900	2,900	3,260	360	12.4%
Other Operating	267,525	242,500	242,500	-	0.0%
Total By Category	\$ 864,113	\$ 860,244	\$ 805,596	\$ (54,648)	-6.4%

Office of the Mayor Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits decreased by \$55,008 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, as well as the elimination of a position.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Decrease of \$5,000 in travel/training expenditures
 - Decrease of \$1,000 in telephone expenditures
 - Decrease of \$5,000 in legal/advertising expenditures
 - Decrease of \$1,000 in election expenditures
 - Decrease of \$9,000 in books/dues/subscriptions expenditures
 - Increase of \$21,000 in equipment to fund the purchase of the Public Records Request software
 - Increase of \$360 in auto fuel/maintenance expenditures to reflect expected actuals

Office of the Mayor Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Implement submission and notification system for departments when requesting Council action and agenda discussion.	FY 2022	12/1/2022	0%					X
Implement submission and notification system for departments when requesting communications assistance.	FY 2023	Fall 2023	0%					X
Streamline public records request procedures by implementing software and SOP.	FY 2022	6/1/2023	0%					X
Build a photography database accessible by employees and media.	FY 2022	12/31/2021	0%					X
Evaluate the "Key Communicators" project and implement structured communications throughout the city.	FY 2022	4/15/2022	0%					X
Re-evaluate previous TPD Recruitment campaign and execute revised campaign.	FY 2022	1/1/2022	0%		X			
Build personalized communications plans for each department.	FY 2022	4/1/2022	0%					X
Complete 2021 elections documentation and storage requirements.	FY 2022	1/31/2022	0%					X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Continue staff cross training with emphasis on mail processing and public records requests, and Council meeting procedures	FY 2023	Ongoing	0%					X
Continue working with Strategic Communications to ensure the City website is updated	FY 2023	Ongoing	0%					X
Increase office security while creating a waiting area for employees and citizens	FY 2023	Ongoing	0%		X			X
Keep web information accessible, accurate and current	FY 2022	Ongoing	0%		X	X	X	X
Implement effective intranet for City of Tuscaloosa internal communications.	FY 2022	Ongoing	0%		X	X	X	X
Build effective 21st century communications.	FY 2022	Ongoing	0%		X	X	X	X
Maximize American Rescue Plan, Federal Infrastructure bill and other federal and state grant funding opportunities over the current administrations term.	FY 2022	Ongoing	0%		X	X	X	

Office of the Mayor Unfunded Requests

Unfunded Initiatives:

➤ Increase books/dues/subscriptions	\$	1,295
Total Unfunded Technology Requests	\$	1,295

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ (1) Standard Laptop	\$	1,785
➤ (1) Docking Station		325
➤ (1) Printer/Scanner		250
Total Unfunded Technology Requests	\$	2,360

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
MAYOR / CLERK					
10104040 - 1005 - Beer Tax Bonus	\$ 1,210	\$ 967	\$ 1,175	\$ 828	\$ 968
10104040 - 1015 - Salaries	460,660	429,227	463,090	389,319	428,891
10104040 - 101503 - Salary Reimbursement - Elevate	(12,750)	(12,031)	-	-	-
10104040 - 1020 - Special Bonus	-	-	3,750	3,750	-
10104040 - 1025 - Salary Overtime	2,000	3,397	2,000	3,978	2,000
10104040 - 1030 - Wages	-	-	-	3,005	-
10104040 - 2010 - Employee Insurance	54,568	48,939	61,563	50,704	57,820
10104040 - 2025 - State Pension	28,828	24,765	28,458	20,023	23,484
10104040 - 2027 - Mayors Retirement	7,505	7,472	7,505	-	7,505
10104040 - 2029 - Medicare Tax	6,311	6,112	6,360	5,574	5,935
10104040 - 2030 - Social Security	26,756	25,142	27,142	23,427	25,035
10104040 - 3005 - Legal Advertising	75,000	51,900	67,500	63,087	70,000
10104040 - 3010 - Auto-Fuel & Oil	2,000	1,172	2,000	1,795	2,360
10104040 - 3015 - Auto-Maintenance	900	690	900	531	900
10104040 - 3065 - Election Expense	5,038	5,038	1,000	75	-
10104040 - 3100 - Outside Services	125,800	172,994	29,400	24,338	29,400
10104040 - 3110 - Machine Rental	8,500	8,419	8,500	8,747	8,500
10104040 - 3137 - Postage & Freight	1,000	1,504	1,000	659	1,000
10104040 - 3138 - Operating Forms	100	92	300	108	100
10104040 - 3155 - Office Supplies	3,000	6,523	7,500	6,166	4,500
10104040 - 3156 - Maintenance Contracts	5,000	4,844	5,000	4,123	5,000
10104040 - 3170 - Repairs & Supplies	2,000	2,307	14,000	10,519	2,000
10104040 - 3209 - 011 - Mayor Travel/Education-Dining	-	51	-	181	-
10104040 - 3209 - 012 - Mayor Travel/Education-Transpo	-	12	-	94	-
10104040 - 3209 - 013 - Mayor Travel/Education-Lodging	-	161	-	1,867	-
10104040 - 3209 - Mayor Travel/Education	-	1,701	20,000	6,133	20,000
10104040 - 3210 - Travel/Education	-	1,940	16,800	3,833	22,000
10104040 - 3212 - Car Allowance	18,600	14,500	13,800	7,150	8,198
10104040 - 3214 - Books/Dues/Subscriptio	35,587	40,085	59,000	45,867	50,000
10104040 - 3225 - Uniforms/Prot Clothing	-	300	-	110	-
10104040 - 3231 - Telephone	4,000	4,517	5,000	2,565	4,000
10104040 - 3999 - Miscellaneous Expense	2,500	3,288	5,000	4,469	5,000
10104040 - 4010 - Equipment	-	-	2,500	4,974	21,000
TOTAL MAYOR / CLERK	864,113	856,028	860,243	697,998	805,596

The Urban Development department facilitates the preservation and enhancement of Tuscaloosa's environment through four divisions – Administration and Special Projects; Planning and Urban Design; Building and Inspections; and Codes and Development Services.

Office of Urban Development FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 732,661	\$ 1,011,052	\$ 336,864	\$ (674,188)	-66.7%
Planning	919,559	969,425	785,543	(183,882)	-19.0%
Codes & Development Services	-	-	614,524	614,524	0.0%
Building and Inspections	1,693,803	1,873,953	1,946,190	72,237	3.9%
Total	\$ 3,346,023	\$ 3,854,430	\$ 3,683,121	\$ (171,309)	-4.4%
Expenditure Category					
Salaries/Benefits	\$ 3,243,467	\$ 3,516,220	\$ 3,476,678	\$ (39,542)	-1.1%
Overtime/Wages	1,000	1,000	1,000	-	0.0%
Auto Fuel/Maintenance	37,082	35,582	64,969	29,387	82.6%
Other Operating	64,474	301,628	140,474	(161,154)	-53.4%
Total By Category	\$ 3,346,023	\$ 3,854,430	\$ 3,683,121	\$ (171,309)	-4.4%

Office of Urban Development Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits decreased by \$39,542 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, the addition of four new full-time personnel, various internal promotions throughout the year, as well as the movement of eight personnel out of Urban Development to the newly formed Office of Operations, two employees to Arts & Entertainment, two employees from Police, one employee from Public Works, and two employees from the water and sewer fund.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Miscellaneous expenses totaling \$33,825 were moved to the Office of Operations during the realignment.
 - The Chamber of Commerce contract totaling \$108,500 was moved to the Office of Operations during the realignment.
 - Increase of \$22,340 in repair & supplies for new personnel equipment
 - Increase of \$7,750 in travel/education expenditures
 - Due to the movement of personnel from IPS Administration during the realignment, \$700 was moved to repairs & supplies and \$256 was moved to the telephone line item
 - Increase of \$29,386 in auto fuel/maintenance expenditures to reflect expected actuals

Office of Urban Development Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Implement Framework - Code Updates and Economic Growth	FY 2022	2022	30%			X	X	X
Create consolidated code enforcement division that ensures a proactive and neighborhood-centric model	FY 2022	2022	40%		X	X		X
Provide high-quality and focused employee training and professional development opportunities	FY 2022	Ongoing	50%					X
Modernize organizational structure in advance of upcoming retirements	FY 2022	2022-2023	60%			X		X
Implement and integrate CityView across workflows and processes, including working with other departments	FY 2022	2022-2023	20%			X		X
Weekly stakeholder engagement by department leadership	FY 2022	Ongoing	50%					X
Develop a briefing system for the Mayor's office	FY 2022	2022-2023	60%					X
Integrate code enforcement data to assist with community policing and neighborhood protection	FY 2022	Ongoing	75%		X	X		X
Implement International Code Council 2021 building code updates	FY 2022	2022	100%	1/11/2022	X			X
Coordinate with CNS and TPD to address blight through the business façade improvement program.	FY 2023	2022-2023	20%			X	X	X
Saban Center: Planning, design, and fundraising activities	FY 2022	2021-2024	60%			X	X	

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Utilize island annexation for neighborhood protection, financial management, and strategic growth	FY 2022	Ongoing	60%			X	X	
Use CityView reports to analyze performance metrics and accountability	FY 2022	Ongoing	0%					X
Revamp community economic development model	FY 2022	Ongoing	75%			X	X	X
Assist TPD and TFR with site location to maximize long-term effectiveness	FY 2022	Ongoing	90%		X	X		X
Utilize data to assist in strategic placement of future utility and infrastructure to meet housing needs	FY 2023	Ongoing	30%			X	X	
Develop collaborative, cross-departmental plan to address blight utilizing all resources	FY 2023	Ongoing	40%		X	X	X	X
Saban Center: successful grand opening	FY 2022	Ongoing	30%			X	X	X

Office of Urban Development Unfunded Requests

Unfunded Initiatives:

➤ Increase Outside Services - UD Planning	\$ 40,000
Total Unfunded Initiatives	\$ 40,000

Unfunded Equipment:

➤ (3) 1/2-Ton Pickup Truck	\$ 135,000
Total Unfunded Equipment	\$ 135,000

Unfunded Facility Improvements:

➤ Annex III, Floor 3 - Cut Window into Door	\$ 500
Total Unfunded Facility Improvements	\$ 500

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
UD - ADMINISTRATION					
10109080 - 1005 - Beer Tax Bonus	\$ 1,694	\$ 1,691	\$ 1,645	\$ 1,557	\$ 484
10109080 - 1015 - Salaries	596,014	575,559	622,156	726,030	250,234
10109080 - 101503 - Salary Reimbursement - Elevate	(179,797)	(189,981)	-	-	-
10109080 - 1020 - Special Bonus	-	-	6,250	6,250	-
10109080 - 2010 - Employee Insurance	63,147	60,825	65,372	77,026	19,994
10109080 - 2025 - State Pension	46,057	47,521	51,794	59,454	19,787
10109080 - 2029 - Medicare Tax	8,267	8,270	8,726	10,424	3,483
10109080 - 2030 - Social Security	35,129	34,594	37,140	44,299	14,886
10109080 - 3100 - Outside Services	125,125	125,125	158,375	158,375	-
10109080 - 3110 - Machine Rental	2,144	1,491	3,270	3,171	14,000
10109080 - 3137 - Postage & Freight	75	46	15	12	100
10109080 - 3138 - Operating Forms	56	54	490	486	220
10109080 - 3155 - Office Supplies	350	79	350	181	500
10109080 - 3170 - Repairs & Supplies	500	334	8,375	10,344	1,975
10109080 - 3210 - Travel/Education	3,200	3,110	16,735	15,579	3,500
10109080 - 3212 - Car Allowance	24,000	23,400	24,000	23,800	5,045
10109080 - 3214 - Books/Dues/Subscriptio	2,100	1,802	2,100	2,700	1,000
10109080 - 3231 - Telephone	4,400	3,462	4,000	3,600	1,456
10109080 - 3999 - Miscellaneous Expense	200	60	260	200	200
TOTAL UD - ADMINISTRATION	732,661	697,443	1,011,053	1,143,488	336,864

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
UD - PLANNING					
10109086 - 1005 - Beer Tax Bonus	\$ 2,904	\$ 2,517	\$ 2,820	\$ 2,400	\$ 2,178
10109086 - 1015 - Salaries	649,937	568,410	682,104	624,935	568,483
10109086 - 1020 - Special Bonus	-	-	9,550	9,550	-
10109086 - 1025 - Salary Overtime	500	-	500	41	500
10109086 - 2010 - Employee Insurance	103,679	77,304	108,431	82,669	68,733
10109086 - 2025 - State Pension	48,360	43,635	54,463	49,500	47,606
10109086 - 2029 - Medicare Tax	8,755	7,735	9,339	8,672	7,947
10109086 - 2030 - Social Security	37,418	33,072	39,830	37,081	33,967
10109086 - 3005 - Legal Advertising	13,000	12,616	10,000	11,792	13,000
10109086 - 3010 - Auto-Fuel & Oil	1,500	817	1,500	728	916
10109086 - 3015 - Auto-Maintenance	500	80	500	14	500
10109086 - 3110 - Machine Rental	7,500	7,324	7,500	5,655	-
10109086 - 3137 - Postage & Freight	11,300	12,109	12,400	11,209	10,000
10109086 - 3138 - Operating Forms	750	566	830	265	630
10109086 - 3155 - Office Supplies	1,150	1,051	1,650	977	1,150
10109086 - 3170 - Repairs & Supplies	1,000	898	8,600	6,157	3,100
10109086 - 3210 - Travel/Education	2,540	2,057	2,140	1,887	8,190
10109086 - 3212 - Car Allowance	4,800	4,800	4,800	3,200	5,045
10109086 - 3214 - Books/Dues/Subscriptio	2,800	2,352	3,100	2,266	3,400
10109086 - 3225 - Uniforms/Prot Clothing	500	235	500	-	500
10109086 - 3231 - Telephone	6,398	5,996	7,398	3,977	7,398
10109086 - 38001 - Ops Continuity - Covid	13,018	5,978	-	-	-
10109086 - 3999 - Miscellaneous Expense	1,250	820	1,470	578	2,300
TOTAL UD - PLANNING	919,559	790,370	969,425	863,553	785,543

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
UD-CODES & DEVELOPMENT SERVICE					
10109087 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 1,936
10109087 - 1015 - Salaries	-	-	-	-	423,027
10109087 - 2010 - Employee Insurance	-	-	-	-	100,388
10109087 - 2025 - State Pension	-	-	-	-	36,034
10109087 - 2029 - Medicare Tax	-	-	-	-	5,839
10109087 - 2030 - Social Security	-	-	-	-	24,960
10109087 - 3170 - Repairs & Supplies	-	-	-	-	22,340
TOTAL UD-CODES & DEVELOPMENT SERVICE	-	-	-	-	614,524

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
UD - BUILDING AND INSPECTIONS					
10109088 - 1005 - Beer Tax Bonus	\$ 4,840	\$ 4,833	\$ 4,935	\$ 4,607	\$ 5,082
10109088 - 1015 - Salaries	1,224,668	1,234,938	1,319,309	1,180,194	1,385,731
10109088 - 1020 - Special Bonus	-	-	40,275	40,275	-
10109088 - 1025 - Salary Overtime	500	480	500	145	500
10109088 - 2010 - Employee Insurance	184,353	182,102	202,997	171,832	209,829
10109088 - 2025 - State Pension	111,831	113,913	122,885	108,501	133,596
10109088 - 2029 - Medicare Tax	16,612	16,823	18,492	16,685	19,414
10109088 - 2030 - Social Security	71,002	71,931	78,908	71,339	82,970
10109088 - 3010 - Auto-Fuel & Oil	26,582	27,109	26,582	41,125	56,553
10109088 - 3015 - Auto-Maintenance	8,500	7,663	7,000	14,091	7,000
10109088 - 3106 - Toll Bridge	25	17	150	117	25
10109088 - 3110 - Machine Rental	5,000	4,494	4,730	3,513	-
10109088 - 3137 - Postage & Freight	1,500	550	600	401	1,300
10109088 - 3138 - Operating Forms	5,000	3,364	6,500	3,330	4,500
10109088 - 3155 - Office Supplies	2,500	2,418	2,500	1,803	2,000
10109088 - 3170 - Repairs & Supplies	1,500	1,425	3,325	2,298	3,000
10109088 - 3210 - Travel/Education	5,000	1,449	8,500	4,395	10,000
10109088 - 3214 - Books/Dues/Subscriptio	2,700	2,477	2,700	1,166	2,700
10109088 - 3225 - Uniforms/Prot Clothing	2,100	2,071	2,100	1,612	2,100
10109088 - 3231 - Telephone	19,590	16,568	20,965	14,301	19,890
TOTAL UD - BUILDING AND INSPECTIONS	1,693,803	1,694,623	1,873,953	1,681,729	1,946,190



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The Tuscaloosa Police Department is the City's main law enforcement operation. The department works to prevent crime, protect life and property and preserve peace, order and safety.

Police Department FY 2023 General Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Police	\$ 33,448,370	\$ 36,376,337	\$ 38,827,759	\$ 2,451,422	6.7%
Police - School Security	322,092	435,656	424,714	(10,942)	-2.5%
Total	\$ 33,770,462	\$ 36,811,992	\$ 39,252,473	\$ 2,440,481	6.6%
Expenditure Category					
Salaries/Benefits	\$ 28,172,049	\$ 31,135,262	\$ 32,397,352	\$ 1,262,090	4.1%
Overtime/Wages/Holiday Pay	3,357,136	3,412,606	3,412,686	80	0.0%
Auto Fuel/Maintenance	720,000	720,000	1,505,618	785,618	109.1%
Lease Payments	170,925	72,000	617,500	545,500	757.6%
Maintenance Contracts	17,800	87,000	155,517	68,517	78.8%
Uniforms/Protective Clothing	190,000	185,000	185,000	-	0.0%
Capital Outlay	86,492	128,190	-	(128,190)	-100.0%
Other Operating	1,056,060	1,071,934	978,800	(93,134)	-8.7%
Total By Category	\$ 33,770,462	\$ 36,811,992	\$ 39,252,473	\$ 2,440,481	6.6%

Police Department Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$1,262,090 due to personnel increases associated with the step increase, the movement of one employee to Strategic Communications, two employees to the Office of Urban Development, various internal promotions throughout the year, as well as the implementation of the new pay plan for public safety employees.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Lease Payments were increased by \$545,000, \$90,000 of which was offset by a reduction in the department's level funded amount
 - Increase of \$10,000 to repairs & supplies
 - Maintenance Contracts were increased by a total of \$125,517 for FUSUS and NIBIN software purchases, which were offset by cost reimbursements
 - Insurance amounts were increased by \$22,000 due to the acquisition of four helicopters
 - Increase of \$240,000 in auto maintenance to reflect expected actuals
 - Increase of \$546,222 in auto fuel/maintenance expenditures to reflect expected actuals
 - Decrease of \$10,000 in public education expenditures, as these expenditures were transferred to the Strategic Communications Department.

Police Department Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Switch to RSA Retirement	FY 2022	2023-2024	0%		X			
Create & Implement a new pay plan for TPD	FY 2022	10/1/2021	100%	4/1/2022	X			
Adequate staffing to TPD Dispatch (3 Additional)	FY 2022	10/1/2021	100%	6/1/2022	X			
Locate and Acquire Compstat Software	FY 2022	1/1/2022	100%	12/1/2021	X			
Expand Cyber Capability Through Equipment (Cameras)	FY 2022	1/1/2022	90%		X			
Finish Red Dot Transition	FY 2022	1/1/2022	100%	5/1/2022	X			
National Certification of Forensic Lab	FY 2023	12/31/2022	60%		X			
Enhance Workout Space for Officers	FY 2023	1/1/2023	50%		X			

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
New Training Facility	FY 2022	10/1/2024	0%		X			

Police Department Unfunded Requests

Unfunded Initiatives:

➤ Automated Fingerprint Identification System (AFIS)	\$	40,000
➤ Cyber Intelligence Cameras		75,000
➤ HDU X Ray Machine		50,000
➤ Range Target System		120,000
➤ Fingerprint Machine		45,000
➤ Purchase the Corder Real Estate Building		600,000
Total Unfunded Initiatives	\$	930,000

Unfunded Equipment:

➤ SUV	\$	62,000
➤ (3) SUV		207,000
➤ SUV		50,000
➤ (3) 1/2-Ton Pickup Truck		120,000
Total Unfunded Equipment	\$	439,000

Police Department Unfunded Requests (continued)

Unfunded Facility Improvements:

➤	Tuscaloosa Police HQ - Enclose Concrete Area next to Gym	\$	75,000
➤	Tuscaloosa Police HQ - Repaint and Restripe the Motor Shed		26,400
	Total Unfunded Facility Improvements	\$	101,400

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
POLICE					
10105010 - 1005 - Beer Tax Bonus	\$ 165,626	\$ 163,730	\$ 167,787	\$ 154,734	\$ 189,938
10105010 - 1010 - Longevity Bonus	82,800	82,800	80,900	82,900	79,900
10105010 - 1011 - Supp Longevity Bonus	84,950	86,950	84,600	87,650	-
10105010 - 1015 - Salaries	20,478,022	19,377,321	22,250,234	20,297,418	23,337,893
10105010 - 1020 - Special Bonus	-	-	688,128	688,128	-
10105010 - 1025 - Salary Overtime	2,842,136	3,168,767	2,842,136	3,221,640	2,842,136
10105010 - 1030 - Wages	-	-	-	46,843	-
10105010 - 1045 - Holiday Pay	515,000	520,836	570,470	525,485	570,550
10105010 - 2010 - Employee Insurance	3,360,869	2,909,716	3,257,268	2,900,906	3,458,552
10105010 - 2020 - Fire-Police Pension	2,853,265	2,785,142	3,239,522	3,168,887	4,006,354
10105010 - 2021 - F&P Supplemental Pension	75,000	314,905	75,000	177,282	-
10105010 - 2025 - State Pension	257,842	299,680	300,878	299,502	313,849
10105010 - 2029 - Medicare Tax	276,771	316,068	297,805	345,588	327,866
10105010 - 2030 - Social Security	172,812	211,022	201,485	224,836	202,286
10105010 - 3010 - Auto-Fuel & Oil	460,000	479,593	460,000	753,319	1,005,618
10105010 - 3015 - Auto-Maintenance	260,000	460,888	260,000	453,065	500,000
10105010 - 3075 - Helicopter	56,264	42,742	88,313	79,444	75,000
10105010 - 3079 - Range Training	7,000	6,987	10,000	9,933	8,900
10105010 - 3085 - Property Insurance	-	-	-	11,066	22,000
10105010 - 3086 - Public Education	4,100	2,169	10,000	8,515	-
10105010 - 3100 - Outside Services	93,000	98,892	103,000	119,140	95,000
10105010 - 3106 - Toll Bridge	-	-	-	1	-
10105010 - 3109 - Lease Payments	170,925	163,107	72,000	72,000	617,500
10105010 - 3110 - Machine Rental	33,000	40,510	33,000	44,718	33,000
10105010 - 3111 - Office Rent	1,900	1,753	1,700	1,230	1,700
10105010 - 3137 - Postage & Freight	6,000	7,015	8,000	4,575	7,000
10105010 - 3138 - Operating Forms	14,000	9,484	17,000	16,599	12,000
10105010 - 3155 - Office Supplies	45,000	28,613	31,000	25,643	40,000
10105010 - 3156 - Maintenance Contracts	17,800	17,038	87,000	103,095	155,517
10105010 - 3170 - Repairs & Supplies	125,745	123,734	197,685	203,976	112,000
10105010 - 3175 - Weapons And Gear	66,872	63,748	93,522	85,308	55,000
10105010 - 3181 - Ammunition	74,459	72,481	89,034	11,874	70,000
10105010 - 3210 - Travel/Education	69,000	68,798	66,000	76,081	60,000
10105010 - 3213 - Clothing Allowance	56,000	62,597	56,000	32,644	63,000
10105010 - 3214 - Books/Dues/Subscriptio	44,180	41,547	76,480	65,638	130,000
10105010 - 3216 - Regulatory Permits	200	180	200	180	200
10105010 - 3225 - Uniforms/Prot Clothing	180,000	194,280	185,000	209,834	180,000
10105010 - 3231 - Telephone	235,000	212,025	225,000	201,058	225,000
10105010 - 38001 - Ops Continuity - Covid	155,041	41	-	-	-
10105010 - 3803 - Ch Security Repairs & Supplies	-	-	-	-	10,000
10105010 - 3996 - Wrecker Service	15,000	16,357	16,300	16,467	15,000
10105010 - 3999 - Miscellaneous Expense	6,300	6,268	5,700	5,595	5,000
10105010 - 4010 - Equipment	86,492	60,855	128,190	116,115	-
TOTAL POLICE	33,448,371	32,518,639	36,376,337	34,948,913	38,827,759

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
POLICE - SCHOOL SECURITY					
10105011 - 1005 - Beer Tax Bonus	\$ 1,694	\$ 1,547	\$ 2,115	\$ 1,208	\$ 1,936
10105011 - 1015 - Salaries	226,555	190,361	299,181	145,073	276,738
10105011 - 1020 - Special Bonus	-	-	7,500	7,500	-
10105011 - 1025 - Salary Overtime	-	13,517	-	12,501	-
10105011 - 2010 - Employee Insurance	49,462	40,476	83,988	40,528	97,279
10105011 - 2025 - State Pension	14,820	14,562	22,244	12,423	23,268
10105011 - 2029 - Medicare Tax	2,952	2,658	3,920	2,135	3,509
10105011 - 2030 - Social Security	12,609	11,366	16,708	9,128	14,984
10105011 - 3175 - Weapons And Gear	4,000	-	-	-	2,000
10105011 - 3225 - Uniforms/Prot Clothing	10,000	-	-	-	5,000
TOTAL POLICE - SCHOOL SECURITY	322,092	274,487	435,656	230,497	424,714



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Public Works plans, develops, organizes and oversees a multitude of areas including but not limited to traffic systems, fleet maintenance, environmental services and administrative divisions.

Public Works FY 2023 General Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Administration	\$ 11,608,112	\$ 12,203,951	\$ 1,416,107	\$ (10,787,844)	-88.4%
Environmental Services	7,588,943	8,289,405	9,044,668	755,263	9.1%
Fleet Services	1,348,559	1,463,860	1,614,520	150,660	10.3%
Traffic	1,886,858	2,127,536	4,366,740	2,239,204	105.2%
Streets & Drainage	757,720	547,271	3,771,082	3,223,811	589.1%
Total	\$ 23,190,191	\$ 24,632,024	\$ 20,213,117	\$ (4,418,907)	-17.9%
Expenditure Category					
Salaries/Benefits	\$ 15,711,807	\$ 17,040,356	\$ 13,419,551	\$ (3,620,805)	-21.2%
Overtime/Wages/Holiday Pay	769,976	748,367	734,267	(14,100)	-1.9%
Auto Fuel/Maintenance	748,250	768,250	1,362,602	594,352	77.4%
Maintenance Contracts	2,009	-	-	-	0.0%
Power - Street Lights	1,283,851	1,291,411	1,377,000	85,589	6.6%
Tip Fee	929,000	1,043,000	1,043,000	-	0.0%
Utilities	247,339	226,390	243,416	17,026	7.5%
Capital Outlay	451,211	390,701	152,700	(238,001)	-60.9%
Other Operating	3,046,748	3,123,549	1,880,581	(1,242,968)	-39.8%
Total By Category	\$ 23,190,191	\$ 24,632,024	\$ 20,213,117	\$ (4,418,907)	-17.9%

Public Works Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits decreased by \$3,620,805 due to personnel movement from Infrastructure & Public Services into various new departments, increases associated with the combined 2.5% and 2.6% COLAs and step increase, the addition of two full-time personnel and the elimination of three full-time positions, transfer of one employee to Office of Urban Development, the transfer of one employee from water and sewer fund, as well as various internal promotions throughout the year.
- The Public Works is a newly formed department with budgets transferred from the former Infrastructure and Public Services (IPS), comprising of Administration, Infrastructure, Logistics and Asset Management, and Public Services.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$50,000 in outside services for the guardrail maintenance contract
 - Increase of \$205,000 in repairs & supplies expenditures to reflect expected actuals
 - Due to the movement of personnel from IPS Administration during the realignment, \$700 was moved to repairs & supplies and \$256 was moved to the telephone line item
 - Increase of \$594,352 in auto fuel/maintenance expenditures to reflect expected actuals
 - Decrease of \$46,150 in public education expenditures, as these expenditures were transferred to the Strategic Communications Department.

Public Works Goals

➤ None

Public Works Unfunded Requests

Unfunded Initiatives:

➤ Traffic: Increase Repairs & Supplies	\$	56,937
➤ Traffic: Long-Line Striping		50,000
➤ Traffic: Increase Traffic Control Equipment		130,000
➤ Streets: Increase Outside Services		2,640
Total Unfunded Initiatives	\$	239,577

Unfunded Equipment:

➤ Medium-Duty Truck with Fuel Delivery Body and Fuel Truck Controller	\$	150,000
➤ Leaf Truck		250,000
➤ Tandem Dump Truck		160,000
➤ (2) 1/2-Ton Pickup, Tool Box, Strobe Lights		90,000
➤ Leaf Truck		250,000
➤ Rear Loader, Fleetmind		240,000
➤ Single-Operator Trash Truck with Half Trough and Cart Tipper		220,000
➤ (2) Knuckle Boom		440,000
➤ Curbsorter, Fleetmind		220,000
➤ Rear Loader, Fleetmind		200,000
➤ 2-Ton Bucket Truck		170,000
➤ Forklift with all Safety Accessories		45,000
➤ Knuckle Boom		220,000
➤ 18,000lb Mini-Excavator, Quick Detach, Bucket Thumb, Smooth Bucket		160,000
➤ Asphalt Truck		400,000
➤ 7x14 Dump Trailer with 6 ft sides		15,000
➤ Towable Electronic Message Board		25,000
➤ Duct Trailer		15,000
➤ (2) 1/2-Ton Crew Cab Pickup, Tool Box		104,000
➤ 1/2-Ton Single Cab Pickup		45,000
➤ Hybrid Sedan		30,000
➤ 1/2-Ton 4x4 Pickup, Tool Box, Strobe Lights, and Tow Package		50,000
➤ 1/2-Ton Crew Cab Pickup 4X2, Tool Box		55,000
➤ 1-Ton Crew Cab Pickup, Utility Bed, Strobe Lights		65,000
➤ 1/2-Ton 4x4 Pickup, Tool Box, Strobe Lights, and Crane		45,000
➤ 1/2-Ton Regular Cab Pickup 4X2, Tool Box		50,000
➤ UTV with Large Bed		17,000
Total Unfunded Equipment	\$	3,731,000

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ A/V Equipment for Multi-Purpose Room	\$	10,000
Total Unfunded Technology Requests	\$	10,000

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
PW - ADMINISTRATION					
10109070 - 1005 - Beer Tax Bonus	\$ 39,506	\$ 36,124	\$ 38,305	\$ 34,187	\$ 2,662
10109070 - 1015 - Salaries	7,670,470	6,969,259	7,955,927	5,936,600	551,283
10109070 - 101501 - Salary Reimbursement - Grants	(61,820)	(238,930)	(206,264)	-	-
10109070 - 1020 - Special Bonus	-	-	202,623	201,373	-
10109070 - 1025 - Salary Overtime	350,500	288,369	360,500	241,538	360,000
10109070 - 1030 - Wages	50,000	50,064	27,600	5,408	24,000
10109070 - 1045 - Holiday Pay	2,400	272	2,215	421	2,215
10109070 - 2010 - Employee Insurance	1,414,738	1,289,515	1,601,187	1,113,725	104,385
10109070 - 2025 - State Pension	630,497	633,020	715,045	521,711	46,860
10109070 - 2029 - Medicare Tax	103,623	97,158	113,644	77,239	9,688
10109070 - 2030 - Social Security	442,226	414,163	484,325	358,483	41,396
10109070 - 3005 - Legal Advertising	150	-	100	-	-
10109070 - 3010 - Auto-Fuel & Oil	500	802	250	-	-
10109070 - 3015 - Auto-Maintenance	400	3,125	200	-	-
10109070 - 3086 - Public Education	29,100	29,591	22,803	12,761	-
10109070 - 3100 - Outside Services	551,208	551,208	588,404	532,819	-
10109070 - 3110 - Machine Rental	11,840	10,331	11,900	6,832	4,900
10109070 - 3137 - Postage & Freight	4,100	1,007	4,000	497	3,700
10109070 - 3138 - Operating Forms	1,200	-	2,700	162	2,500
10109070 - 3155 - Office Supplies	8,000	6,786	10,000	3,297	6,000
10109070 - 3170 - Repairs & Supplies	46,740	45,082	6,239	4,132	-
10109070 - 3210 - Travel/Education	54,530	27,630	20,170	10,797	19,800
10109070 - 3212 - Car Allowance	18,000	19,600	18,000	10,600	8,828
10109070 - 3214 - Books/Dues/Subscriptio	5,030	709	5,875	504	4,000
10109070 - 3225 - Uniforms/Prot Clothing	47,648	37,935	58,850	35,940	57,050
10109070 - 3230 - Utilities	70,560	68,426	67,958	54,577	45,900
10109070 - 3231 - Telephone	110,470	87,891	88,695	65,209	118,940
10109070 - 3999 - Miscellaneous Expense	4,224	2,277	2,700	685	2,000
10109070 - 38001 - Ops Continuity - Covid	2,272	2,272	-	-	-
10109070 - 3899 - Weather Related Expenses	-	210	-	-	-
TOTAL PW - ADMINISTRATION	11,608,112	10,433,895	12,203,951	9,229,495	1,416,107

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
PW - ENVIRONMENTAL SERVICES					
10109075 - 1005 - Beer Tax Bonus	\$ 22,264	\$ 20,169	\$ 23,735	\$ 19,640	\$ 23,232
10109075 - 1015 - Salaries	3,899,998	3,616,646	4,291,011	3,568,104	4,366,476
10109075 - 1020 - Special Bonus	-	-	187,455	187,455	-
10109075 - 1025 - Salary Overtime	337,576	470,411	342,152	381,173	325,052
10109075 - 1045 - Holiday Pay	-	-	-	628	-
10109075 - 2010 - Employee Insurance	792,447	691,487	852,230	746,285	988,870
10109075 - 2025 - State Pension	342,347	358,653	385,402	343,543	411,082
10109075 - 2029 - Medicare Tax	52,047	54,379	60,462	55,128	59,485
10109075 - 2030 - Social Security	222,399	232,237	257,960	235,662	254,189
10109075 - 3010 - Auto-Fuel & Oil	220,000	297,308	220,000	466,289	608,384
10109075 - 3015 - Auto-Maintenance	280,000	596,851	300,000	541,119	300,000
10109075 - 3100 - Outside Services	3,500	190	3,500	4,529	37,000
10109075 - 3106 - Toll Bridge	11,000	14,010	11,000	12,536	11,000
10109075 - 3110 - Machine Rental	3,500	4,228	4,500	2,666	4,500
10109075 - 3137 - Postage & Freight	250	224	250	68	250
10109075 - 3138 - Operating Forms	2,500	2,999	3,000	245	3,000
10109075 - 3155 - Office Supplies	1,200	2,032	1,500	1,252	1,500
10109075 - 3156 - Maintenance Contracts	2,009	2,009	-	-	-
10109075 - 3170 - Repairs & Supplies	99,300	100,173	126,173	66,655	160,700
10109075 - 3192 - Adem Recycling Grant Exp	-	-	-	-	315,573
10109075 - 3195 - Tip Fee	929,000	983,840	1,043,000	909,506	1,043,000
10109075 - 3210 - Travel/Education	4,500	-	6,000	6,078	6,000
10109075 - 3214 - Books/Dues/Subscriptio	33,158	23,441	35,019	23,002	33,034
10109075 - 3225 - Uniforms/Prot Clothing	32,372	32,377	37,500	23,484	37,500
10109075 - 3231 - Telephone	22,780	21,887	23,320	17,754	23,576
10109075 - 3854 - Household Hazardous Waste Day	-	-	-	-	26,500
10109075 - 3997 - Bad Debt Write Offs	-	16,775	-	-	-
10109075 - 3998 - Cc Merchant Fees	-	(15)	-	-	265
10109075 - 3999 - Miscellaneous Expense	3,212	2,461	4,500	1,676	4,500
10109075 - 4010 - Equipment	271,584	210,628	69,736	-	-
TOTAL PW - ENVIRONMENTAL SERVICES	7,588,943	7,755,400	8,289,405	7,614,476	9,044,668

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
PW - FLEET SERVICES					
10109071 - 1005 - Beer Tax Bonus	\$ 4,598	\$ 3,992	\$ 4,465	\$ 4,019	\$ 4,840
10109071 - 1015 - Salaries	898,802	812,646	932,957	820,872	1,059,816
10109071 - 1020 - Special Bonus	-	-	35,390	35,390	-
10109071 - 1025 - Salary Overtime	30,000	13,002	20,000	21,892	23,000
10109071 - 2010 - Employee Insurance	195,482	158,017	197,491	159,915	202,906
10109071 - 2025 - State Pension	75,651	72,718	82,563	71,126	95,112
10109071 - 2029 - Medicare Tax	11,860	10,943	12,839	11,767	14,340
10109071 - 2030 - Social Security	50,674	46,791	54,775	50,313	61,282
10109071 - 3010 - Auto-Fuel & Oil	11,000	17,274	11,000	31,339	42,924
10109071 - 3015 - Auto-Maintenance	12,000	29,624	12,000	14,815	12,000
10109071 - 3100 - Outside Services	2,000	140	2,000	-	2,000
10109071 - 3106 - Toll Bridge	50	78	150	104	150
10109071 - 3110 - Machine Rental	-	-	-	18	-
10109071 - 3155 - Office Supplies	-	-	150	-	150
10109071 - 3170 - Repairs & Supplies	51,750	60,631	67,250	56,646	67,250
10109071 - 3210 - Travel/Education	-	-	8,000	2,217	8,000
10109071 - 3214 - Books/Dues/Subscriptio	-	-	2,270	-	2,270
10109071 - 3216 - Regulatory Permits	380	330	380	150	380
10109071 - 3225 - Uniforms/Prot Clothing	2,660	2,310	16,180	10,059	14,100
10109071 - 3231 - Telephone	-	-	4,000	2,393	4,000
10109071 - 38001 - Ops Continuity - Covid	1,440	1,440	-	-	-
10109071 - 3999 - Miscellaneous Expense	212	41	-	-	-
TOTAL PW - FLEET SERVICES	1,348,559	1,229,977	1,463,860	1,293,035	1,614,520

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
PW - TRAFFIC					
10109073 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 7,502
10109073 - 1015 - Salaries	-	-	-	-	1,646,589
10109073 - 2010 - Employee Insurance	-	-	-	-	310,346
10109073 - 2025 - State Pension	-	-	-	-	147,959
10109073 - 2029 - Medicare Tax	-	-	-	-	22,467
10109073 - 2030 - Social Security	-	-	-	-	96,014
10109073 - 3010 - Auto-Fuel & Oil	45,000	38,867	45,000	63,363	82,175
10109073 - 3015 - Auto-Maintenance	33,250	60,100	33,250	51,536	33,250
10109073 - 3100 - Outside Services	55,300	42,850	190,000	95,002	140,000
10109073 - 3106 - Toll Bridge	350	118	-	185	-
10109073 - 3170 - Repairs & Supplies	258,990	223,456	199,738	225,594	299,738
10109073 - 3185 - Power-Street Lights	1,283,851	1,205,307	1,291,411	1,368,307	1,377,000
10109073 - 3200 - Power-Traffic Lights	50,309	42,542	47,172	48,708	51,000
10109073 - 3999 - Miscellaneous Expense	212	-	-	-	-
10109073 - 4010 - Equipment	36,000	32,220	-	-	-
10109073 - 4915 - Traffic Control Equip	123,595	83,149	320,965	146,179	152,700
TOTAL PW - TRAFFIC	1,886,857	1,728,608	2,127,536	1,998,875	4,366,740

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
PW - STREETS & DRAINAGE					
10109077 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 10,648
10109077 - 1015 - Salaries	-	-	-	-	2,094,607
10109077 - 2010 - Employee Insurance	-	-	-	-	440,487
10109077 - 2025 - State Pension	-	-	-	-	189,282
10109077 - 2029 - Medicare Tax	-	-	-	-	27,861
10109077 - 2030 - Social Security	-	-	-	-	119,057
10109077 - 3010 - Auto-Fuel & Oil	72,000	81,034	72,000	139,841	208,869
10109077 - 3015 - Auto-Maintenance	75,000	119,624	75,000	156,907	75,000
10109077 - 3100 - Outside Services	232,695	191,866	202,000	144,844	202,000
10109077 - 3106 - Toll Bridge	2,990	388	2,990	398	2,990
10109077 - 3170 - Repairs & Supplies	354,690	396,180	194,969	529,327	399,969
10109077 - 3216 - Regulatory Permits	100	-	100	-	100
10109077 - 3999 - Miscellaneous Expense	212	170	212	-	212
10109077 - 4010 - Equipment	5,373	5,373	-	-	-
10109077 - 4170 - Capital Repairs/Improvements	14,660	15,832	-	-	-
TOTAL PW - STREETS & DRAINAGE	757,720	810,467	547,271	971,317	3,771,082



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The Strategic Communications department works to manage and promote the City of Tuscaloosa's brand and key messages through communications plans, advertising and design services, and media relations.

Strategic Communications FY 2023 General Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Strategic Communications	515,039	827,119	1,351,918	524,799	63.4%
311	418,733	497,568	477,662	(19,906)	-4.0%
Total	\$ 933,772	\$ 1,324,687	\$ 1,829,580	\$ 504,893	38.1%
Expenditure Category					
Salaries/Benefits	\$ 655,755	\$ 974,647	\$ 1,398,040	\$ 423,393	43.4%
Overtime/Wages	22,500	11,200	3,500	(7,700)	-68.8%
Auto Fuel/Maintenance	-	-	-	-	0.0%
Other Operating	255,517	338,840	428,040	89,200	26.3%
Total By Category	\$ 933,772	\$ 1,324,687	\$ 1,829,580	\$ 504,893	38.1%

Strategic Communications Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$423,393 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, internal promotions throughout the year, as well as the transfer of four personnel from the realignment.
- Strategic Communications is a newly formed department with budgets transferred from the Mayor/Clerk office as well as the addition of Tuscaloosa 311 from Infrastructure and Public Services.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$83,000 in public education expenditures, as these expenditures were transferred to the Strategic Communications Department.

Strategic Communications Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Expand photography and asset database accessible to employees and media.	FY 2023	Fall 2023	0%					X
Evaluate the "Key Communicators" project and continue to implement structured communications throughout the city.	FY 2023	Fall 2023	0%					X
Re-evaluate previous/current Public Safety Recruitment and Retention campaign and execute revised campaign.	FY 2023	Spring 2023	0%		X			
Build personalized communications plans for each department.	FY 2023	Spring 2023	0%					X
Implement effective intranet for City of Tuscaloosa internal communications.	FY 2023	Fall 2023	0%					X

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Integrate 311 fully into the Strategic Communications model to meet the communications needs of the citizens of the City of Tuscaloosa	FY 2023	Ongoing	0%		X	X	X	X
Build effective 21st century communications.	FY 2023	Ongoing	0%		X	X	X	X
Keep web information accessible, accurate and current.	FY 2023	Ongoing	0%		X	X	X	X

Strategic Communications Unfunded Requests

Unfunded Initiatives:

➤ None

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ Special Projects Coordinator (Grade 22)	\$	8,787
Total Unfunded Personnel Requests	\$	8,787

Unfunded Technology Requests:

➤ MacBook Pro with Accessories	\$	6,000
➤ Daugherty Room Annotation		20,000
➤ Various Tool for Transferred Employee		2,500
➤ Lightweight Drone		2,000
➤ Professional Drone		14,000
➤ Drone Camera (for Existing Drone)		1,000
➤ Lighting Control Update		2,000
➤ Re-Stream Subscription		4,000
➤ DSLR Camera		5,000
➤ A/V Equipment		10,000
➤ Cell Phone and Service for New Employee		1,488
Total Unfunded Technology Requests	\$	67,988

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
STRATEGIC COMMUNICATIONS					
10104045 - 1005 - Beer Tax Bonus	\$ 968	\$ 967	\$ 1,410	\$ 965	\$ 2,662
10104045 - 1015 - Salaries	247,162	270,250	371,606	306,064	708,465
10104045 - 101503 - Salary Reimbursement - Elevate	(63,356)	(61,023)	-	-	-
10104045 - 1020 - Special Bonus	-	-	3,750	3,750	-
10104045 - 1025 - Salary Overtime	-	-	-	-	2,500
10104045 - 1030 - Wages	21,000	8,132	10,000	9,294	-
10104045 - 2010 - Employee Insurance	24,314	25,130	51,345	34,619	109,034
10104045 - 2025 - State Pension	19,492	21,523	30,517	25,389	59,628
10104045 - 2029 - Medicare Tax	3,599	3,981	5,295	4,500	9,803
10104045 - 2030 - Social Security	15,385	17,022	22,596	19,243	41,898
10104045 - 3086 - Public Education	-	-	-	-	83,000
10104045 - 3100 - Outside Services	167,515	151,369	237,955	228,602	282,150
10104045 - 3110 - Machine Rental	-	-	275	266	-
10104045 - 3138 - Operating Forms	100	-	100	-	100
10104045 - 3155 - Office Supplies	500	167	670	819	500
10104045 - 3170 - Repairs & Supplies	1,000	10,149	39,000	35,844	1,000
10104045 - 3210 - Travel/Education	5,000	871	5,000	1,312	5,000
10104045 - 3212 - Car Allowance	12,000	8,700	12,000	7,700	8,828
10104045 - 3214 - Books/Dues/Subscriptio	26,485	40,200	28,600	26,995	25,000
10104045 - 3231 - Telephone	5,000	5,443	6,000	5,056	12,350
10104045 - 38001 - Ops Continuity - Covid	27,875	-	-	-	-
10104045 - 3999 - Miscellaneous Expense	1,000	127	1,000	510	-
TOTAL STRATEGIC COMMUNICATIONS	515,039	503,007	827,119	710,926	1,351,918

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
STRATEGIC COMMUNICATIONS - 311 CALL CENTER					
10104046 - 1005 - Beer Tax Bonus	\$ 1,694	\$ 1,699	\$ 1,880	\$ 1,686	\$ 1,936
10104046 - 1015 - Salaries	295,842	296,787	342,303	273,163	334,872
10109046 - 1020 - Special Bonus	-	-	8,750	8,750	-
10104046 - 1025 - Salary Overtime	1,500	360	1,000	176	1,000
10104046 - 2010 - Employee Insurance	52,206	52,886	68,263	47,149	65,929
10104046 - 2025 - State Pension	25,617	26,635	30,407	23,919	30,782
10104046 - 2029 - Medicare Tax	3,951	3,941	4,658	3,772	4,589
10104046 - 2030 - Social Security	16,881	16,851	19,868	16,127	19,614
10109046 - 3086 - Public Education	1,500	1,558	1,500	40	-
10109046 - 3100 - Outside Services	150	150	-	197	-
10109046 - 3110 - Machine Rental	1,500	1,453	-	-	-
10104046 - 3155 - Office Supplies	150	-	500	-	500
10104046 - 3170 - Repairs & Supplies	485	354	250	2,048	250
10104046 - 3210 - Travel/Education	5,234	4,861	4,860	-	4,860
10104046 - 3214 - Books/Dues/Subscriptio	500	-	500	618	500
10104046 - 3225 - Uniforms/Prot Clothing	142	142	1,300	155	1,300
10104046 - 3231 - Telephone	11,380	10,420	11,380	3,177	11,380
10104046 - 3999 - Miscellaneous Expense	1	1	150	200	150
TOTAL STRATEGIC COMMUNICATIONS - 311 CALL CENTER	418,733	418,096	497,569	381,177	477,662



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Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
DEBT SERVICE					
10119010 - 5020 - General Warrants - Principal	\$ 4,115,386	\$ 4,155,386	\$ 4,930,596	\$ 4,930,596	\$ 5,109,856
10119010 - 5021 - Pmnt To Escrow-Refunded Warr	-	2,418,614	-	-	-
10119010 - 5030 - Interest Warrants - Gen	3,589,791	4,017,242	4,661,738	4,661,738	4,489,497
10119010 - 5032 - Interest On Line Of Credit	25,000	-	-	-	-
10119010 - 5045 - Fees - Debt Issues	10,000	306,683	15,000	9,656	350,000
TOTAL DEBT SERVICE	7,740,177	10,897,926	9,607,334	9,601,990	9,949,353

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
COST SHARING ARRANGEMENTS					
10107020 - 3030 - Jail Cost	\$ 500,000	\$ 500,198	\$ 600,000	\$ 594,297	\$ 600,000
10109010 - 3010 - Fuel & Oil- Black Warrior Reim	44,218	-	-	-	-
10113010 - 1020 - Special Bonus	-	-	5,625	5,625	-
10113010 - 1030 - Wages - Boe	70,000	38,219	60,000	39,826	35,000
10113010 - 2029 - Medicare Tax - Boe	2,042	554	2,150	659	2,158
10113010 - 2030 - Social Security - Boe	8,666	2,370	9,149	2,818	9,206
10114010 - 3230 - Utilities - Para	-	393	-	389	-
10117010 - 3010 - Auto-Fuel & Oil - Pata	179,315	139,113	179,315	238,703	330,115
10117010 - 7062 - Pata-Cost Reim	109,039	109,039	109,039	109,039	-
10117010 - 7063 - Pata-Ua Route	85,040	85,040	85,040	98,116	85,040
10117020 - 3100 - Outside Service - Personnel Bd	18,000	18,000	18,000	15,900	18,000
10117050 - 3230 - Utilities - Friedman Home	9,000	7,954	9,000	9,261	9,500
10117050 - 3231 - Telephone - Friedman Home	2,500	5,587	2,500	3,652	2,500
10117060 - 1030 - Wages - Para	30,000	-	30,000	-	30,000
10117060 - 2029 - Medicare Tax - Para	500	-	-	-	-
10117060 - 2030 - Social Security - Para	1,800	-	-	-	-
10117080 - 3814 - Greenwood Cemetery	942	-	942	-	942
10117090 - 3170 - Repairs & Supplies - Metro	35,000	32,328	35,000	24,646	17,000
10117120 - 5148 - Project Crimson/Five-Star	675,000	675,000	675,000	675,000	675,000
10117730 - 3100 - Outside Service - Tusc Cty Ema	237,300	274,847	250,000	229,401	158,000
TOTAL COST SHARING ARRANGEMENTS	2,008,362	1,888,641	2,070,760	2,047,331	1,972,461

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
INTERGOVERNMENTAL EXPENDITURES					
10113010 - 3045 - Sales Tax To Board - Boe	\$ 16,501,500	\$ 20,127,000	\$ 19,639,000	\$ 18,394,000	\$ -
TOTAL INTERGOVERNMENTAL EXPENDITURES	16,501,500	20,127,000	19,639,000	18,394,000	-

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
TRANSFERS TO OTHER FUNDS					
10119030 - 8001 - Trans To Amphitheatre Fund	\$ 899,727	\$ 2,574,428	\$ 1,314,669	\$ 2,154,424	\$ 1,647,226
10119030 - 8002 - Trans To Health Insurance Fund	100,000	100,000	50,000	-	50,000
10119030 - 8005 - Trans To Gf-Rffi	-	15,615,534	11,850	11,850	2,598,559
10119030 - 8007 - Trans To Tourism Capital Imp	224,932	323,157	328,668	308,790	411,807
10119030 - 8008 - Trans To Water & Sewer	162	162	-	-	-
10119030 - 8009 - Trans To Tourism Enh Bid Fee	224,932	323,157	328,668	308,790	411,807
10119030 - 8010 - Trans To Airport Fund	8,216	165,216	178,000	-	-
10119030 - 8032 - Trans To Facility Renewal Gf	27,786	27,786	300,000	300,000	300,000
10119030 - 8059 - Trans To Law Enforce Fund	-	-	50,000	-	50,000
10119030 - 8064 - Trans To Cap Park Maint Fund	-	15,000	15,000	15,000	15,000
10119030 - 8075 - Trans To Hourly Pension	265,000	-	383,916	383,916	483,824
10119030 - 8083 - Trans To Pub Safety Capital	3,493,194	3,493,194	1,084,001	1,084,001	936,001
10119030 - 8084 - Trans To Pub Works Capital	113,944	162,419	82,000	-	-
10119030 - 8093 - Trans To Debt Trust	-	38,615,236	-	-	-
TOTAL TRANSFERS TO OTHER FUNDS	5,357,893	61,415,288	4,126,772	4,566,771	6,904,224

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OTHER OPERATING					
10116010 - 0823 - Retiree Health Insurance	\$ -	\$ 587,600	\$ -	\$ -	\$ -
10117090 - 3100 - Metro Animal Shelter Contract	-	-	-	-	634,677
10135010 - 1017 - Hiring Freeze Adjustment	(750,000)	-	-	-	-
10135010 - 1080 - Fuel Overage	-	-	100,000	-	-
10135010 - 2011 - Ad Valorem - Commissions	159,807	182,395	167,877	202,401	191,654
10135010 - 2012 - Ad Valorem - Appraisal Budget	586,488	389,880	592,227	454,246	623,590
10135010 - 2015 - Hourly Pension	-	225,250	-	-	-
10135010 - 2022 - F&P Pension Contrib Increase	395,000	-	-	-	-
10135010 - 2023 - Ps/Rsa Restricted Surplus	-	-	1,116,200	10,500	2,658,166
10135010 - 2026 - Rsa Retiree Pension Bonus	-	-	-	-	190,092
10135010 - 2028 - Rsa Tier 2 - Tier 1 Conversion	150,000	-	-	-	-
10135010 - 2031 - Unemployment	5,000	79,814	5,000	30,033	5,000
10135010 - 3085 - Property Insurance	-	-	-	-	1,100,000
10135010 - 3088 - Property Tax	500	495	500	2,419	5,000
10135010 - 3105 - Liability Insurance	-	-	-	-	700,000
10135010 - 3999 - Miscellaneous	-	-	-	-	90,000
TOTAL OTHER OPERATING	546,795	1,465,434	1,981,804	699,598	6,198,179

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
CONTINGENCIES					
10118010 - 9990 - Contingency	\$ 418,746	\$ -	\$ 215,006	\$ -	\$ 607,967
TOTAL CONTINGENCIES	418,746	-	215,006	-	607,967

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
AGENCIES					
10112010 - 5140 - Cash To County Health Dept	\$ 92,950	\$ 92,950	\$ 38,900	\$ 38,900	\$ 6,250
10113010 - 5139 - Bbc Education Academy - Boe	2,500	2,500	-	-	-
10113010 - 5140 - Cash To Board - Boe	2,541,251	2,541,251	2,541,251	2,541,251	2,541,251
10113010 - 5144 - Arts N Autism - Boe	5,363	5,363	4,650	4,650	4,650
10113010 - 5149 - Kristen Amerson Found - Boe	7,150	7,150	6,200	6,200	6,200
10113010 - 5150 - Tusc Education Foundation	20,000	15,000	16,250	16,250	15,000
10113010 - 5151 - Pride - Boe	14,300	14,300	12,400	12,400	12,400
10113010 - 5152 - Chom - Boe	103,675	103,675	131,225	131,225	150,438
10113010 - 5154 - Tusc Childrens Theater - Boe	10,725	10,725	9,300	9,300	17,325
10113010 - 5157 - Tuscaloosa One Place - Boe	21,450	21,450	18,600	18,600	18,600
10113010 - 515701 - Tusc One Place (Spec App)- Boe	50,000	50,000	50,000	50,000	-
10113010 - 5159 - Schoolyard Roots - Boe	21,450	21,450	18,600	18,600	18,600
10113010 - 5199 - Agency Spec Approp - Boe	378,100	378,100	378,100	378,100	378,100
10114010 - 5140 - Cash To Board - Para	3,710,803	3,710,803	4,032,137	4,032,137	4,329,154
10114010 - 5199 - Agency Spec Approp - Para	155,425	155,425	153,900	153,900	153,900
10115010 - 5140 - Cash To Board - Library	1,326,273	1,326,273	1,387,210	1,387,210	1,419,471
10115010 - 5199 - Agency Spec Approp - Library	377,863	377,863	367,650	367,650	367,650
10117010 - 5140 - Cash To Board - Pata	-	-	491,280	491,280	655,040
10117010 - 5199 - Agency Spec Approp - Pata	24,288	9,889	24,288	30,679	24,288
10117050 - 5141 - Murphy Collins - Friedman Home	5,720	5,720	7,240	7,240	8,000
10117070 - 5140 - Cash To Board - West Al Reg Co	25,809	25,809	22,380	22,380	22,380
10117100 - 5140 - Cash To Board - Theatre Tusc	10,725	10,725	9,300	9,300	13,575
10117120 - 5140 - Cash To Board - Ida	298,870	298,870	346,040	346,040	407,250
10117140 - 5140 - Cash To Board - Indian Rivers	35,750	35,750	31,000	31,000	31,000
10117150 - 5140 - Cash To Board - Focus	87,588	87,588	75,950	75,950	75,950
10117160 - 5140 - Cash To Board - Comm Dancers	7,150	7,150	6,200	6,200	6,200
10117230 - 5199 - Spec App - Tusc Safe Center	10,725	10,725	21,075	21,075	25,000
10117270 - 5140 - Cash To Board - Tsnip	17,875	17,875	15,500	15,500	15,500
10117280 - 5140 - Cash To Board - Sister Cities	85,800	85,800	88,350	88,350	93,000
10117320 - 5199 - Agency Spec Approp - Chld Ctr	50,000	50,000	11,250	11,250	15,000
10117340 - 5140 - Cash To Board - Soil/Water Con	8,938	8,938	7,750	7,750	7,750
10117360 - 5140 - Cash To Board- Arts & Humanity	35,750	35,750	45,250	45,250	50,000
10117400 - 5199 - Agency Spec Approp-Easter Seal	35,714	35,714	35,714	35,714	35,714
10117420 - 5140 - Cash To Board - Tusc Symphony	25,025	25,025	21,700	21,700	21,700
10117440 - 5199 - LIFT Alabama, Inc.	-	-	-	-	15,000
10117450 - 5199 - District Attorney	-	-	-	-	75,000
10117470 - 5199 - West Alabama Food Bank	-	-	-	-	50,000
10117590 - 5140 - Cash To Board - Jemison	42,900	42,900	37,200	37,200	37,200
10117600 - 5140 - Cash To Board - Phoenix House	-	-	-	-	37,500
10117670 - 5140 - Cash To Board - West Al Aids	10,725	10,725	13,575	13,575	15,000
10117700 - 5140 - Cash To Board - Boys & Girls	14,300	14,300	22,589	22,589	20,000

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
AGENCIES (continued)					
10117800 - 5140 - Cash To Board - Al Blues Proj	7,150	7,150	6,200	6,200	6,200
10117850 - 5199 - Spec Approp- Hope Summer Jobs	72,214	72,214	100,000	75,186	100,000
10117900 - 5140 - Cash To Board - Child Abuse Pr	7,150	7,150	9,050	9,050	10,000
10117960 - 5140 - Cash To Board- Habitat	19,233	19,233	16,678	16,678	16,678
10117970 - 5140 - Cash To Board - Bethel Comm	7,150	7,150	6,200	6,200	6,200
10118800 - 5140 - Cash To Board - Ttsc	1,077,352	1,077,352	1,207,102	1,207,102	1,250,352
10118800 - 5199 - Agency Spec Approp - Ttsc	-	-	25,000	25,000	85,000
TOTAL AGENCIES	10,863,179	10,843,780	11,870,234	11,851,811	12,670,466

Accounting & Finance

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Grants Management Software	Grant management software to streamline grant tracking, reporting and compliance processes between City departments.	\$ 70,000	X	X	X	X
2	Online Procurement Platform	Revolutionizes procurement by giving City users full control and visibility of solicitations, bids, and bid awards around the nation.	10,000	X	X	X	X
3	Stand-up Desks	To assist with work productivity within the office for multiple users who have requested them.	4,600				X
4	Spare Check Printer	Due to recurring issue with the check printer that resulted in IT having to install the new spare check printer. Past practice was for whenever IT department installed the spare check printer a new check printer was then purchased and kept as a spare. The check printer IT removed has a known limitation with large jobs and the ability to print on pressure seal paper. It over heats and the pressure seal adhesive begins to activate on large jobs. It also has some memory issues that cause an occasional unrecoverable error.	5,000	X	X	X	X

Total Accounting & Finance Initiatives

\$ 89,600

Airport

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Expanded Security Access Control Program	Program would expand security access cards to airport users in partnership with TPD Helicopter Division. Costs would cover purchase of access card supplies, printing equipment & software.	\$ 10,000	X	X	X	X
2	Airport Marketing Program	In coordination with Communication's department, implements marketing initiatives for local and external users (social media plan, website marketing to local & external users, econ development marketing, community engagement projects)	10,000	X	X		X

Total Airport Initiatives

\$ 20,000

Arts & Entertainment

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	(9) Security cameras at the Gateway	Safety - Replace (9) broken security cameras at the Gateway	\$ 8,500	X			
2	Replace dilapidated furniture at the Gateway	Much of the Gateway's furniture is becoming worn and tattered	15,000			X	

Total Arts & Entertainment Initiatives

\$ 23,500

Community and Neighborhood Services

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Youth Advancement & Opportunity (YAO) Division	CNS will govern the operation of a city-sponsored youth programming as well as overall management of internal and external stakeholder engagement. YAO will consist of administration, financial oversight, counseling, civic responsibility & engagement, education, economic and workforce, juvenile justice, youth sports and recreation and holistic well-being.	\$ 400,000	X	X	X	X
2	Workforce Assistance Program	CNS as well as our agencies have seen a gap in services available for 31%-110% of the median income to include rental assistance, homeownership assistance, and rehab assistance. Funding would aid in fulfilling these request as well as allow for quality case management through our housing counseling program.	100,000	X	X	X	X
3	Local Housing Trust Fund	To expand affordable housing initiatives outlined in the Five year consolidated plan and subsequent action plans and establish workforce housing initiative.	1,500,000	X	X	X	
4	Property Recapture/Foreclosure Program	To retain legal consultants to oversee the foreclosure process of properties purchased utilizing HUD CPD funds.	20,000	X	X	X	
5	Project UNITY-Neighborhood Revitalization/Housing	City-Wide reduction in blighted properties to include the Blighted Affordable Rental Housing Incentive Program and the Homeownership Rehabilitation Program.	300,000	X	X	X	
6	Post COVID Community Needs Assessment	This Community Assessment will be conducted to continue to prevent, prepare for, and response to the COVID-19 disease and the needs of our citizens during the still uncertain times.	30,000	X	X	X	X

Community and Neighborhood Services (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
7	Project UNITY- Mayor's Alliance for Opportunity and Advancement & Chief's Commission Policy Recommendations	To enhance educational, economic, housing, and recreational opportunities while reducing crime, poverty, and blight in underserved communities. Funds will be utilized for program implementation and administration of PU Policy Recommendations.	\$ 250,000	X	X	X	X
8	HOPE Initiative Summer Jobs Program	Request to increase funding by \$100,000 to allow for administration and more students especially with the creation of the YAO division to CNS and the added curriculum/educational component referencing gun safety and violence.	200,000		X	X	
9	Tuscaloosa Builds Program	This is the rebrand and revamp of the comprehensive training and development program that provides assistance to minority-owned enterprises, women-owned enterprises, and disadvantaged business enterprises.	50,000		X	X	X

Total Community and Neighborhood Services Initiatives

\$ 2,850,000

Construction, Facilities & Grounds

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	ROW/Landscaping: Repairs and Supplies	Increase to FY22 budget for repairs and supplies based off usage	4,920	X			X

Total Construction, Facilities & Grounds Initiatives

\$ 4,920

Council

 None

Fire Rescue

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Increase Outside Services budgets	The department's 304 SCBA tanks are due for mandatory hydrostatic testing this year, which will cost approximately \$8,000. The loss of the TFR drill field has forced us to outsource all of our pump testing (no available drafting pit), which is done annually for all of our pumps, as well as upon delivery of new apparatus and following any major repair. The cost for the annual testing is approximately \$5,500. We also started using Central Alabama Training Solutions to annually test our HazMat protective suits, due to our own testing equipment failing, which will cost approximately \$1,500 each year. The 6011 Outside Services line was zeroed out during the first budget process following the start of the COVID pandemic, but we still have to contract for the disposal of medical biohazard waste, which costs approximately \$4,000 each year. Beginning in FY23, we will also begin using CATS for hose repair. This cost is harder to predict, since it depends on how much hose needs repairing, but we estimate it will be around \$1,000. The State forensics lab is no longer testing samples from a potential arson fire. These samples must now be shipped to an independent lab. We estimate this will be approximately \$5,000.	\$ 25,000	X	X		X
2	Increase Uniforms/Protective Clothing budget	The department has added a Communications division with 13 additional employees and has added 12 additional employees to staff Truck 35 at Station 11. The technical response teams (technical rescue, tactical medics, bike team) also have needs for specialized clothing and PPE.	20,000	X			
3	Restore Travel/Education budget to pre-COVID level	This line was reduced by over 68% during the first budget process after the COVID pandemic began. For the first year, with much of the expected training cancelled, this was manageable. In the second year (current budget) it has been much more difficult to provide the training needed for the promotional process, technical response teams, fire prevention, training on new electric vehicle (MBUSI), and generally meeting the City's standard of excellence. Restoring the amount that was cut will prevent a decline in the department's professional capabilities resulting from reduced training.	26,000	X			X

Fire Rescue (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
4	Restore Books/Dues/Subscriptions budget to pre-COVID levels	This line was reduced by over 40% during the first budget process after the COVID pandemic began. For the first year, with much of the expected training cancelled, this was manageable. In the second year (current budget) it has been much more difficult to provide all the needed textbooks as more and more training classes become available again. We have also had to remove some of our personnel from professional organizations such as the Alabama Fire Chiefs Association because of a lack of funds. The requested increase is needed to support our members who are attending training classes by purchasing textbooks and other needed materials, as well as to foster professional development by interacting with peers from other agencies.	\$ 5,000	X			
5	Create Travel/Education budget line for TFRC (6016)	The Telecommunicators, Supervisors, and Manager working in the TFR Communications division have mandatory annual re-certification as well as other training needs that should be managed within their own division.	25,000	X			X
6	Create Books/Dues/Subscriptions budget line for TFRC (6016)	The Telecommunicators, Supervisors, and Manager working in the TFR Communications division have mandatory annual re-certification as well as other training needs. They will need to purchase textbooks and manuals for these classes.	5,000				
7	Increase Public Education budget	Some of the equipment used for public education events (Safehouse, Sparky, hazard house, fire extinguisher trainer) require updating to get the maximum benefit from them. Also, Project FIRE is planning on expanding to all of the City schools, which will require an increase in the materials purchased for that program.	5,000	X			

Total Fire Rescue Initiatives

\$ 111,000

Human Resources

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Deputy Fire Marshal Assessment Center Process	Fire has informed us that they will request a new Deputy Fire Marshal position. If this position is approved, an assessment center will be required.	\$ 20,000	X	X		X

Total Human Resources Initiatives

\$ 20,000

Information Technology

» None

Municipal Court

» None

Office of Operations

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Outside Services increase Account 10108010-3100	Various uses: economic development; staff development and training opportunities; professional services contracts; printing costs	\$ 10,000		X	X	X

Total Office of Operations Initiatives

\$ 10,000

Office of the City Attorney

» None

Office of the City Engineer

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Drainage Standards - Develop drainage standards for capital projects and private developments	Create a comprehensive document for design and construction of storm water management infrastructure for protection of Tuscaloosa watersheds.	\$ 325,000		X		X

Office of the City Engineer (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
2	As needed Engineering Services for drainage	As needed consulting	\$ 150,000	X	X		X
3	As needed Engineering Services for transportation/traffic evaluations.	As needed consulting. With the departure of civil engineer that handled traffic items, this role is not being adequately fulfilled.	100,000	X	X		X
4	As needed consulting (TTL, Duncan Coker, Skipper, Black Warrior Surveying etc.)	As needed consulting	50,000	X	X		X
5	Capital Project Management Software	Utilize modern software to create integrated reporting tool for project scope, budget, schedule, and status.	150,000		X		X
6	Concept Cost Estimate - APCO Pole Violations	Cost estimate for APCO pole violations	546,000	X			

Total Office of the City Engineer Initiatives

\$ 1,321,000

Office of the Mayor

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Increase Books Dues and Subscriptions	To cover additional Clerk's Office Professional Memberships	\$ 1,295				X

Total Office of the Mayor Initiatives

\$ 1,295

Office of Urban Development

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	UD Planning Historic Preservation Commission Design Guidelines; increase in outside services 10109086-3100	Requested \$20,000 in FY22 but unfunded. Funding for consultant group to update Historic Preservation Commission Design Guidelines and train HPC on applicability to Tuscaloosa	\$ 20,000		X		X

Office of Urban Development (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
2	UD Planning 2026 Comprehensive Plan Update; increase in outside services 10109086-3100	Requested \$20,000 in each FY20, FY21, and FY22 but unfunded: 1/5 of expected cost to update the comprehensive plan in 5 years	\$ 20,000		X		

Total Urban Development Initiatives

\$ 40,000

Police

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Automated Fingerprint Identification System (AFIS)	TCSO is switching to AFIS. We have to switch to stay connected to them. AFIS will allow fingerprint searches to be conducted statewide.	\$ 40,000	X			
2	Cyber Intelligence Cameras	Cameras are needed to cover the area of Hwy 82 coming in from Duncanville.	75,000	X			
3	HDU X Ray Machine	Current system is outdated and does not work properly.	50,000	X			
4	Range Target System	Current system is outdated and is not able to be repaired.	120,000	X			
5	Fingerprint Machine	Current machine was purchased in 2010 unable to upgrade software. This machine is used to fingerprint the public.	45,000	X			
6	Purchase the Corder Real Estate building.	Office space for investigator offices.	600,000	X	X		X

Total Police Initiatives

\$ 930,000

Public Works

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
2	Traffic: Increase Repair & Supplies	Estimated annual expenditures w/10% increase for material inflation	\$ 56,937	X			X
3	Traffic: Long-line striping	For contract work associated with long-line striping of roadways; work that cannot be performed in-house	50,000	X			X
4	Traffic: Increase Traffic Control Equipment	Equipment necessary to complete signal upgrade due to system changes from ALDOT	120,000		X		X
5	Traffic: Increase Traffic Control Equipment	Estimated annual expenditures over FY2022 request based off usage	10,000	X	X		X
6	Streets: Outside Services	Increase to FY22 budget for outside services based off usage	2,640	X			X

Total Public Works Initiatives

\$ 239,577

Strategic Communications

 None

Total Unfunded Initiatives - General Fund

\$ 5,660,892



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Accounting & Finance

» None

Airport

Priority	Description	Justification	Purchase	Lease
1	26 ft Rotary Cutter, Wheels, LED Lights, Hook-Up, as Existing Cutter	Replacement of asset# 20719. 26 ft rotary cutter would provide higher productivity in total area mowed with existing tractors. This additional rotary cutter would reassign the current 20 ft bush hog rotary cutter (#4677) as a backup and build redundancy (Two primary and one backup) in the airport's maintenance operations.	\$ 45,000	N/A
2	4DR 4WD Crew Truck, Beacon Lights, Airport Radio, Tool Box	Replacement of asset# 18726 for only crew truck for 3 airport maintenance employees.	50,000	N/A

Total Airport Unfunded Equipment Requests

\$ 95,000 N/A

Arts & Entertainment

Priority	Description	Justification	Purchase	Lease
1	Passenger Shuttle Bus	Bus is needed to transport concertgoers to the Amp. Current bus has high mileage and is in the shop often needing repairs.	\$ 150,000	N/A
2	Passenger Shuttle Bus	Bus is needed to transport concertgoers to the Amp. Current bus has high mileage and is in the shop often needing repairs.	150,000	N/A
3	Passenger Shuttle Bus	Bus is needed to transport concertgoers to the Amp. Current bus has high mileage and is in the shop often needing repairs.	150,000	N/A

Total Arts & Entertainment Unfunded Equipment Requests

\$ 450,000 N/A

Community and Neighborhood Services

» None

Construction, Facilities & Grounds

Priority	Description	Justification	Purchase	Lease
1	1/2-Ton Extra Cab Pickup, Emergency Strobe Lights, Tool Box	Replacement of asset# 19936. Respond to Airport, City Facilities Issues	\$ 50,000	N/A
2	1/2-Ton 2-Door Pickup, Tool Box, Strobe Lights	Replacement of asset# 19948 due to mechanical issues and mileage. Supervisor truck used in ROW maintenance.	45,000	N/A
3	SUV	Replacement of asset# 18204. Custodial Mobile Crew Transport people & materials	35,000	N/A
4	Electric Pallet Jack, 3,000lb Capacity	This purchase would help staff be more efficient in pulling orders and it would give another option to staff when moving inventory.	5,000	N/A
5	8X16 Utility Trailer with tailgate and concealed ramps	New trailer to transport materials, furniture, etc.	5,000	N/A
6	18' Enclosed Dual Axle Trailer, bar locks, side entry	New trailer for Skyland and 15th Street Equipment. Needed to haul more mowers and secure equipment.	9,500	N/A
7	Flusher Truck, Strobe Lights, Arrow Board, Backup Camera	Replacement of asset# 16120. Used for cleaning streets behind Sweepers and spills.	250,000	N/A
8	1/2-Ton 2-Door Pickup, Tool Box, Strobe Lights	Replacement of asset# 19599. Supervisor truck used in ROW maintenance.	45,000	N/A
9	1/2-Ton 2-Door Pickup, Tool Box, Strobe Lights	Replacement of asset# 16755 due to mechanical issues and mileage. Used for after hour callouts sweeper crew.	45,000	N/A
10	1/2-Ton Crew Cab Pickup, Tool Box, Strobe Lights	Replacement of asset# 20569 due to engine problems and mileage. Used by crews for ROW mowing.	55,000	N/A
11	Tractor with Dual Flail Mowers	Replacement of asset# 20875. Used by crews for ROW mowing.	125,000	N/A
12	Walker Mower with Bagger and Lights	New mower used in mowing Lurleen and Northern Riverwalk for more manicured areas.	20,000	N/A
13	60" Diesel Zero Turn Mower, Strobe Lights	New mower used to keep Skyland more manicured.	17,000	N/A
14	1/2-Ton Regular Cab Pickup 4X2, Tool Box	Replacement of asset# 19579 due to bad transmission and approved for surplus. This truck will be used to respond to any tree issues.	45,000	N/A
15	UTV, Lights, Strobe Lights	New UTV to be used for maintenance of Riverwalk	17,000	N/A
16	UTV, Lights, Strobe Lights	New UTV to be used for maintenance of Northern Riverwalk	17,000	N/A
17	Scissor Lift	Replacement of asset# 20797. Used daily at the Amp to make repairs and perform maintenance.	25,000	N/A

Total Construction, Facilities & Grounds Unfunded Equipment Requests

\$ 810,500 N/A

Council

» None

Fire Rescue

Priority	Description	Justification	Purchase	Lease
3	1-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	New Special Operations Battalion Chief / Emergency Response	\$ 56,000	N/A
1	Scanning Sonar, Sonar, Cameras, Generator, Boat Engine, Davit, Trolling Motor, Tow Vehicle	New joint sonar equipment purchase for TFR/TPD dive operations.	76,218	N/A
2	1/2-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	New EMS Training / Emergency Response, will allow for the EMS training Lieutenant to respond to emergencies and travel to stations delivering EMS training.	50,000	N/A
3	Rope Rescue Equipment and Helmets	New, this will standardize our Truck companies with the same high-angle rope rescue equipment and replace older equipment.	10,500	N/A
4	Concept Seating 24/7 Dispatch Chair (2)	Replacement chairs for fire dispatchers.	5,000	N/A
5	1-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	New Deputy Fire Marshal	56,000	N/A
6	Exercise Equipment	Replace existing, worn and broken equipment in the fire stations.	25,000	N/A
7	Light Tower / Portable Generator	Provide scene lighting for emergency response. Also can function as a portable emergency generator.	10,000	N/A
8	2-Ton 4x4 Pickup Truck - Brush, Brush Skid Unit, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping	New Emergency response vehicle for fires in the wildland/urban interface environment.	80,000	N/A
9	2-Ton 4x4 Pickup Truck - ARFF, ARFF Skid Unit, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping	Replacement of asset# 19816	105,000	N/A
10	2-Ton 4x4 Pickup Truck - TRT, 11 ft. Box Utility Body, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping	Replacement of asset# 13429	100,000	N/A

Fire Rescue (continued)

Priority	Description	Justification	Purchase	Lease
11	1-Ton 4x4 Pickup Truck Crew Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	Replacement of asset# 19562	\$ 56,000	N/A
12	1-Ton 4x4 Pickup Truck Ext. Cab, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	Replacement of asset# 18629	54,000	N/A
13	2-Ton 4x4 Pickup Truck - Decon, 11 ft. Box Utility Body, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Striping	Replacement of asset# 12002	100,000	N/A
14	Type I Ambulance, Cradle Point, MDU, Docking Station	Replacement of asset# 14354 due to failed engine and no longer running.	287,000	N/A
15	Utility Vehicle AWD - EMS Cart, Striping, Emergency Warning Devices	Replacement of asset# 20115	27,000	N/A
16	1/2-Ton 4x4 Pickup Truck Crew Cab, Response Package, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	Replacement of asset# 18907	50,000	N/A
17	1/2-Ton 4x4 Pickup Truck Crew Cab, Response Package, Cradle Point, MDU, Docking Station, Emergency Warning Devices, Bed Slide, Bed Cover, Striping	Replacement of asset# 18276	50,000	N/A

Total Fire Rescue Unfunded Equipment Requests

\$ 1,197,718 N/A

Human Resources

 None

Information Technology

Priority	Description	Justification	Purchase	Lease
1	1/2-Ton Pickup Truck with Camper Shell and Bedslide	Replacement of asset# 19613 due to mileage and a motor issue that is not worth repairing at such an advanced age. Vehicle is used for Communications Systems Engineer (Radio Shop Supervisor).	\$ 50,000	N/A

Total Information Technology Unfunded Equipment Requests

\$ 50,000 N/A

Public Works

Priority	Description	Justification	Purchase	Lease
1	Medium-Duty Truck with Fuel Delivery Body and Fuel Truck Controller	New vehicle to respond to fueling for all fire stations, airport, and Lift Station equipment. We only have one fuel truck in our Fleet and a new truck would keep fueling operations in service if the old one was to be out of service	\$ 150,000	N/A
2	Leaf Truck	Replacement of asset# 10820. Truck will be used to remove leaves, grass pile and litter.	250,000	N/A
3	Tandem Dump Truck	Replacement of asset# 18838 due to condition. 19 years old and too much down time used for construction and storm clean up.	160,000	N/A
4	1/2-Ton Pickup, Tool Box, Strobe Lights	Replacement of asset# 20111 due to vehicle being inoperable and sold at auction.	45,000	N/A
5	1/2-Ton Pickup, Tool Box, Strobe Lights	Replacement of asset# 19696 due to condition.	45,000	N/A
6	Leaf Truck	Replacement of asset# 18923. Truck will be used to remove leaves, grass pile and litter.	250,000	N/A
7	Rear Loader, Fleetmind	Replacement of asset# 21052. Truck used for garbage collection.	240,000	N/A
8	Single-Operator Trash Truck with Half Trough and Cart Tipper	New powerful & equipped truck to handle removal of large trash debris (concrete, bricks, dirt). Smaller than traditional trash truck, would be used to work UA/Game Day Friday clean-ups and maneuver through tight areas around town. Extendable Boom has farther reach than our current knuckle booms	220,000	N/A
9	Knuckle Boom	Replacement of asset# 20411 due to blown motor. We would like to replace the Shuttle Truck with a Knuckle Boom, so that we have the flexibility to use a Knuckle Boom or Shuttle on trash.	220,000	N/A
10	Knuckle Boom	Replacement of asset# 19873 due to electrical problems and always out of service. We would like to replace the Shuttle Truck with a Knuckle Boom, so that we have the flexibility to use a Knuckle Boom or Shuttle on trash.	220,000	N/A
11	Curbsorter, Fleetmind	Replacement of asset# 20536 due to vehicle always out of service. Recycling truck used to service residential and business customers.	220,000	N/A
12	Rear Loader, Fleetmind	Replacement of asset# 20171. Truck will be used to service litter barrels throughout the City (River Walk, Randall & Shelby Parks) and Special Events at Government Plaza.	200,000	N/A

Public Works (continued)

Priority	Description	Justification	Purchase	Lease
13	2-Ton Bucket Truck	Replacement of asset# 20055 due to age and mileage. Used for lighting & signal maintenance.	\$ 170,000	N/A
14	Forklift with all Safety Accessories	Replacement of asset# 14580. Utilized for lifting purposes in the fleet shop as well as truck deliveries for the NAPA IBS store. Replacement requested due to age, hours, and no parts available	45,000	N/A
15	Knuckle Boom	Replacement of asset# 20476 due to age and costly mechanical repairs.	220,000	N/A
16	18,000lb Mini-Excavator, Quick Detach, Bucket Thumb, Smooth Bucket	Replacement of asset# 10814 due to condition and age. 30 years old and too much down time used for construction and storm clean up.	160,000	N/A
17	Asphalt Truck	Replacement of asset# 18329 due to condition and age. 20 years old and too much down time used for asphalt patching.	400,000	N/A
18	7x14 Dump Trailer with 6 ft sides	Replacement of asset# 20733. Trailer used to haul recyclables & litter	15,000	N/A
19	Towable Electronic Message Board	Replacement of asset# 20430 due to age and condition	25,000	N/A
20	Duct Trailer	New trailer needed to better facilitate pipe boring operations	15,000	N/A
21	1/2-Ton Crew Cab Pickup, Tool Box	Replacement of asset# 20652 due to engine issues. Supervisor-Recycling Curbside	52,000	N/A
22	1/2-Ton Crew Cab Pickup, Tool Box	Replacement of asset# 20420 due to engine issues. Supervisor-Garbage	52,000	N/A
23	1/2-Ton Single Cab Pickup	Replacement of asset# 19571 due to condition, age and mileage. Fiber crew supervisor vehicle	45,000	N/A
24	Hybrid Sedan	Replacement of asset# 20165 due to condition, age and mileage. Used for transporting parking control officers.	30,000	N/A
25	1/2-Ton 4x4 Pickup, Tool Box, Strobe Lights, and Tow Package	Replacement of asset# 19278 due to age, mileage, and potential maintenance issues. Utilized by Fleet Services Supervisor for daily operations, callouts, and as a take home vehicle.	50,000	N/A
26	1/2-Ton Crew Cab Pickup 4X2, Tool Box	Replacement of asset# 19798. On average, our motor pool truck are being utilized 89% of the month. At times we have do not have a motor pool truck to offer when vehicles are out of service. With this truck being a 4 door it can be utilized for a crew or just a single driver.	55,000	N/A
27	1-Ton Crew Cab Pickup, Utility Bed, Strobe Lights	Replacement of asset# 19691 due to size and unable to tow.	65,000	N/A

Public Works (continued)

Priority	Description	Justification	Purchase	Lease
28	1/2-Ton 4x4 Pickup, Tool Box, Strobe Lights, and Crane	Replacement of asset# 20110 due to condition. Storm Drain Supervisor truck called out for flooding and storm damage.	\$ 45,000	N/A
29	1/2-Ton Regular Cab Pickup 4X2, Tool Box	New truck for crew that responds to weather events, maintains storm drains and reacts to calls as needed. The crew is short a vehicle since Ronald McIntosh took his to the airport when he vacated the manager position. Ronny Hatfield took his with him when he became the new manager and this left the new supervisor with no truck.	50,000	N/A
30	UTV with Large Bed	Replacement of asset# 20440. Used to transport drop-off electronics from ESD Admin building to the Recycling Plant	17,000	N/A

Total Public Works Unfunded Equipment Requests

\$ 3,731,000 N/A

Municipal Court

» None

Office of Operations

» None

Office of the City Attorney

» None

Office of the City Engineer

» None

Office of the Mayor

» None

Strategic Communications

» None

Office of Urban Development

» None

Police

Priority	Description	Justification	Purchase	Lease
1	SUV	Replacement of asset# 20892	\$ 62,000	N/A
2	SUV	Replacement of asset# 21555	69,000	N/A
3	SUV	Replacement of asset# 21556	69,000	N/A
4	SUV	Replacement of asset# 21552	69,000	N/A
5	SUV	Replacement of asset# 20925	50,000	N/A
6	1/2-Ton Pickup Truck	Replacement of asset# 19370	40,000	N/A
7	1/2-Ton Pickup Truck	Replacement of asset# 20561	40,000	N/A
8	1/2-Ton Pickup Truck	Replacement of asset# 20639	40,000	N/A

Total Police Unfunded Equipment Requests

\$ 439,000 N/A

Total Unfunded Equipment Requests - General Fund

\$ 6,773,218 N/A

Accounting & Finance

» None

Airport

Priority	Facility	Description	Justification	Cost Estimate
1	Airport Maintenance Shop	Facility Replacement	Current maintenance facility is utilizing an aircraft hangar dating back to the 1940s. Available space for equipment storage, equipment maintenance, employee office space, breakroom, and restrooms are not adequate or in poor condition. Recommendation is to provide a relocated facility with an appropriate layout, square footage, employee space, shop space, and equipment storage. A relocated facility would allow the existing site be repurposed for aeronautical development. Phase I in FY23 would be a design/architecture review to determine design and engineer cost estimate.	\$ 100,000

Total Airport Unfunded Facilities Requests

\$ 100,000

Arts & Entertainment

Priority	Facility	Description	Justification	Cost Estimate
1	Gateway	Reallocate Joyful Java space to serve as a Markerspace for our current Glowforge, 3D printer and future technology equipment to be used by the public.	The last of suitable space for our current equipment creates problems for the public to utilize these items in the work lounge and it also lack storage for the materials	\$ 15,500
2	Gateway	An office space designated for Gateway manager(s).	The lack of suitable space creates problems for managers to meet, work on certain tasks/projects, and prevents privacy for personnel matters.	5,000

Total Arts & Entertainment Unfunded Facilities Requests

\$ 20,500

Community & Neighborhood Services

» None

Construction, Facilities & Grounds

Priority	Facility	Description	Justification	Cost Estimate
1	FM Warehouse	Better lighting for the entire warehouse.	This is a safety issue due to poor lighting in this warehouse.	\$ 18,000
2	FM Warehouse	Upgrade security by adding badge swipes at all entry points. Cameras on the interior and exterior.	This is a safety issue at the access points and cameras would help with after-hours security. The warehouse currently has zero security cameras. Often times we keep expensive equipment (TPD helicopter, vac trucks, FM equipment, etc.) in the warehouse and better security would be beneficial. We also have departments such as HR and Finance who have paperwork stored in the warehouse.	15,000

Total Construction, Facilities & Grounds Unfunded Facilities Requests

\$ 33,000

Council

 None

Fire Rescue

Priority	Facility	Description	Justification	Cost Estimate
1	Fire Station 8	Exterior Paint	This would improve the visual appearance of the station due to current paint fading and even flaking in some areas due to inclement weather and sunlight.	\$ 15,000
2	Fire Station 10	Carpet for Bunkroom	The carpet in the bunkroom has become very dirty and stained, and several places are ripped due to age. The carpet has been cleaned, however the cleaning has caused the loss of the adhesion and the carpet to come loose.	6,000

Total Fire Rescue Unfunded Facilities Requests

\$ 21,000

Human Resources

 None

Information Technology

» None

Municipal Court

» None

Office of Operations

» None

Office of the City Attorney

Priority	Facility	Description	Justification	Cost Estimate
1	OCA	Remove spiral staircase to create a copy area	Need additional offices	\$ 39,700
2	OCA	Create additional offices upstairs where spiral staircase was	Need additional offices	40,000
3	OCA	Build walls in copy room	Need additional offices	18,000

Total Office of the City Attorney Unfunded Facilities Requests

\$ 97,700

Office of the City Engineer

» None

Office of the Mayor

» None

Office of Urban Development

Priority	Facility	Description	Justification	Cost Estimate
1	Annex III, Floor 3	Cut window into door	Window should have been cut when renovations were completed to create new office for A&F, more customer- and employee-oriented with a window	\$ 500

Total Office of Urban Development Unfunded Facilities Requests

\$ 500

Police

Priority	Facility	Description	Justification	Cost Estimate
1	Tuscaloosa Police HQ	Enclose concreted area next to the Gym.	This will over double our current undersized gym based the size of our Department. With our current recruit classes of 10-20 people, the gym becomes too small and overcrowded.	\$ 75,000
2	Tuscaloosa Police HQ	Repainting and restriping the Motor Shed.	The current motor shed has peeling paint and faded parking spots and needs to be updated.	26,400

Total Police Unfunded Facilities Requests

\$ 101,400

Public Works

 None

Strategic Communications

 None

Total Unfunded Facilities Requests - General Fund

\$ 374,100

Accounting & Finance

Priority	Job Title	Personnel Action Requested	Cost
1	Add 2 Steps for AP Techs	Increase Steps	\$ 8,542

Total Accounting & Finance Unfunded Personnel Requests

\$ 8,542

Airport

» None

Arts & Entertainment

» None

Community & Neighborhood Services

Priority	Job Title	Personnel Action Requested	Cost
1	Deputy Director of Community & Neighborhood Services (Grade 40)	Upgrade and retitle Associate Director from pay grade 34 to pay grade 40	\$ 5,908
2	CNS Manager of Finance (Grade 29)	Upgrade and retitle Federal Programs Financial Manager from pay grade 26 to pay grade 29	3,834
3	Grants Manager (Grade 29)	Reclassify (1) Community Development Program Manager from pay grade 26 to pay grade 29	4,886
4	Community Services Coordinator (Grade 22)	Upgrade from pay grade 20 to grade 22	3,535
5	Community Development Program Manager (Grade 26)	Upgrade by an additional 2 steps	3,731
6	Grants Compliance Coordinator (Grade 20)	Create Position	79,985
7	Grants Specialist (Grade 16)	Retitle Federal Programs Construction & Infrastructure Specialist to Grants Specialist - no change in grades	-
8	Lead Program Manager (Grade 26)	Retitle (1) Community Development Program Manager to Lead Program Manager	2,361
9	Tuscaloosa Builds Program Manager	Retitle (2) Community Development Program Manager to Tuscaloosa Builds Program Manager	-
10	Youth Advancement and Opportunity Director (Grade 29)	Create Position	95,894

Community & Neighborhood Services (continued)

Priority	Job Title	Personnel Action Requested	Cost
11	Family Resource and Youth Services Coordinator (Grade 22)	Create Position	\$ 73,520

Total Community & Neighborhood Services Unfunded Personnel Requests **\$ 273,654**

Construction, Facilities & Grounds

Priority	Job Title	Personnel Action Requested	Cost
1	Custodial Worker (Grade 4)	Create Position	\$ 50,941
2	Custodial Worker (Grade 4)	Create Position	50,941
3	Custodial Crew Leader (Grade 6)	Create Position	54,403
4	Facilities Maintenance Technician (Grade 17)	Create Position	73,449
5	Maintenance Technician Assistant (Grade 10)	Create Position	61,328

Total Construction, Facilities & Grounds Personnel Requests **\$ 291,062**

Council

 None

Fire & Rescue

Priority	Job Title	Personnel Action Requested	Cost
1	Fire Battalion Chief - Special Operations (Grade PF5)	Create Position	\$ 94,784
2	Accountant (Grade 22)	Create Position	82,106
3	Telecommunicator, Dispatcher (Grade 14)	Create Position	68,254
4	Telecommunicator, Dispatcher (Grade 14)	Create Position	68,254
5	Telecommunicator, Dispatcher (Grade 14)	Create Position	68,254
6	Telecommunicator, Dispatcher (Grade 14)	Create Position	68,254
7	Plans & Permitting Manager (Grade 30)	Create Position	95,958
8	Fire Lieutenant - EMS Training (Grade PF3)	Create Position	80,796

Fire & Rescue (continued)

Priority	Job Title	Personnel Action Requested	Cost
9	Deputy Fire Marshal (Grade TBD)	Create Position	\$ 80,796 - 83,594
10	Fire Battalion Chief - Communications (Grade PF5)	Upgrade Fire Captain Position	11,190

Total Fire & Rescue Unfunded Personnel Requests

\$ 718,646

Human Resources

» None

Information Technology

» None

Municipal Court

» None

Office of Operations

» None

Office of the City Attorney

Priority	Job Title	Personnel Action Requested	Cost
1	Legal Assistant (Grade 16)	Create Position	\$ 71,717
2	Graduate Intern (\$15/hr)	Create Position	15,000
3	Graduate Intern (\$15/hr)	Create Position	15,000
4	Undergraduate Intern (\$10/hr)	Create Position	10,000
5	Undergraduate Intern (\$10/hr)	Create Position	10,000

Total Office of the City Attorney Unfunded Personnel Requests

\$ 121,717

Office of the City Engineer

Priority	Job Title	Personnel Action Requested	Cost
1	Civil Engineer	For Capital Infrastructure Project Management	\$ 96,388
2	Civil Engineer	For Transportation/Traffic Operations	96,388
3	Traffic Signal Tech Senior	For Transportation/Traffic Operations	59,941
4	Director of Project Management	Create Position	103,329
5	Facilities Project Manager	Create Position	96,388
6	Civil Engineer	Create Position	92,916

Total Office of the City Engineer Personnel Requests

\$ 545,350

Office of the Mayor

» None

Office of Urban Development

» None

Police

» None

Public Works

» None

Strategic Communications

Priority	Job Title	Personnel Action Requested	Cost
1	Special Projects Coordinator (Grade 22)	Upgrade Audio Visual/POS Specialist	\$ 8,787

Total Strategic Communications Unfunded Personnel Requests

\$ 8,787

Total Unfunded Personnel Requests - General Fund

\$ 1,967,758

Accounting & Finance

» None

Airport

» None

Arts & Entertainment

» (3) Standard Laptop	\$	5,891
» (1) Tablet		828

Total Arts & Entertainment Unfunded Technology Requests	\$	6,719
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Community and Neighborhood Services

» None

Construction, Facilities & Grounds

» (7) Monitors - 24"	\$	1,204
» (7) Standard Laptop		13,745
» (1) Laptop Docking Station		325
» (1) Dual Monitor Stand		60
» (1) Desktop Wireless Headset		300
» (6) Desktop Computer		5,628
» (18) Tablet		14,917
» (7) Cell Phone with Linc Combo		2,450
» (2) Rugged Tablet		4,309

Total Construction, Facilities & Grounds Unfunded Technology Requests	\$	42,938
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Council

» None

Fire & Rescue

» (10) Monitors - 24"	\$	1,716
» (5) Monitor Mounts		300
» (5) Standard Laptop		8,925

Fire & Rescue (continued)

»» (5) Docking Station	\$ 1,625
»» (5) Smartphone - iPhone	1,750
»» (5) Desk Phone	-
»» (3) Tablet	3,183
»» (5)Wireless Keyboard/Mouse	350
Total Fire & Rescue Unfunded Technology Requests	\$ 17,849

Human Resources

»» None

Information Technology

»» None

Municipal Court

»» None

Office of Operations

»» None

Office of the City Attorney

»» None

Office of the City Engineer

»» (1) Monitor 24"	\$ 172
»» (1) Desktop Computer	1,964
»» (1) Laptop Computer	938
Total Office of the City Engineer Unfunded Technology Requests	\$ 3,074

Office of the Mayor

» (1) Standard Laptop	\$ 1,785
» (1) Docking Station	325
» (1) Printer/Scanner	250
Total Office of the Mayor Unfunded Technology Requests	\$ 2,360

Office of Urban Development

» None

Police

» None

Public Works

» A/V Equipment for Multi-Purpose Room	\$ 10,000
Total Public Works Unfunded Technology Requests	\$ 10,000

Strategic Communications

» MacBook Pro with accessories	\$ 6,000
» Daugherty Room Annotation	20,000
» Various Tool for Transferred Employee	2,500
» Lightweight Drone	2,000
» Professional Drone	14,000
» Drone Camera (for Existing Drone)	1,000
» Lighting Control Update	2,000
» Re-Stream Subscription	4,000
» DSLR Camera	5,000
» A/V Equipment	10,000
» Cell Phone and Service for New Employee	1,488
Total Strategic Communications Unfunded Technology Requests	\$ 69,476

Total Unfunded Technology Requests - General Fund **\$ 152,416**



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The City of Tuscaloosa's adopted FY 2023 Water and Sewer Fund budget provides the funding to provide water and sewer services to approximately 48,000 residential, commercial and industrial customers in the City limits and surrounding areas.

The Water and Sewer Fund budget includes revenues of \$60,984,046 and expenses of \$64,483,984. The Water and Sewer Fund expense budget includes \$9,950,000 in debt service principal that will be treated in the annual audit as a liability reduction rather than an expense. Compared to the FY 2022 budget, the adopted FY 2023 budget represents an overall budgetary increase of 11% for revenues and an increase of 9% for expenses.

Water & Sewer Fund Revenues FY 2023 Budget Summary					
Revenue Category	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Use of Property	\$ 32,500	\$ 32,500	\$ 32,500	\$ -	0.00%
Charges for Services	51,333,477	54,281,414	60,865,481	6,584,067	12.13%
Other Operating	467,000	204,500	10,000	(194,500)	-95.11%
Transfers from Other Funds	41,227	410,084	41,065	(369,019)	-89.99%
Cost Reimbursements	25,000	20,000	35,000	15,000	75.00%
Total	\$ 51,899,204	\$ 54,948,498	\$ 60,984,046	\$ 6,035,548	10.98%

Water and Sewer Fund Revenue Highlights

Water Sales - \$33,801,764

- Comprises 55% of all Water and Sewer Fund revenues.
- As a part of the FY 2022 budget, an additional 6% rate increase was adopted to fund future capital needs. In addition, an additional 4% was added to assist with offsetting this year's COLA which will fund operational needs.

Sewer Sales - \$25,030,717

- Comprises 41% of all Water and Sewer Fund revenues.
- As a part of the FY 2022 budget, an additional 6% rate increase was adopted to fund future capital needs. In addition, an additional 4% was added to assist with offsetting this year's COLA which will fund operational needs.

Water & Sewer Fund Expenditures FY 2023 Budget Summary					
Department	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 328,500	\$ 328,500	\$ 416,000	\$ 87,500	26.64%
Information Technology	860,932	850,000	920,894	70,894	8.34%
Office of the City Attorney	44,059	44,059	44,059	-	0.00%
Office of the City Engineer	753,010	812,372	608,003	(204,369)	-25.16%
Water & Sewer Department	25,620,631	26,253,123	28,837,747	2,584,624	9.85%
Other Operating	29,642,439	31,110,393	33,657,281	2,546,888	8.19%
Total	\$ 57,249,570	\$ 59,398,447	\$ 64,483,984	\$ 5,085,537	8.56%

Water and Sewer Fund Expenditure Highlights

Departments were tasked with level funding FY 2023 operations using FY 2022 original budget amounts, excluding personnel and city-wide expenditures. Items outside of level funding were submitted as "unfunded requests" to be considered for funding in FY 2023. This included new personnel, new initiatives, technology items, vehicles and equipment and any facility improvements. Various initiatives were funded in the FY 2023 budget and are summarized below.

New Initiatives for FY 2023

Investment in Employees

- A 2.6% cost of living adjustment for non public safety employees and one step for all employees is proposed, effective October 1, 2022. The Water and Sewer Fund portion of the cost of living adjustment and one step is \$380,409.

Health Insurance

- The budget includes a \$25,000 transfer from the Water & Sewer Fund to the City's Health Insurance Fund to ensure the fund maintains a positive fund balance
- The adopted FY 2023 budget includes a 6.6% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Debt Service

- In FY 2022, the City paid off the principal balance of the 2012-B and 2012-A. Therefore, the debt service for these two issuances are zero going forward.
- The FY 2023 adopted budget includes a 5% increase in debt service, a total of \$620,004, which includes the addition of the 2022-B bond issuance that will be used for the 10 year water and sewer capital plan.

Water & Sewer Fund Debt Service FY 2023 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2013 DWSRF Refunding of 2004	\$ 465,000	\$ 30,960	\$ 495,960	\$ 1,935,000	August 2026
2014-C Refunding of 2005	490,000	115,990	605,990	3,130,000	January 2032
2016 DWSRF	240,000	100,650	340,650	4,575,000	August 2038
2016 CWSRF	975,000	376,750	1,351,750	17,125,000	August 2037
2019 DWSRF	770,000	360,360	1,130,360	16,765,000	February 2040
2019 CWSRF	375,000	175,065	550,065	8,145,000	February 2040
2019-B Refunding of 2012-A/B & 2014-A/C	5,730,000	524,290	6,254,290	23,375,000	April 2035
2020-B Refunding of 2012-B	100,000	229,380	329,380	11,355,000	July 2035
2022-B	805,000	1,455,264	2,260,264	35,255,000	June 2052
Total	\$ 9,950,000	\$ 3,368,709	\$ 13,318,709	\$ 121,660,000	

WATER & SEWER FUND SUMMARY

Account Category	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Adopted Budget
WATER AND SEWER FUND REVENUES					
Use of Property	32,500	32,929	32,500	31,230	32,500
Charges for Services	51,333,477	49,133,922	54,281,414	46,560,120	60,865,481
Other Operating	467,000	207,152	204,500	42,762	10,000
Transfers to Other Funds	41,227	44,507	410,084	383,778	41,065
Cost Reimbursements	25,000	54,113	20,000	45,299	35,000
Intergovernmental Transfers	-	37,573	-	-	-
TOTAL WATER AND SEWER FUND REVENUES	<u>51,899,204</u>	<u>49,510,196</u>	<u>54,948,498</u>	<u>47,063,189</u>	<u>60,984,046</u>
WATER AND SEWER FUND EXPENDITURES					
Accounting and Finance	328,500	404,066	328,500	62,400	416,000
Information Technology	860,932	819,235	850,000	712,338	920,894
Office of the City Attorney	44,059	4,898	44,059	7,313	44,059
Office of the City Engineer	753,010	559,283	812,372	707,352	608,003
Water & Sewer Department	25,620,631	24,530,445	26,253,123	21,019,784	28,837,747
Other Operating	29,642,439	21,442,582	31,110,393	19,061,338	33,657,281
TOTAL WATER AND SEWER FUND EXPENDITURES	<u>57,249,570</u>	<u>47,760,509</u>	<u>59,398,447</u>	<u>41,570,525</u>	<u>64,483,984</u>



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Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
USE OF PROPERTY					
60100065 - 0901 - Rents	\$ (32,500)	\$ (32,929)	\$ (32,500)	\$ (34,069)	\$ (32,500)
TOTAL USE OF PROPERTY	<u><u>\$ (32,500)</u></u>	<u><u>\$ (32,929)</u></u>	<u><u>\$ (32,500)</u></u>	<u><u>\$ (34,069)</u></u>	<u><u>\$ (32,500)</u></u>

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
CHARGES FOR SERVICES					
60100070 - 10020 - Clean Our Lake	\$ -	\$ -	\$ (500)	\$ -	\$ -
60100070 - 1701 - Water Sales	(28,071,761)	(26,935,930)	(30,078,717)	(28,357,457)	(33,801,764)
60100070 - 1704 - Sewer Sales	(20,367,716)	(20,409,938)	(21,755,197)	(21,265,497)	(25,030,717)
60100070 - 1705 - Tap Fees-Inspections	(225,000)	(116,039)	(175,000)	(115,101)	(150,000)
60100070 - 1706 - Garbage Sales	-	-	-	(7,503)	-
60100070 - 1708 - Collection Fees	(800,000)	(274,334)	(800,000)	(574,543)	(400,000)
60100070 - 1711 - Meter Service Connect Fee	(750,000)	(540,441)	(600,000)	(561,642)	(540,000)
60100070 - 1712 - Fire Service Connect Fee	(100,000)	(10,351)	(2,000)	(1,560)	(10,000)
60100070 - 1713 - Lake Inspection Fee	(135,000)	(123,242)	(135,000)	(123,377)	(123,000)
60100070 - 1715 - Septage Dumping Charges	(812,500)	(624,913)	(650,000)	(589,854)	(715,000)
60100070 - 1716 - Water Dist Syst Inspection Fee	(1,500)	(13,680)	(15,000)	(24,573)	(25,000)
60100070 - 1717 - Sewer Lateral Application Fees	-	900	-	(250)	-
60100070 - 1803 - Recovered Bad Debts	(70,000)	(87,490)	(70,000)	(67,684)	(70,000)
60100070 - 1804 - Interest Income Chking	-	-	-	(28,942)	-
60100070 - 1898 - Cash Over/Short	-	(188)	-	(222)	-
60100070 - 1899 - Misc Income	-	1,723	-	-	-
TOTAL CHARGES FOR SERVICES	<u>(51,333,477)</u>	<u>(49,133,922)</u>	<u>(54,281,414)</u>	<u>(51,718,204)</u>	<u>(60,865,481)</u>

WATER & SEWER FUND REVENUES

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OTHER OPERATING					
60100080 - 1430 - Interest Income - Debt Service	\$ (2,000)	\$ (131)	\$ -	\$ (13)	\$ -
60100080 - 1535 - Auction Sales	(15,000)	(18,646)	(4,500)	(42,750)	(10,000)
60100080 - 1710 - Wme Cost Recovery Fees	(450,000)	(188,374)	(200,000)	-	-
TOTAL OTHER OPERATING	(467,000)	(207,152)	(204,500)	(42,763)	(10,000)

WATER & SEWER FUND REVENUES

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
TRANSFERS FROM OTHER FUNDS					
60100085 - 1605 - Trans From Beer Tax Bonus	\$ (41,065)	\$ (44,345)	\$ (41,065)	\$ (40,956)	\$ (41,065)
60100085 - 1620 - Trans From General Fun	(162)	(162)	-	-	-
60100085 - 1686 - Transfer From Arp Fund	-	-	(369,019)	(342,822)	-
TOTAL TRANSFERS FROM OTHER FUNDS	(41,227)	(44,507)	(410,084)	(383,778)	(41,065)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
COST REIMBURSEMENTS					
60100090 - 1550 - Insurance Proceeds	\$ -	\$ -	\$ -	\$ (1,270)	\$ -
60100090 - 9900 - Cost Reimburse	(15,000)	(24,621)	(15,000)	(17,837)	(15,000)
60100090 - 9919 - Cost Reim-Distribution	(10,000)	(501)	-	(6,477)	(5,000)
60100090 - 9927 - Cost Reim-Filter Plant	-	(276)	-	-	-
60100090 - 9929 - Cost Reim-Meter Read	-	(25,908)	(5,000)	(23,490)	(15,000)
60100090 - 9948 - Cost Reim-Waste Water	-	(2,807)	-	-	-
TOTAL COST REIMBURSEMENTS	(25,000)	(54,113)	(20,000)	(49,074)	(35,000)

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Mayor Rec
INTERGOVERNMENTAL TRANSFERS					
60100075 - 1964 - Fema Grants	\$ -	\$ (37,573)	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL TRANSFERS	<u>\$ -</u>	<u>\$ (37,573)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The Accounting & Finance Department maintains the City's financial integrity through three divisions: Budgets and Financial Reporting, Purchasing and Revenue and Financial Services.

Accounting & Finance FY 2023 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 328,500	\$ 328,500	\$ 416,000	\$ 87,500	26.6%
Total	\$ 328,500	\$ 328,500	\$ 416,000	\$ 87,500	26.6%
<u>Expenditure Category</u>					
Auditing	\$ 66,000	\$ 66,000	\$ 66,000	\$ -	0.0%
Bad Debt Write Offs	262,500	262,500	350,000	87,500	33.3%
Total By Category	\$ 328,500	\$ 328,500	\$ 416,000	\$ 87,500	26.6%

Accounting & Finance Budget Highlights

- Compared to the FY 2022 original budget, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$87,500 in Bad Debt Write Offs to reflect expected actuals

Accounting & Finance Unfunded Requests

Unfunded Initiatives:

- None

Unfunded Equipment:

- None

Unfunded Facility Improvements:

- None

Unfunded Personnel Requests:

- None

Unfunded Technology Requests:

- None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
A&F - BUDGETS AND FINANCIAL REPORTING					
60101010 - 3007 - Auditing	\$ 66,000	\$ 61,200	\$ 66,000	\$ 62,400	\$ 66,000
60101010 - 3016 - Fraud Expense	-	35,683	-	-	-
60101010 - 3997 - Bad Debt Write Offs	262,500	307,183	262,500	-	350,000
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING	328,500	404,066	328,500	62,400	416,000

The Information Technology Department provides centralized technology services to the City of Tuscaloosa, including: public safety radio and communications, cellular and desk phone services, mobile vehicle connectivity, computer server and data center operations, wired and wireless network infrastructure and cyber security.

Information Technology FY 2023 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 860,932	\$ 850,000	\$ 920,894	\$ 70,894	8.3%
Total	\$ 860,932	\$ 850,000	\$ 920,894	\$ 70,894	8.3%
<u>Expenditure Category</u>					
Maintenance Contracts	\$ 860,932	\$ 850,000	\$ 855,662	\$ 5,662	0.7%
Other Operating	-	-	65,232	65,232	0.0%
Total By Category	\$ 860,932	\$ 850,000	\$ 920,894	\$ 70,894	8.3%

Information Technology Budget Highlights

- Compared to the FY 2022 original budget, the total departmental budget is level funded, with the following exceptions:
- Increase of \$5,662 in Maintenance Contracts for Adobe Enterprise license, PCI Group, Paymentus, and other various contracts
 - Increase of \$65,232 in telephone expenditures related to the implementation of a new phone system

Information Technology Unfunded Requests

Unfunded Initiatives:

➤ None

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

WATER & SEWER FUND INFORMATION TECHNOLOGY

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
INFORMATION TECHNOLOGY					
60104030 - 3156 - Maintenance Contracts	\$ 860,932	\$ 819,235	\$ 850,000	\$ 739,393	\$ 855,662
60104030 - 3231 - Telephone	-	-	-	-	65,232
TOTAL INFORMATION TECHNOLOGY	860,932	819,235	850,000	739,393	920,894

The Office of the City Attorney serves as legal counsel to the City of Tuscaloosa. Services include: legal advice for elected and non-elected officials, drafting ordinances and other documents, contract negotiation, compliance monitoring, litigation, claims and collections, property acquisition, and prosecution of criminal offenses in municipal court and on appeal to state circuit court.

Office of the City Attorney FY 2023 Water & Sewer Fund Budget Summary					
<u>Divisions</u>	<u>2021 Revised Budget</u>	<u>2022 Revised Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Claims and Judgements	\$ 44,059	\$ 44,059	\$ 44,059	\$ -	0.0%
Total	\$ 44,059	\$ 44,059	\$ 44,059	\$ -	0.0%
Expenditure Category					
Claims and Judgements	\$ 44,059	\$ 44,059	\$ 44,059	\$ -	0.0%
Total By Category	\$ 44,059	\$ 44,059	\$ 44,059	\$ -	0.0%

Office of the City Attorney Budget Highlights

➤ The total adopted budget for FY 2023 is \$44,059, which is level funded from the FY 2022 original budget.

Office of the City Attorney Unfunded Requests

Unfunded Initiatives:

➤ None

Unfunded Equipment:

➤ None

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤ None

Unfunded Technology Requests:

➤ None

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OCA - CLAIMS AND JUDGEMENTS					
60104081 - 3060 - Damage Claims	\$ 44,059	\$ 4,898	\$ 44,059	\$ 10,307	\$ 44,059
TOTAL OCA - CLAIMS AND JUDGEMENTS	\$ 44,059	\$ 4,898	\$ 44,059	\$ 10,307	\$ 44,059

The Office of the City Engineer oversees capital project management from conception to completion. Additionally, the department works on project design, roadway safety and construction inspections, among other responsibilities.

Office of the City Engineer FY 2023 Water & Sewer Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Engineering	\$ 753,010	\$ 812,372	\$ 608,003	\$ (204,369)	-25.2%
Total	\$ 753,010	\$ 812,372	\$ 608,003	\$ (204,369)	-25.2%
Expenditure Category					
Salaries/Benefits	\$ 477,973	\$ 510,377	\$ 436,200	\$ (74,177)	-14.5%
Overtime/Wages/Holiday Pay	39,000	39,108	39,108	-	0.0%
Auto Fuel/Maintenance	10,600	10,600	23,448	12,848	121.2%
Travel/Education	5,100	8,100	8,100	-	0.0%
Outside Services	205,000	227,500	70,000	(157,500)	-69.2%
Other Operating	15,337	16,687	31,147	14,460	86.7%
Total By Category	\$ 753,010	\$ 812,372	\$ 608,003	\$ (204,369)	-25.2%

Office of the City Engineer Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits decreased by \$74,177 due to internal promotions throughout the year and the transfer of one employee due to the realignment.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Increase of \$12,848 in auto fuel/maintenance to reflect expected actuals
 - Increase of \$20,000 in outside services for lift station standards
 - Increase of \$14,460 in other operating for purchase of a GPS Unit

Office of the City Engineer Unfunded Requests

Unfunded Initiatives:

- None

Unfunded Equipment:

- None

Unfunded Facility Improvements:

- None

Unfunded Personnel Requests:

- None

Unfunded Technology Requests:

➤ (1) Standard Computer	\$	1,126
➤ (1) Standard Monitor		172
➤ (1) Rugged Laptop		2,155
Total Unfunded Technology Requests	\$	3,453

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
OFFICE OF THE CITY ENGINEER					
60109030 - 1005 - Beer Tax Bonus	\$ 1,694	\$ 1,691	\$ 1,645	\$ 1,641	\$ 1,452
60109030 - 1015 - Salaries	364,476	365,610	378,062	361,235	324,568
60109030 - 1020 - Special Bonus	-	-	12,500	12,500	-
60109030 - 1025 - Salary Overtime	38,000	24,169	38,000	37,028	38,000
60109030 - 1045 - Holiday Pay	1,000	348	1,108	317	1,108
60109030 - 2010 - Employee Insurance	53,960	53,819	55,940	54,863	53,830
60109030 - 2025 - State Pension	31,847	35,467	34,309	36,351	32,543
60109030 - 2029 - Medicare Tax	4,930	5,339	5,301	5,589	4,515
60109030 - 2030 - Social Security	21,066	22,829	22,620	23,897	19,292
60109030 - 3010 - Auto-Fuel & Oil	7,600	7,103	7,600	14,264	20,448
60109030 - 3015 - Auto-Maintenance	3,000	1,448	3,000	2,498	3,000
60109030 - 3100 - Outside Services	205,000	24,915	227,500	203,651	70,000
60109030 - 3106 - Toll Bridge	50	13	50	84	50
60109030 - 3138 - Operating Forms	150	150	-	-	-
60109030 - 3170 - Repairs & Supplies	8,115	8,354	8,000	5,969	7,460
60109030 - 3210 - Travel/Education	5,100	2,351	8,100	2,934	8,100
60109030 - 3214 - Books/Dues/Subscriptio	1,272	-	1,977	515	1,977
60109030 - 3225 - Uniforms/Prot Clothing	1,250	1,126	1,740	833	1,740
60109030 - 3231 - Telephone	4,500	4,552	4,920	4,712	4,920
60109030 - 4010 - Equipment	-	-	-	-	15,000
TOTAL OFFICE OF THE CITY ENGINEER	753,010	559,283	812,372	768,881	608,003

The Water & Sewer Department assists in the planning, organizing and implementation of activities in areas included but not limited to lakes, accounts, meters and capital projects. The department also works on short-term and long-term plans for expansions and modifications throughout the City.

Water & Sewer Department FY 2023 Water & Sewer Fund Budget Summary					
Divisions	2021 Revised Budget	2022 Revised Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Administration	\$ 6,167,524	\$ 5,892,646	\$ 1,523,408	\$ (4,369,238)	-74.1%
Billing	1,350,594	1,449,444	1,496,252	46,808	3.2%
Collections	478,184	508,967	2,245,616	1,736,649	341.2%
Distribution	1,069,327	973,801	3,466,141	2,492,340	255.9%
Ed Love Plant	4,656,771	4,752,927	5,097,280	344,353	7.2%
Fletcher Facility	6,626,935	7,053,269	7,565,215	511,946	7.3%
Lakes	629,107	680,571	1,110,174	429,603	63.1%
Meters	770,986	329,421	2,393,072	2,063,651	626.4%
Plott Plant	1,514,658	1,587,463	1,503,457	(84,006)	-5.3%
Support Services	665,807	829,117	177,797	(651,320)	-78.6%
Warehouse/OTS	-	704,954	777,575	72,621	10.3%
Special Projects	1,690,738	1,490,542	1,481,760	(8,782)	-0.6%
Total	\$ 25,620,631	\$ 26,253,123	\$ 28,837,747	\$ 2,584,624	9.8%
Expenditure Category					
Salaries/Benefits	\$ 12,016,376	\$ 13,115,270	\$ 13,772,115	\$ 656,845	5.0%
Overtime/Wages/Holiday Pay	700,515	668,655	668,161	(494)	-0.1%
Auto Fuel/Maintenance	402,900	428,400	739,173	310,773	72.5%
Chemicals	1,851,050	1,539,331	2,606,050	1,066,719	69.3%
Maintenance Contracts	4,779	738	700	(38)	-5.1%
Tip Fee	562,500	494,500	485,000	(9,500)	-1.9%
Utilities	3,516,483	3,692,789	3,510,840	(181,949)	-4.9%
Capital Outlay	3,597,879	2,929,789	3,878,172	948,383	32.4%
Other Operating	2,968,148	3,383,651	3,177,536	(206,115)	-6.1%
Total By Category	\$ 25,620,631	\$ 26,253,123	\$ 28,837,747	\$ 2,584,624	9.8%

Water & Sewer Department Budget Highlights

- Compared to the FY 2022 original budget, overall salaries and benefits increased by \$656,845 due to personnel increases associated with the combined 2.5% and 2.6% COLAs and step increase, internal promotions throughout the year, four eliminations, as well as six reclasses and four new full-time employees due to the realignment.
- Excluding salaries and benefits, the total departmental budget is level funded, with the following exceptions:
 - Decrease of \$181,949 in utilities
 - Increase of \$95,000 in outside services for the Lakes Division for a bathymetric study
 - Increase of \$743,000 in chemicals to reflect expected actuals
 - Increase of \$320,571 in auto fuel/maintenance to reflect expected actuals
 - Increase of \$60,000 to remove sediment below Harris Dam
 - Increase in capital outlay for the following items:
 - WRRF Raw Sewage Pump Replacement - \$200,000
 - GPS equipment - \$68,939
 - Replace stairs to tunnel at Tuscaloosa Dam - \$150,000
 - Reduce Special Projects budget by \$310,000 to assist with offsetting additional requests for the year.

Water & Sewer Department Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Water and Sewer Department strives to achieve the Mayor's standard of excellence through equipping the department in the areas of Planning and Preparedness, Asset Management, Customer Service, and Training. Overall this will be a Water and Sewer strategy to successfully support the Mayor's core beliefs and standard of excellence.	FY 2022	Ongoing				X		X
Capital Improvements: Complete capital projects that focus on significant improvements to our water & sewer infrastructure as outlined in the Water and Sewer 10 Year Capital Improvements Plan.	FY 2022	Ongoing			X	X	X	X
Elevate Tuscaloosa: Water and Department will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing				X	X	X
Annual Report: To increase transparency within the Water and Sewer Department, the department will release an Annual Report to give a deeper look into operations of the department. This is used internally to create benchmarks to improve workflow and budgetary efficiencies.	FY 2022	Ongoing				X		X
Policies and Procedures: Ongoing development to streamline and create efficiencies in the operations of the department.	FY 2022	Ongoing						X
Asset Management: Integrate asset management in the daily operations of all water and sewer divisions.	FY 2022	Ongoing				X	X	X
Metering Initiative: There are approximately 58,000 meters read by the City each month. Out of those, we have to conduct re-reads of approximately 3,600 meters which means multiple trips are made to these meters each month. Water and Sewer has begun the meter change out program so the number of re-reads will decrease.	FY 2022	Ongoing			X	X	X	X

Water & Sewer Department Goals (continued)

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Update City's Lakes Codes and Safety: Review and update City code relating to Lake Nicol, Harris Lake, and Lake Tuscaloosa. The code review and updates will be in conjunction with the Framework comprehensive plan adoption and the increased park usage at all three of the city owned lakes. IPS will also address docks/structures that are eligible for condemnation. Updating the City's codes and removing unsafe structures allow for an opportunity to implement consolidated code enforcement and will help ensure citizen safety.	FY 2022	Ongoing			X	X	X	

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Water and Sewer Department strives to achieve the Mayor's standard of excellence through equipping the department in the areas of Planning and Preparedness, Asset Management, Customer Service, and Training. Overall this will be a Water and Sewer strategy to successfully support the Mayor's core beliefs and standard of excellence.	FY 2022	Ongoing				X		X
Capital Improvements: Complete capital projects that focus on significant improvements to our water & sewer infrastructure as outlined in the Water and Sewer 10 Year Capital Improvements Plan.	FY 2022	Ongoing			X	X	X	X
Annual Report: To increase transparency within the Water and Sewer Department, the department will release an Annual Report to give a deeper look into operations of the department. This is used internally to create benchmarks to improve workflow and budgetary efficiencies.	FY 2022	Ongoing				X		X
Elevate Tuscaloosa: Water and Department will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing				X	X	X

Water & Sewer Department Goals (continued)

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Metering Initiative: There are approximately 58,000 meters read by the City each month. Out of those, we have to conduct re-reads of approximately 3,600 meters which means multiple trips are made to these meters each month. Water and Sewer has begun the meter change out program so the number of re-reads will decrease.	FY 2022	Ongoing			X	X	X	X
Update City's Lakes Codes and Safety: Review and update City code relating to Lake Nicol, Harris Lake, and Lake Tuscaloosa. The code review and updates will be in conjunction with the Framework comprehensive plan adoption and the increased park usage at all three of the city owned lakes. IPS will also address docks/structures that are eligible for condemnation. Updating the City's codes and removing unsafe structures allow for an opportunity to implement consolidated code enforcement and will help ensure citizen safety.	FY 2022	Ongoing			X	X	X	
Energy Efficiency and Security Improvements at Fletcher, Plott, and Ed Love: Water and Sewer Department continues to seek out opportunities to upgrade outdated equipment to more energy efficient equipment and equipment that increases our cyber security. As we continue to upgrade these pieces of equipment, the City will likely see decreases to energy costs.	FY 2022	Ongoing			X	X		X

Water & Sewer Department Unfunded Requests

Unfunded Initiatives:

➤ Plott: Bulk Chemicals	\$ 25,000
➤ Love: Bulk Chemicals	50,000
➤ WRRF: Lab Chemicals	7,400
➤ Distribution: Increase Repairs and Supplies	186,000
➤ WRRF: New blowers in north aeration basin	500,000
➤ WRRF: Additional high volume/high head bypass pump	45,000
➤ WRRF: Area lighting upgrades	30,000
➤ WRRF: Pre-air grit removal	25,000
➤ WRRF: Crane servicing & repair	10,000

Water & Sewer Department Unfunded Requests (continued)

Unfunded Initiatives (continued):

Love: Safety Upgrades Around Basin Area	\$ 65,000
Lakes: New bathroom and replace two docks at Rock Quarry Boat Landing	260,000
Lakes: Replace Nicol Pipeline that is submerged in Lake Tuscaloosa	-
WRRF: Wastewater Model	250,000
Water Tank Washing	50,000
Engineering: Public Sewer Extension for private sewer failures	250,000
Engineering: As needed consulting (TTL, Duncan Coker, Skipper, Black Warrior Surveying, etc)	50,000
Engineering: Sanitary Sewer manual update	50,000
Engineering: FOG Manual updates	20,000
Distribution: Kicker Road/ 5th Street East Water Renewal	187,000
Distribution: South Circle Water Renewal	463,000
Distribution: Brown Circle Water Renewal	365,000
Distribution: Clements Road Water Renewal	55,360
Love: Bacti Lab Relocation	30,000
Plott: Plant Upgrades	350,000
Lakes: New restroom and replace existing dock at Sharpe's Boat Landing	160,000
Lakes: Replace existing restrooms and piers at Nicol Park	250,000
Lakes: Add restroom and piers at Harris Lake	250,000
Lakes: Perform a study to see if 5' extension on Lake Nicol spillway needs to be removed and remove if needed	-
Lakes: Perform an updated hydrologic and hydraulic analysis of Lake Nicol spillway	-
Lakes: Perform a test to see where sand is coming from in Lake Nicol and find drain at base of the dam	-
Lakes: Test and repair concrete on dam and spillway at Harris Lake	-
Lakes: Pave Lake Nicol lot	21,000
Lakes: Pave Harris Lake lot	18,000
Meters: Increase Maintenance Contracts	3,069
Meters: Increase Utilities	8,610
Collections: Chemicals	5,500
Warehouse/OTS: Construction of or the purchase of a warehouse large enough to house the current Logistics Warehouse supplies and the Distribution Warehouse supplies. This warehouse could also house the Custodial and Facilities Maintenance Staff	5,000,000
Additional Funding for Repairs/Supplies	1,500
Additional Funding for Travel/Education	8,000
Department Logo Shirts for Staff	1,500
Total Unfunded Initiatives Requests	\$ 9,050,939

Unfunded Equipment:

3/4-Ton Regular Cab Pickup, Cradle Point, Emergency Lights, Utility Bed, Laptop Stand	\$ 60,000
3/4-Ton Extended Cab with Utility Bed Crane with 10,000ft Pounds 1.4-Ton, Vehicle Mounted Air-Compressor (Up to 70 CFM), Wide Rear Bumper for Mounting Vice, Laptop Stand, Cradle Point, and Strobe Lights	80,000
Excavator, Mulcher, 36-Inch Bucket, Set (2) 54-Inch Thumb, and 1/2-Inch Polycarbonate, Hinged, Quick Latch with Air Assist	400,000
Mulcher with Hydraulic Setup for Current Excavator	45,000
2-Ton 4X4 Truck with CCTV inspection system, Cradle Point, Brush Guard and Winch	500,000
Ground Penetrating Radar, Sensors, Software and Chargers.	25,000
(3) 1/2-Ton Pickup, Strobe Lights, Tool Box	135,000
Flat Bed Crane Truck with a Stand Up Model Crane, Strobe Lights	250,000

Water & Sewer Department Unfunded Requests (continued)

Unfunded Equipment (continued):

➤	1/2-Ton Regular Cab Pickup, Regular Bed, Tool Box	\$	45,000
➤	Wide Compact Utility Loader, Grade Bucket, Trencher, Angle Broom		70,000
➤	UTV, Roof, Hinged Window Doors, Windshield, Trailer Ball and Hitch		17,000
➤	1/2-Ton Regular Cab Pickup, Regular Bed, Tool Box, Cradle Point		45,000
➤	20-Foot Flat Bed Trailer - Deck of Bed above Wheels		10,000
	Total Unfunded Equipment Requests	\$	1,682,000

Unfunded Facility Improvements:

➤ None

Unfunded Personnel Requests:

➤	(1) W/WW Maintenance Supervisor (Grade 21)	\$	80,375
➤	(2) W/WW Operations Assistant (Grade 8)		116,390
	Total Unfunded Personnel Requests	\$	196,765

Unfunded Technology Requests:

➤	(2) 27" Monitor	\$	394
➤	(3) Standard Monitor		515
➤	(6) Android Tablet		4,972
➤	(1) Cell Phone		350
➤	(2) Cradle Point		5,660
➤	(4) Linc Phone		4
➤	(2) Portable Printer		1,323
➤	(5) Rugged Laptop		10,773
➤	(3) Smartphone with Linc Combo		1,050
➤	(1) Tablet		829
	Total Unfunded Technology Requests	\$	25,870

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
WATER & SEWER ADMINISTRATION					
60109040 - 1005 - Beer Tax Bonus	\$ 21,296	\$ 20,430	\$ 19,505	\$ 18,682	\$ 3,146
60109040 - 1015 - Salaries	4,254,808	4,007,689	3,925,999	3,696,057	1,081,620
60109040 - 1020 - Special Bonus	-	-	159,582	159,582	81,819
60109040 - 1025 - Salary Overtime	243,200	231,748	240,750	238,936	400
60109040 - 1030 - Wages	44,000	18,438	38,027	5,976	-
60109040 - 2010 - Employee Insurance	780,526	696,701	717,389	661,791	105,349
60109040 - 2025 - State Pension	354,347	366,996	343,670	339,672	67,636
60109040 - 2029 - Medicare Tax	57,159	56,587	54,983	55,073	10,349
60109040 - 2030 - Social Security	244,247	241,960	234,520	235,483	44,227
60109040 - 3010 - Auto-Fuel & Oil	1,300	1,438	1,300	517	80
60109040 - 3015 - Auto-Maintenance	1,150	582	1,150	42	2,250
60109040 - 3086 - Public Education	-	-	3,550	-	-
60109040 - 3100 - Outside Services	31,116	29,378	5,000	2,882	55,000
60109040 - 3106 - Toll Bridge	15	-	50	-	40
60109040 - 3110 - Machine Rental	10,450	5,560	10,500	3,772	-
60109040 - 3137 - Postage & Freight	775	1,023	800	877	100
60109040 - 3138 - Operating Forms	500	-	750	-	-
60109040 - 3155 - Office Supplies	7,200	5,413	6,500	2,388	700
60109040 - 3170 - Repairs & Supplies	500	415	4,502	800	2,050
60109040 - 3210 - Travel/Education	22,395	18,550	21,628	19,144	5,950
60109040 - 3214 - Books/Dues/Subscriptio	2,155	1,113	2,210	2,313	890
60109040 - 3215 - Trade Organization Dues	6,700	4,800	9,600	4,800	4,800
60109040 - 3225 - Uniforms/Prot Clothing	21,190	13,593	25,760	19,904	750
60109040 - 3231 - Telephone	61,015	60,601	56,495	50,212	1,538
60109040 - 3999 - Miscellaneous Expense	1,480	1,906	2,125	2,090	775
60109040 - 4010 - Equipment	-	-	6,300	6,245	53,939
TOTAL WATER & SEWER ADMINISTRATION	6,167,524	5,784,924	5,892,645	5,527,238	1,523,408

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
WATER & SEWER BILLING					
60109084 - 1005 - Beer Tax Bonus	\$ 4,153	\$ 3,909	\$ 3,995	\$ 3,586	\$ 3,630
60109084 - 1015 - Salaries	793,914	698,406	846,243	743,913	770,533
60109084 - 1020 - Special Bonus	-	-	18,750	18,750	-
60109084 - 1025 - Salary Overtime	5,000	54	2,500	7,947	5,000
60109084 - 2010 - Employee Insurance	129,348	117,699	144,765	122,435	128,276
60109084 - 2025 - State Pension	62,940	58,529	70,801	63,315	65,531
60109084 - 2029 - Medicare Tax	11,220	9,384	15,824	10,498	10,843
60109084 - 2030 - Social Security	47,958	40,123	48,496	44,888	46,339
60109084 - 3100 - Outside Services	244,950	255,156	244,900	281,616	415,000
60109084 - 3110 - Machine Rental	2,744	2,243	3,000	2,587	3,000
60109084 - 3137 - Postage & Freight	5,450	3,758	5,450	3,055	6,450
60109084 - 3138 - Operating Forms	852	851	1,000	865	1,000
60109084 - 3155 - Office Supplies	7,838	7,574	7,815	6,080	7,315
60109084 - 3156 - Maintenance Contracts	668	668	738	738	700
60109084 - 3170 - Repairs & Supplies	3,530	3,374	4,000	3,415	1,500
60109084 - 3210 - Travel/Education	250	-	3,310	3,310	250
60109084 - 3212 - Car Allowance	4,800	4,800	4,800	4,400	5,045
60109084 - 3214 - Books/Dues/Subscriptio	1,600	1,328	1,600	1,510	1,600
60109084 - 3230 - Utilities	1,855	-	1,855	-	2,040
60109084 - 3231 - Telephone	11,000	10,910	9,402	5,756	12,000
60109084 - 38001 - Ops Continuity - Covid	324	162	-	-	-
60109084 - 3995 - Bank Charges	10,000	2,262	10,000	3,370	10,000
60109084 - 3999 - Miscellaneous Expense	200	-	200	-	200
TOTAL WATER & SEWER BILLING	1,350,594	1,221,190	1,449,444	1,332,034	1,496,252

WATER & SEWER FUND WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
COLLECTIONS					
60109072 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 5,566
60109072 - 1015 - Salaries	-	-	-	-	1,166,637
60109072 - 1025 - Salary Overtime	-	-	-	-	80,000
60109072 - 2010 - Employee Insurance	-	-	-	-	228,229
60109072 - 2025 - State Pension	-	-	-	-	105,445
60109072 - 2029 - Medicare Tax	-	-	-	-	15,802
60109072 - 2030 - Social Security	-	-	-	-	67,536
60109072 - 3010 - Auto-Fuel & Oil	55,000	43,137	55,000	65,524	81,519
60109072 - 3015 - Auto-Maintenance	80,000	107,926	87,500	73,956	87,500
60109072 - 3047 - Chemicals	39,000	37,628	25,000	38,391	28,000
60109072 - 3100 - Outside Services	117,266	41,176	151,400	53,246	122,000
60109072 - 3106 - Toll Bridge	235	247	235	302	235
60109072 - 3110 - Machine Rental	-	-	7,000	6,096	8,000
60109072 - 3137 - Postage & Freight	-	-	-	-	550
60109072 - 3138 - Operating Forms	-	-	-	-	250
60109072 - 3155 - Office Supplies	-	-	-	-	2,000
60109072 - 3170 - Repairs & Supplies	166,250	173,349	179,617	134,005	179,617
60109072 - 3195 - Tip Fee	-	-	-	-	3,000
60109072 - 3210 - Travel/Education	-	-	-	-	4,250
60109072 - 3214 - Books/Dues/Subscriptio	-	-	-	-	780
60109072 - 3225 - Uniforms/Prot Clothing	-	-	-	-	9,950
60109072 - 3230 - Utilities	20,433	19,388	19,365	19,149	25,500
60109072 - 3231 - Telephone	-	-	-	-	22,500
60109072 - 3999 - Miscellaneous Expense	-	-	-	-	750
TOTAL COLLECTIONS	478,184	422,850	525,117	390,669	2,245,616

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
DISTRIBUTION					
60109073 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 8,228
60109073 - 1015 - Salaries	-	-	-	-	1,616,213
60109073 - 1025 - Salary Overtime	-	-	-	-	85,000
60109073 - 2010 - Employee Insurance	-	-	-	-	294,026
60109073 - 2025 - State Pension	-	-	-	-	151,126
60109073 - 2029 - Medicare Tax	-	-	-	-	22,620
60109073 - 2030 - Social Security	-	-	-	-	96,657
60109073 - 3010 - Auto-Fuel & Oil	40,600	56,858	40,600	84,619	109,281
60109073 - 3015 - Auto-Maintenance	60,000	65,228	60,000	66,760	59,750
60109073 - 3047 - Chemicals	450	9	450	-	450
60109073 - 3077 - Electricity	346,395	347,738	344,656	348,329	346,800
60109073 - 3100 - Outside Services	-	-	4,200	-	4,200
60109073 - 3106 - Toll Bridge	300	165	300	220	280
60109073 - 3110 - Machine Rental	2,500	1,925	2,750	3,619	7,700
60109073 - 3137 - Postage & Freight	-	-	-	-	100
60109073 - 3138 - Operating Forms	-	-	-	-	250
60109073 - 3155 - Office Supplies	-	-	-	-	2,000
60109073 - 3170 - Repairs & Supplies	460,539	467,040	452,506	443,049	467,000
60109073 - 3210 - Travel/Education	-	-	-	-	4,000
60109073 - 3214 - Books/Dues/Subscriptio	-	-	-	-	580
60109073 - 3216 - Regulatory Permits	950	100	1,200	149	1,200
60109073 - 3225 - Uniforms/Prot Clothing	-	-	-	-	11,550
60109073 - 3230 - Utilities	2,183	2,541	2,231	3,367	5,100
60109073 - 3231 - Telephone	-	-	-	-	15,230
60109073 - 3899 - Weather Related Expenses	-	-	-	48,774	-
60109073 - 3999 - Miscellaneous Expense	-	-	-	-	500
60109073 - 4010 - Equipment	-	-	14,994	14,994	-
60109073 - 4011 - Equipment - Ws Process	-	-	-	-	6,300
60109073 - 4170 - Capital Repairs/Improvements	155,410	156,714	154,914	46,986	150,000
TOTAL DISTRIBUTION	1,069,327	1,098,318	1,078,801	1,060,866	3,466,141

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
ED LOVE PLANT					
60109045 - 1005 - Beer Tax Bonus	\$ 6,534	\$ 5,873	\$ 6,345	\$ 5,236	\$ 6,050
60109045 - 1015 - Salaries	1,276,940	1,186,394	1,344,170	1,192,272	1,368,794
60109045 - 1020 - Special Bonus	-	-	46,010	46,010	-
60109045 - 1025 - Salary Overtime	83,000	78,068	75,000	77,219	75,000
60109045 - 1030 - Wages	-	-	(4,583)	-	8,320
60109045 - 1045 - Holiday Pay	25,000	23,415	27,692	28,240	27,692
60109045 - 2010 - Employee Insurance	204,884	182,817	208,665	183,349	248,879
60109045 - 2025 - State Pension	105,297	110,147	114,085	108,988	119,686
60109045 - 2029 - Medicare Tax	17,130	17,238	18,698	18,224	18,105
60109045 - 2030 - Social Security	73,197	73,706	79,755	77,923	77,384
60109045 - 3010 - Auto-Fuel & Oil	14,000	17,779	14,000	25,243	30,850
60109045 - 3015 - Auto-Maintenance	6,500	9,288	6,500	13,174	6,500
60109045 - 3047 - Chemicals	1,140,000	1,392,504	1,096,930	1,406,932	1,400,000
60109045 - 3048 - Chemical Supplies-Lab	55,000	58,586	55,000	56,173	55,000
60109045 - 3077 - Electricity	983,915	967,803	1,029,770	1,061,213	1,020,000
60109045 - 3100 - Outside Services	261,109	203,399	97,287	34,784	25,000
60109045 - 3102 - Outside Services-Lab	-	-	135,000	115,336	138,000
60109045 - 3106 - Toll Bridge	20	-	20	5	20
60109045 - 3110 - Machine Rental	1,000	628	1,700	1,521	2,000
60109045 - 3137 - Postage & Freight	500	254	500	197	500
60109045 - 3138 - Operating Forms	4,000	3,687	5,237	5,237	5,500
60109045 - 3155 - Office Supplies	2,000	909	3,000	1,670	2,000
60109045 - 3170 - Repairs & Supplies	188,852	200,623	165,000	113,868	184,000
60109045 - 3188 - Furniture Supplies	19,000	-	18,296	18,296	-
60109045 - 3195 - Tip Fee	-	-	7,000	4,826	7,000
60109045 - 3210 - Travel/Education	9,923	5,322	14,000	12,768	14,000
60109045 - 3214 - Books/Dues/Subscriptio	1,568	1,568	3,600	1,704	3,600
60109045 - 3216 - Regulatory Permits	2,416	360	1,160	1,160	4,650
60109045 - 3225 - Uniforms/Prot Clothing	5,750	5,014	8,500	5,188	8,500
60109045 - 3231 - Telephone	40,000	46,348	40,000	44,285	40,000
60109045 - 3899 - Weather Related Expenses	1,424	-	-	-	-
60109045 - 3999 - Miscellaneous Expense	250	-	250	-	250
60109045 - 4011 - Equipment - Ws Process	10,742	10,742	3,895	-	15,000
60109045 - 4170 - Capital Repairs/Improvements	116,821	20,811	180,481	118,538	185,000
TOTAL ED LOVE PLANT	4,656,772	4,623,284	4,802,963	4,779,579	5,097,280

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
FLETCHER FACILITY					
60109041 - 1005 - Beer Tax Bonus	\$ 7,018	\$ 6,564	\$ 7,050	\$ 6,014	\$ 7,986
60109041 - 1015 - Salaries	1,457,647	1,381,897	1,569,304	1,231,692	1,740,088
60109041 - 1020 - Special Bonus	-	-	56,077	56,077	-
60109041 - 1025 - Salary Overtime	194,815	215,491	194,815	192,655	194,815
60109041 - 1030 - Wages	-	-	20,800	10,717	20,800
60109041 - 1045 - Holiday Pay	34,000	7,112	11,077	12,406	11,077
60109041 - 2010 - Employee Insurance	271,257	236,021	297,159	232,784	347,968
60109041 - 2025 - State Pension	124,429	133,970	136,479	115,757	146,600
60109041 - 2029 - Medicare Tax	19,372	21,681	21,695	20,353	23,239
60109041 - 2030 - Social Security	82,795	92,707	92,533	87,028	99,314
60109041 - 3010 - Auto-Fuel & Oil	40,000	40,897	40,000	96,481	147,553
60109041 - 3015 - Auto-Maintenance	28,000	37,276	40,000	40,536	40,000
60109041 - 3047 - Chemicals	320,000	363,377	74,351	390,434	775,000
60109041 - 3048 - Chemical Supplies-Lab	10,600	11,932	10,600	34,901	25,600
60109041 - 3077 - Electricity	1,646,772	1,608,485	1,745,052	1,475,571	1,632,000
60109041 - 3100 - Outside Services	125,595	113,684	722,210	382,089	90,000
60109041 - 3102 - Outside Services-Lab	45,970	47,765	16,620	7,594	26,000
60109041 - 3106 - Toll Bridge	8,000	9,570	8,000	6,364	8,000
60109041 - 3110 - Machine Rental	72,634	98,482	88,400	225,178	122,400
60109041 - 3137 - Postage & Freight	1,100	722	600	440	600
60109041 - 3138 - Operating Forms	3,476	3,476	3,000	4,000	3,000
60109041 - 3155 - Office Supplies	2,500	2,085	2,000	1,852	2,000
60109041 - 3170 - Repairs & Supplies	345,289	348,048	284,017	266,588	300,000
60109041 - 3188 - Furniture Supplies	74,579	848	87,012	71,881	-
60109041 - 3195 - Tip Fee	562,500	543,750	487,500	353,827	475,000
60109041 - 3210 - Travel/Education	7,059	7,359	10,000	9,033	10,000
60109041 - 3214 - Books/Dues/Subscriptio	6,135	6,780	6,150	5,612	6,150
60109041 - 3225 - Uniforms/Prot Clothing	8,100	7,708	11,175	8,018	11,175
60109041 - 3230 - Utilities	32,369	27,603	40,029	23,387	30,600
60109041 - 3231 - Telephone	50,000	46,032	50,000	35,539	45,000
60109041 - 3999 - Miscellaneous Expense	500	88	250	142	250
60109041 - 4010 - Equipment	-	-	-	-	200,000
60109041 - 4011 - Equipment - Ws Process	773,607	695,671	313,314	175,654	310,000
60109041 - 4170 - Capital Repairs/Improvements	270,817	259,463	606,000	359,008	713,000
TOTAL FLETCHER FACILITY	6,626,935	6,376,544	7,053,269	5,939,609	7,565,215

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
LAKES					
60109042 - 1005 - Beer Tax Bonus	\$ 1,936	\$ 1,782	\$ 1,880	\$ 1,866	\$ 2,178
60109042 - 1015 - Salaries	359,629	347,044	371,963	367,243	478,568
60109042 - 1020 - Special Bonus	-	-	8,750	8,750	-
60109042 - 1025 - Salary Overtime	3,500	2,993	2,500	1,029	2,500
60109042 - 2010 - Employee Insurance	68,114	75,759	85,065	78,281	97,090
60109042 - 2025 - State Pension	30,248	30,908	32,896	32,417	43,592
60109042 - 2029 - Medicare Tax	4,763	4,535	4,953	4,955	6,523
60109042 - 2030 - Social Security	20,354	19,389	21,116	21,189	27,880
60109042 - 3010 - Auto-Fuel & Oil	13,000	11,992	13,000	17,953	23,038
60109042 - 3015 - Auto-Maintenance	4,000	10,099	4,000	24,089	4,000
60109042 - 3086 - Public Education	-	-	-	-	3,550
60109042 - 3100 - Outside Services	45,255	24,598	23,086	23,569	118,650
60109042 - 3110 - Machine Rental	1,200	1,489	1,260	1,188	1,260
60109042 - 3137 - Postage & Freight	1,900	1,984	2,000	1,990	2,250
60109042 - 3138 - Operating Forms	250	230	250	-	500
60109042 - 3155 - Office Supplies	750	640	1,000	434	1,000
60109042 - 3170 - Repairs & Supplies	32,550	32,387	37,000	31,481	100,000
60109042 - 3210 - Travel/Education	1,126	1,609	3,500	2,167	4,500
60109042 - 3214 - Books/Dues/Subscriptio	460	225	375	562	375
60109042 - 3225 - Uniforms/Prot Clothing	2,750	2,668	2,320	1,970	2,770
60109042 - 3230 - Utilities	23,410	19,508	25,182	22,397	25,500
60109042 - 3231 - Telephone	13,761	14,377	14,450	9,353	14,450
60109042 - 3999 - Miscellaneous Expense	150	328	-	-	-
60109042 - 4170 - Capital Repairs/Improvements	-	-	24,024	22,773	150,000
TOTAL LAKES	629,106	604,542	680,570	675,656	1,110,174

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
METERS					
60109071 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ -	\$ -	\$ 5,324
60109071 - 1015 - Salaries	-	-	-	-	1,016,350
60109071 - 1025 - Salary Overtime	-	-	-	-	75,000
60109071 - 2010 - Employee Insurance	-	-	-	-	181,619
60109071 - 2025 - State Pension	-	-	-	-	89,189
60109071 - 2029 - Medicare Tax	-	-	-	-	13,621
60109071 - 2030 - Social Security	-	-	-	-	58,208
60109071 - 3010 - Auto-Fuel & Oil	33,000	34,438	33,000	60,669	86,503
60109071 - 3015 - Auto-Maintenance	15,000	15,881	15,000	22,623	15,000
60109071 - 3100 - Outside Services	475	-	475	-	475
60109071 - 3106 - Toll Bridge	200	141	255	82	255
60109071 - 3110 - Machine Rental	-	-	-	-	1,500
60109071 - 3137 - Postage & Freight	-	-	-	-	50
60109071 - 3138 - Operating Forms	-	-	-	-	250
60109071 - 3155 - Office Supplies	-	-	-	-	1,800
60109071 - 3156 - Maintenance Contracts	4,111	-	-	-	-
60109071 - 3160 - Large Meter Maint Supplies	80,250	37,869	80,250	16,842	90,250
60109071 - 3170 - Repairs & Supplies	142,500	142,959	142,500	129,562	142,500
60109071 - 3210 - Travel/Education	-	-	-	-	1,200
60109071 - 3225 - Uniforms/Prot Clothing	-	-	-	-	6,250
60109071 - 3230 - Utilities	14,664	13,121	13,990	25,359	25,500
60109071 - 3231 - Telephone	-	-	-	-	15,955
60109071 - 3999 - Miscellaneous Expense	-	-	-	-	100
60109071 - 4170 - Capital Repairs/Improvements	480,786	413,820	635,951	69,604	566,173
TOTAL METERS	770,986	658,231	921,421	324,741	2,393,072

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
PLOTT PLANT					
60109044 - 1005 - Beer Tax Bonus	\$ 1,694	\$ 1,505	\$ 1,645	\$ 1,406	\$ 1,694
60109044 - 1015 - Salaries	406,364	361,381	417,076	363,546	433,357
60109044 - 1020 - Special Bonus	-	-	17,404	17,404	-
60109044 - 1025 - Salary Overtime	23,000	19,187	20,000	20,818	20,000
60109044 - 1030 - Wages	-	-	-	-	12,480
60109044 - 1045 - Holiday Pay	10,000	11,380	11,077	11,980	11,077
60109044 - 2010 - Employee Insurance	69,348	60,819	78,351	59,803	55,745
60109044 - 2025 - State Pension	35,332	35,231	37,088	35,267	38,430
60109044 - 2029 - Medicare Tax	5,443	5,279	5,808	5,609	5,854
60109044 - 2030 - Social Security	23,261	22,572	24,754	23,981	25,015
60109044 - 3010 - Auto-Fuel & Oil	2,450	2,566	950	4,166	5,590
60109044 - 3015 - Auto-Maintenance	700	522	700	966	700
60109044 - 3047 - Chemicals	264,000	304,174	250,000	415,304	300,000
60109044 - 3048 - Chemical Supplies-Lab	22,000	17,345	27,000	31,685	22,000
60109044 - 3077 - Electricity	444,487	383,326	470,659	536,550	397,800
60109044 - 3100 - Outside Services	10,000	1,300	-	-	10,000
60109044 - 3106 - Toll Bridge	11	6	3	6	-
60109044 - 3110 - Machine Rental	2,070	2,418	1,520	1,781	1,520
60109044 - 3155 - Office Supplies	500	508	650	306	500
60109044 - 3170 - Repairs & Supplies	72,454	73,700	63,000	67,080	95,000
60109044 - 3210 - Travel/Education	5,575	905	8,000	719	4,000
60109044 - 3214 - Books/Dues/Subscriptio	365	70	1,950	110	1,950
60109044 - 3216 - Regulatory Permits	4,595	4,595	-	-	4,290
60109044 - 3225 - Uniforms/Prot Clothing	1,800	1,491	3,205	1,329	3,205
60109044 - 3231 - Telephone	10,000	5,969	10,000	3,881	6,000
60109044 - 3999 - Miscellaneous Expense	250	79	250	-	250
60109044 - 4011 - Equipment - Ws Process	35,806	35,849	-	-	22,000
60109044 - 4170 - Capital Repairs/Improvements	63,153	10,280	136,373	49,909	25,000
TOTAL PLOTT PLANT	1,514,658	1,362,456	1,587,463	1,653,606	1,503,457

WATER & SEWER FUND

WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
WATER & SEWER SUPPORT SERVICES					
60109043 - 1005 - Beer Tax Bonus	\$ 2,178	\$ 2,590	\$ 2,115	\$ 2,579	\$ 1,936
60109043 - 1015 - Salaries	420,730	610,679	585,404	346,043	116,358
60109043 - 1020 - Special Bonus	-	-	7,500	7,500	-
60109043 - 1025 - Salary Overtime	35,000	49,838	8,000	(2,119)	1,000
60109043 - 2010 - Employee Insurance	87,565	127,124	99,031	48,271	11,561
60109043 - 2025 - State Pension	37,603	59,061	52,582	30,124	11,292
60109043 - 2029 - Medicare Tax	5,424	8,592	7,913	4,814	1,738
60109043 - 2030 - Social Security	23,174	36,739	33,780	20,584	7,425
60109043 - 3010 - Auto-Fuel & Oil	6,000	16,036	3,000	10,502	3,517
60109043 - 3015 - Auto-Maintenance	2,200	9,067	2,200	3,685	2,200
60109043 - 3100 - Outside Services	-	7,351	5,000	-	2,500
60109043 - 3106 - Toll Bridge	250	239	150	241	150
60109043 - 3137 - Postage & Freight	160	19	-	-	-
60109043 - 3138 - Operating Forms	300	528	-	-	-
60109043 - 3155 - Office Supplies	500	806	700	14	300
60109043 - 3170 - Repairs & Supplies	28,272	38,195	6,700	3,714	3,200
60109043 - 3210 - Travel/Education	1,267	1,081	7,650	2,131	7,400
60109043 - 3214 - Books/Dues/Subscriptio	450	645	750	335	950
60109043 - 3225 - Uniforms/Prot Clothing	3,850	2,035	2,150	577	1,780
60109043 - 3231 - Telephone	10,784	5,079	4,440	6,175	4,440
60109043 - 3999 - Miscellaneous Expense	100	37	50	-	50
TOTAL WATER & SEWER SUPPORT SERVICES	665,807	975,742	829,115	485,170	177,797

WATER & SEWER FUND WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
WATER & SEWER WAREHOUSE/OTS					
60109046 - 1005 - Beer Tax Bonus	\$ -	\$ -	\$ 1,645	\$ -	\$ 2,178
60109046 - 1015 - Salaries	-	-	428,736	415,897	472,475
60109046 - 1020 - Special Bonus	-	-	16,250	16,250	-
60109046 - 1025 - Salary Overtime	-	-	21,000	49,697	38,000
60109046 - 2010 - Employee Insurance	-	-	95,304	83,983	87,208
60109046 - 2025 - State Pension	-	-	38,796	41,476	42,521
60109046 - 2029 - Medicare Tax	-	-	5,718	6,248	5,815
60109046 - 2030 - Social Security	-	-	24,396	26,712	24,850
60109046 - 3010 - Auto-Fuel & Oil	-	-	6,000	14,122	28,842
60109046 - 3015 - Auto-Maintenance	-	-	4,500	2,823	4,500
60109046 - 3106 - Toll Bridge	-	-	500	-	30
60109046 - 3137 - Postage & Freight	-	-	150	255	150
60109046 - 3138 - Operating Forms	-	-	300	551	600
60109046 - 3155 - Office Supplies	-	-	600	462	600
60109046 - 3170 - Repairs & Supplies	-	-	26,600	23,494	45,156
60109046 - 3210 - Travel/Education	-	-	20,000	17,964	14,000
60109046 - 3214 - Books/Dues/Subscriptio	-	-	500	-	500
60109046 - 3225 - Uniforms/Prot Clothing	-	-	3,100	1,881	2,750
60109046 - 3231 - Telephone	-	-	10,784	3,289	7,000
60109046 - 3999 - Miscellaneous Expense	-	-	75	19	400
TOTAL WATER & SEWER WAREHOUSE/OTS	-	-	704,954	705,124	777,575

WATER & SEWER FUND WATER & SEWER DEPARTMENT

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
SPECIAL PROJECTS					
60138010 - 609570 - Ss Flow Monitoring/Analysis	\$ 130,260	\$ 114,000	\$ 127,000	\$ 96,000	\$ 120,260
60138010 - 609940 - Pipe/Manhole Rehab/Repair	1,199,718	1,068,889	1,268,153	842,029	1,250,000
60138010 - 609950 - Pipe/Manhole Assessment/Clean	320,510	179,260	140,962	140,962	111,500
60138010 - 609960 - Root Control	40,250	40,215	-	-	-
TOTAL SPECIAL PROJECTS	1,690,738	1,402,364	1,536,115	1,078,991	1,481,760

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
DEBT SERVICE					
60135010 - 5020 - General Warrants - Principal	\$ 10,005,000	\$ 10,190,000	\$ 10,490,000	\$ 10,490,000	\$ 9,950,000
60135010 - 5030 - Interest Warrants - Gen	2,520,354	2,337,265	2,208,705	2,208,705	3,368,709
60135010 - 5045 - Fees - Debt Issues	2,500	750	2,500	750	25,000
TOTAL DEBT SERVICE	12,527,854	12,528,015	12,701,205	12,699,455	13,343,709

WATER & SEWER FUND

OTHER OPERATING

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
DEPRECIATION					
60129010 - 3061 - Depreciation	\$ 9,000,000	\$ -	\$ 9,000,000	\$ -	\$ 9,000,000
TOTAL DEPRECIATION	\$ 9,000,000	\$ -	\$ 9,000,000	\$ -	\$ 9,000,000

WATER & SEWER FUND OTHER OPERATING

Account	2021 Revised Budget	2021 Actual	2022 Revised Budget	2022 Actual	2023 Budget
TRANSFERS TO OTHER FUNDS					
60135010 - 1000 - Other Operating Expense	\$ -	\$ 42,666	\$ -	\$ -	\$ -
60135010 - 1017 - Hiring Freeze Adjustment	(250,000)	-	-	-	-
60135010 - 2031 - Unemployment	-	12,965	-	5,126	-
60136010 - 8002 - Trans To Health Insurance Fund	25,000	25,000	25,000	-	25,000
60136010 - 8033 - Trans To Facility Renewal Ws	-	-	300,000	-	300,000
60136010 - 8048 - Trans-Gf Temp Serv Wage	25,000	83,263	25,000	-	60,000
60136010 - 8054 - Trans To Gf- Indirect Costs	6,000,000	5,993,753	5,936,757	5,936,757	6,531,773
60136010 - 8055 - Trans To General Fund - Ins	420,000	407,620	420,000	420,000	400,000
60136010 - 8068 - Trans To Gf- W&S Worker'S Comp	50,000	50,000	50,000	50,000	50,000
60136010 - 8070 - Trans-Gf Build Maint	146,783	140,202	194,620	-	217,908
60136010 - 8074 - Trans To Ws-Rffi	1,697,802	1,697,802	2,457,811	-	3,728,891
60136010 - 8093 - Trans To Debt Trust	-	461,296	-	37,922,864	-
TOTAL TRANSFERS TO OTHER FUNDS	8,114,585	8,914,567	9,409,188	44,334,747	11,313,572



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Accounting & Finance

» None

Information Technology

» None

Office of the City Attorney

» None

Office of the City Engineer

» None

Water & Sewer Department

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
1	Plott: Bulk Chemicals	Price increase	\$ 25,000	X	X	X	X
2	Love: Bulk Chemicals	Price increase	50,000	X	X	X	X
3	WRRF: Lab Chemicals	Price increase	7,400		X	X	X
4	Distribution: Increase Repairs and Supplies	Material pricing has seen an increase of 39.81% to 41.01% in the 2022 fiscal year. Increased budget request due to material pricing increase. Warehouse Materials \$109,500; Tools \$4,500; Gravel \$50,000; Sod \$4,500; Misc. Supplies (gloves, shovels, probe rods, hooks, paint, Fastenal, Etc. \$17,500.	186,000	X	X	X	X
5	WRRF: New blowers in north aeration basin	This is to replace the blowers in the aeration basin. The blowers are original and need to be replaced due to age and needed repairs. These blowers are a critical part of the aeration process.	500,000		X	X	X
6	WRRF: Additional high volume/high head bypass pump	We have spent over \$140,000 so far this year in bypass pump rental. Owning bypass pumps will keep us from having to pay to rent bypass pumps when pumps fail or repairs are needed. \$45,000 would purchase two pumps.	45,000		X	X	X

Water & Sewer Department (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
7	WRRF: Area lighting upgrades	Operators work 24 hours a day, 7 days a week. They are required to be outside at the plant during the dark. The lighting needs to be improved for personnel safety. Lighting will help with tripping hazards, deter people from being onsite at night that are not employees and adequate lighting also helps to evaluate process problems.	\$ 30,000		X	X	X
8	WRRF: Pre-air grit removal	This is for maintenance to the grit removal process equipment. It is necessary to remove the incoming grit so that it does not accumulate in the digesters.	25,000		X	X	X
9	WRRF: Crane servicing & repair	Currently, WRRF/lift station cranes need approximately \$50,000 worth of repairs. We are hoping to have several of the repairs done in FY22. This \$10,000 in addition to the FY22 funds, would correct the currently known crane safety issues.	10,000		X	X	X
10	Love: Safety Upgrades Around Basin Area	This is a safety issue. We need fixed grating, walkways, and ladders in and around the basins. Currently we have to use free-standing ladders to get in and out of basins for maintenance. We have to balance on the concrete walls when performing maintenance due to not having walkways on all of the basins.	65,000	X	X	X	X
11	Lakes: New bathroom and replace two docks at Rock Quarry Boat Landing	There are currently no restrooms for boaters. Replacing the docks will increase safety and provide more area for boaters to have when entering and exiting boats. We will draw more citizens using the improved boat landing in city limits for recreation and bass tournaments; benefiting surrounding businesses and tax base.	260,000		X	X	X
12	Lakes: Replace Nicol Pipeline that is submerged in Lake Tuscaloosa	We use this line anytime we do maintenance in Lake Tuscaloosa intake. This the only way to get water out of Lake Nicol. When Lake Tuscaloosa was built it backed water up over this line. It was not meant to be underwater. We have had several breaks from landslides over the years. Now the line has deteriorated and we are getting leaks and they are hard to fix because pipe is in such bad shape.	TBD		X	X	X

Water & Sewer Department (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
13	WRRF: Wastewater Model	A wastewater model software will compile the system's entire infrastructure and operational conditions into a network that will simulate the behavior of the actual system. The City has historically completed a wastewater model project every 5-6 years. A model with post recovery/tornado data has not been completed. Generation of this plan will align with comprehensive planning and assist in development.	\$ 250,000	X	X		X
14	Water Tank Washing	Top four tanks to wash this round would be Mercedes, Crescent Ridge Road, Broadview and Yacht Club based on how the tanks currently look. West End could also be added if money allowed. In 2019, Ridgeland, Bowers, 29th Street, Hillcrest and Montgomery Hwy Tanks were washed.	50,000		X	X	X
15	Engineering: Public Sewer Extension for private sewer failures	Extending public sewer for access to citizens currently connected to failing private sewers	250,000		X		
16	Engineering: As needed consulting (TTL, Duncan Coker, Skipper, Black Warrior Surveying, etc).	As needed consulting	50,000		X		
17	Engineering: Sanitary Sewer manual update	Comprehensive update to our outdated sanitary sewer manual to incorporate current design requirements. Last plan update was 2010.	50,000		X		
18	Engineering: FOG Manual updates	Update current manual to modernize sizing standards and update allowed technologies for Grease Removal Devices. This will maintain protection to the sanitary sewer collection system while accommodating more options for restaurateurs installing GRDs. Last update to manual was 2014.	20,000		X		

Water & Sewer Department (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
19	Distribution: Kicker Road/ 5th Street East Water Renewal	This project is intended to install 1140' of 6" DI pipe, install 1 hydrant and replace 1 hydrant, replace 2" galvanized water piping with 2" PVC, including service lines, meters and backflow prevention. This is intended to provide better fire protection to this area. This location currently experiences low flow volume, leaks and dirty water. This is an area wide renewal project that will improve fire protection, water quality and reduce long term maintenance cost. We have experienced elevated maintenance cost at this location in previous years. Plans for this project have been created by OCE.	\$ 187,000	X	X	X	X
20	Distribution: South Circle Water Renewal	This project is intended to install 600' of 6" DI pipe and replace 2" galvanized water piping with 2" PVC, including service lines, meters and backflow prevention. This is intended to provide better fire protection to this area. This location currently experiences low flow volume, leaks and dirty water. This is an area wide renewal project that will improve fire protection, water quality and reduce long term maintenance cost. Plans for this project have been created by OCE.	463,000	X	X	X	X
21	Distribution: Brown Circle Water Renewal	This project is intended to replace 2" galvanized water piping with 2" PVC, including service lines, meters and backflow prevention. This location currently experiences low flow volume, leaks and dirty water. This is an area wide renewal project that will improve water quality and reduce long term maintenance cost. Plans for this project have been created by OCE.	365,000		X	X	X
22	Distribution: Clements Road Water Renewal	This project is intended to connect 6" water piping in order to create a two way feed. This involves installation of 900' of 6" DI pipe, including service lines replacement, meters and backflow prevention. This location currently experiences low flow volume, including fire protection. Leaks in the area currently involve disruption of service to numerous houses. This renewal project that will improve water quality, reduce long term maintenance cost and customer disruption. We have experience elevated maintenance cost at this location in previous years.	55,360	X	X		X

Water & Sewer Department (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
23	Love: Bacti Lab Relocation	This is so that all plant operational activities are housed in one area of the plant. The current laboratory space is not adequate for the existing laboratory equipment. Lab equipment and supplies are currently stored in the switchgear and air handler room next to the lab. This is a major safety issue. Moving the lab to the second floor will allow everything related to water quality testing be in the same space.	\$ 30,000		X	X	X
24	Plott: Plant Upgrades	Engineering services during construction and construction contract for additional filter train (#8) that would increase capacity and redundancy	350,000	X	X	X	X
25	Lakes: New restroom and replace existing dock at Sharpe's Boat Landing	There are currently no restrooms for boaters. Replacing the dock will increase safety for boaters when entering and exiting boats.	160,000		X	X	X
26	Lakes: Replace existing restrooms and piers at Nicol Park	Convenience, safety, and improved recreation for park users	250,000	X	X	X	X
27	Lakes: Add restroom and piers at Harris Lake	Convenience, safety, and improved recreation for park users	250,000	X	X	X	X
28	Lakes: Perform a study to see if five foot extension on Lake Nicol spillway needs to be removed and remove if needed	Per 1998 and 2009 dam inspection	TBD		X	X	X
29	Lakes: Perform an updated hydrologic and hydraulic analysis of Lake Nicol spillway	Per 1998 and 2009 and 2020 inspection	TBD		X	X	X
30	Lakes: Perform a test to see where sand is coming from in Lake Nicol and find drain at base of the dam	Per 1998 dam inspection	TBD	X	X	X	X
31	Lakes: Test and repair concrete on dam and spillway at Harris Lake	Safety and durability of dam and spillway.	TBD	X	X	X	X
32	Lakes: Pave Lake Nicol lot	Convenience, safety, and improved recreation for park users. Paving would cut down on maintenance and reduce silt getting into the lake at the park. For paving of the roads only (no parking areas).	21,000	X		X	X
33	Lakes: Pave Harris Lake lot	Convenience, safety, and improved recreation for park users. Paving would cut down on maintenance and reduce silt getting into the lake at the park. For paving of the roads only (no parking areas).	18,000	X		X	X

Water & Sewer Department (continued)

Priority	Request	Reason	Cost	Core Belief			
				#1	#2	#3	#4
34	Meters: Increase Maintenance Contracts	Handheld Maintenance, Gold Extended Warranty Package. Includes handheld repair, Hardware/Firmware updates, technical support. Previously covered by Purchase Warranty.	\$ 3,069	X	X	X	X
35	Meters: Increase Utilities	Trending indicates this line item will exceed 2022 budget by 61.5%. This line item was reduced for the 2022 budget. This increase is also due to AMI System upgrades requiring new power meters.	8,610	X	X	X	X
36	Collections: Chemicals	Trending indicates this line item will exceed 2022 budget by 22.3%. This is due to rising chemical pricing and more in-house root and grease maintenance.	5,500	X	X	X	X
37	Warehouse/OTS: Construction of or the purchase of a warehouse large enough to house the current Logistics Warehouse supplies and the Distribution Warehouse supplies. This warehouse could also house the Custodial and Facilities Maintenance Staff	Address capacity issues at the Water Distribution Warehouse. Centrally located warehouse would increase customer service and response time of delivered parts. All warehouse employees at one location would increase the level of service and reduce our response time to customer needs. Increased space and combined warehouse staffing would allow the warehouses to better meet the IPS goal of purchasing all needs for IPS. Centralized inventory location for all IPS Departments. Increased response time and a more centrally located Facilities Maintenance and Custodial staff.	5,000,000	X			X
38	Additional funding for Repairs/Supplies 60109084-3170	Age of the drive thru/Number of drive thru transactions post Covid	1,500				X
39	Additional funding for Travel/Education 60109084-3210	Budget was significantly reduced due to Covid/ Training opportunities for staff	8,000				X
40	Department Logo Shirts for Staff 60109084-3225	Departmental uniform for offsite events and casual days at the office	1,500				X

Total Water & Sewer Department Initiatives

\$ 9,050,939

Total Unfunded Initiatives - Water & Sewer Fund

\$ 9,050,939

Accounting & Finance

» None

Information Technology

» None

Office of the City Attorney

» None

Office of the City Engineer

» None

Water & Sewer Department

Priority	Description	Justification	Purchase	Lease
1	3/4-Ton Regular Cab Pickup, Cradle Point, Emergency Lights, Utility Bed, Laptop Stand	This new truck will be for the new maintenance supervisor position that we are hiring here at the Fletcher Facility.	\$ 60,000	N/A
2	3/4-Ton Extended Cab with Utility Bed Crane with 10,000ft Pounds 1.4-Ton, Vehicle Mounted Air-Compressor (Up to 70 CFM), Wide Rear Bumper for Mounting Vice, Laptop Stand, Cradle Point, and Strobe Lights	Replacement of asset# 19340. Truck is used for installing and removing fire hydrant meters, testing of residential meters, replacement of large meters, and testing of backflow preventers. It is also used for repairing of all items listed above and doing daily activities such as meter activations, office work orders, and repairing/replacing lifting of large safety lids in our distribution system. We continue to have issue after issues with this truck over the past several years. One of which that is still an issue has made this vehicle dangerous to drive.	80,000	N/A
3	Excavator, Mulcher, 36-Inch Bucket, Set (2) 54-Inch Thumb, and 1/2-Inch Polycarbonate, Hinged, Quick Latch with Air Assist	Replacement of asset# 18603. This Collections Equipment is used for collection system ROW maintenance and repair. This equipment has frequently been out of service for repair.	400,000	N/A
4	Mulcher with Hydraulic Setup for Current Excavator	New attachment, if new excavator is not approved with this attachment we would like to have the mulcher for our current excavator for W&S ROW clearing.	45,000	N/A

Water & Sewer Department (continued)

Priority	Description	Justification	Purchase	Lease
5	2-Ton 4X4 Truck with CCTV inspection system, Cradle Point, Brush Guard and Winch	Replacement of asset# 19766 due to unreliability and costly repairs of current vehicle and failure of current CCTV system. This Collections vehicle is used for sewer line CCTV inspections. This vehicle has been in service for 16 years.	\$ 500,000	N/A
6	Ground Penetrating Radar, Sensors, Software and Chargers. Minimum of 1-year warranty and free training included with purchase.	New purchase would help locate HDPE water and sewer lines. It will also help locate lines that are not metal and do not have a locate wire. This product will help make our locators more effective in their work.	25,000	N/A
7	1/2-Ton Pickup, Strobe Lights, Tool Box	Replacement of asset# 18845 due to condition and mileage. This Truck is used to read Water Meters daily.	45,000	N/A
8	1/2-Ton Pickup, Strobe Lights, Tool Box	Replacement of asset# 20378 due to condition and mileage. This truck also needs to be replaced so we can put back into the fleet to read meters daily.	45,000	N/A
9	1/2-Ton Pickup, Strobe Lights, Tool Box	Replacement of asset# 20515 due to condition and mileage but was used for Radio Read on Water Meters daily. This truck will need to be replaced so we can put back in the fleet to read daily.	45,000	N/A
10	Flat Bed Crane Truck with a Stand Up Model Crane, Strobe Lights	Replacement of asset# 14072 due to costly repairs of current equipment and being undersized for activities demanded of it. This equipment is used for Water Distribution System maintenance. This equipment is also shared with other divisions and departments.	250,000	N/A
11	1/2-Ton Regular Cab Pickup, Regular Bed, Tool Box	Replacement of asset# 19573. This truck is used for sampling, routs for water blowoffs, raw water sampling, picking up parts and going to water towers and booster stations for maintenance and cleaning.	45,000	N/A
12	Wide Compact Utility Loader, Grade Bucket, Trencher, Angle Broom	This equipment can be used to trench and install new 2" water mains. It will be used to help backfill and clean up in tight areas and also be used to clean out large box culverts. The City currently contracts the services of this equipment each year. This item could be purchased for the motor pool and could be used by all IPS Infrastructure Divisions.	70,000	N/A
13	UTV	Replacement of asset# 14893. Carrying equipment, moving parts, utilizing vehicle around facility without causing ruts, sampling, grounds work.	17,000	N/A

Water & Sewer Department (continued)

Priority	Description	Justification	Purchase	Lease
14	1/2-Ton Regular Cab Pickup, Regular Bed, Tool Box, Cradle Point	This will be assigned to the Assistant Chief operator who is on call the WTP's 24/7.	\$ 45,000	N/A
15	20-Foot Flat Bed Trailer - Deck of the Bed needs to be above the Wheels for easier loading with a Forklift.	New trailer for the Distribution Warehouse making large deliveries and inventory pickups. The warehouse needs a flatbed trailer when larger orders are needed to be picked up or delivered to cut down on multiple trips.	10,000	N/A

Total Water & Sewer Department Unfunded Equipment Requests

\$ 1,682,000 N/A

Total Unfunded Equipment Requests - Water & Sewer Fund

\$ 1,682,000 N/A



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Accounting & Finance

» None

Information Technology

» None

Office of the City Attorney

» None

Office of the City Engineer

» None

Water & Sewer Department

» None

Total Unfunded Facilities Requests - Water & Sewer Fund

\$ -



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Accounting & Finance

» None

Information Technology

» None

Office of the City Attorney

» None

Office of the City Engineer

» None

Water & Sewer Department

Priority	Job Title	Personnel Action Requested	Cost
5	W/WW Maintenance Supervisor (Grade 21)	Create Position	\$ 80,375
6	W/WW Operations Assistant (Grade 8)	Create Position	58,195
7	W/WW Operations Assistant (Grade 8)	Create Position	58,195

Total Water & Sewer Department Unfunded Personnel Requests

\$ 196,765

Total Unfunded Personnel Requests - Water & Sewer Fund

\$ 196,765



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Accounting & Finance

» None

Information Technology

» None

Office of the City Attorney

» None

Office of the City Engineer

» (1) Standard Computer	\$	1,126
» (1) Standard Monitor		172
» (1) Rugged Laptop		2,155
Total Office of the City Engineer Unfunded Technology Requests	\$	<u>3,453</u>

Water & Sewer Department

» (2) 27" Monitor	\$	394
» (3) Standard Monitor		515
» (6) Android Tablet		4,972
» (1) Cell Phone		350
» (2) Cradle Point		5,660
» (4) Linc Phone		4
» (2) Portable Printer		1,323
» (5) Rugged Laptop		10,773
» (3) Smartphone with Linc Combo		1,050
» (1) Tablet		829

Total Water & Sewer Department Unfunded Technology Requests **\$ 25,870**

Total Unfunded Technology Requests - Water & Sewer Fund **\$ 29,323**



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Elevate Tuscaloosa is a long-term community-driven process for strategically investing in education, cultural arts, tourism, parks, recreation, connectivity and public safety. The Elevate Tuscaloosa Fund is used to account for activity funded through a 1% sales tax rate increase enacted in October 2019. It is a long-range planning fund and is budgeted as such to allow certain revenues to be carried forward for expenditure flexibility.

The below information summarizes the budgeted Elevate Tuscaloosa Fund revenues and expenditures for FY 2023 and provides project highlights. The Elevate Tuscaloosa Fund is balanced, with net revenues expected to be \$38,420,167. Net Revenues are calculated below. Per operating policy, net revenues are used as a baseline for calculating other Elevate expenditures and benchmarks.

Elevate Tuscaloosa Fund FY 2023 Revenues Summary					
Revenue Category	2021 Budget	2022 Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 23,374,925	\$ 24,908,000	\$ 24,999,000	\$ 91,000	0.37%
Other Operating	108,026	108,000	18,000	(90,000)	-83.33%
Intergovernmental	-	15,000,000	17,149,167	2,149,167	14.33%
Transfers from Other Funds	2,270,363	-	-	-	-
Other Financing Sources	-	40,799,594	-	(40,799,594)	-100.00%
Cost Reimbursements	22,902	21,501	1,254,000	1,232,499	5732.29%
Total	\$ 25,776,216	\$ 80,837,095	\$ 43,420,167	\$ (37,416,928)	-46.29%

Elevate Tuscaloosa Fund FY 2023 Net Revenues	
Revenue Category	2023 Budget
Sales Tax, Gross	\$ 22,519,500
Use Tax	2,678,500
Grants	17,149,167
Other	1,372,000
Total Revenues, Gross	\$ 43,719,167
Less	
Sales Tax Abatement, Legacy Park	\$ (290,000)
Sales Tax Abatement, Alberta Convenience Store	(9,000)
Environmental Services Fees Transfer	(5,000,000)
Total Revenues, Net	\$ 38,420,167

Revenue Highlights

Sales and Use Tax - \$38,420,167, net of rebates and environmental service fees transfer

- Effective October 1, 2019, the City's direct sales tax rate increased from 2% to 3%. The 1% increase in City sales tax is restricted for Elevate Tuscaloosa.
- In November 2021, the City was awarded a \$17 million+ grant by the U.S. Department of Transportation under the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Program. This grant will be used for the University Boulevard Corridor project within the Connectivity category. The RAISE grant proceeds are included in the FY 2023 budget, along with the project costs in equal amount. In the FY 2022 budget, the City was awarded a \$15 million grant by the U.S. Department of Transportation under the Better Utilizing Investments to Leverage Development (BUILD) Program. This BUILD grant is being used for the Western Riverwalk project within the Connectivity category. The grant proceeds are included in the FY 2022 budget, along with the project costs in equal amount.
- The City actively pursues grant opportunities and public-private partnerships in order to leverage the local funding provided through Elevate. To-date, the City has been awarded over \$44 million in grants and private funds.

Revenue Highlights (continued)

- Gross revenue projections related to Elevate are reduced by sales tax abatement agreements the City currently has outstanding. 1) The City will abate 78% of net sales tax for the six anchor tenants at the Shoppes of Legacy Park. In exchange for the tax incentives, the developer has committed to creating at least 200 full time jobs for the six anchor tenants and 400 for the entire development. 2) Under the Invest Tuscaloosa program, the City will abate for two years 100% of the net sales tax generated by a new convenience store and service station development in Alberta. After the first two years, the City will abate 50% of the net sales tax generated for the next four years, for a total of six years. In exchange for the tax incentives, the developer has committed to providing at least 25-30 full and part time jobs.
- In an effort to help offset the 1% sales tax increase, an environmental service fee rate decrease was approved by the City Council in FY 2019. This reduced the fee for a citizen's first garbage cart to \$3.25 for bills after November 1, 2019. The cost of this subsidy was estimated at approximately \$5,000,000 and is reimbursed by the Elevate Tuscaloosa Fund to the General Fund each year.

Elevate Tuscaloosa Fund FY 2023 Operating Expenditure Summary					
Operating Categories	2021 Budget	2022 Budget	2023 Adopted Budget	Increase/ Decrease	Percentage Change
Operations and Maintenance	\$ 998,854	\$ 2,465,687	\$ 2,999,850	\$ 534,163	21.66%
Education Initiatives	1,362,000	1,454,140	1,466,923	12,783	0.88%
Debt Service	3,995,099	5,662,390	5,776,102	113,712	2.01%
Transfer To Other Funds	10,639,015	74,759,859	8,999,800	(65,760,059)	-87.96%
Total	\$ 16,994,968	\$ 84,342,076	\$ 19,242,675	\$ (65,099,401)	-77.18%

Elevate Tuscaloosa Fund FY 2023 Capital Expenditure Summary					
Capital Categories	Current Life Budget	2023 Adopted Budget	Revised Life Budget	Increase/ Decrease	Percentage Change
Connectivity	\$ 16,905,873	\$ 17,249,167	\$ 34,155,040	\$ 17,249,167	102.03%
Cultural Arts & Tourism	12,796,138	4,150,000	16,946,138	4,150,000	32.43%
Parks and Recreation	6,684,249	3,500,000	10,184,249	3,500,000	52.36%
Restart Tuscaloosa	8,781,133	-	8,781,133	-	0.00%
Professional Services	320,242	-	320,242	-	0.00%
Contingency	3,034,571	(721,675)	2,312,896	(721,675)	-23.78%
Total	\$ 48,522,206	\$ 24,177,492	\$ 72,699,698	\$ 24,177,492	49.83%

Expenditure Highlights

Elevate strategically invests in education, cultural arts, tourism, parks, recreation, connectivity and public safety. The Elevate Tuscaloosa Advisory Council reviews projects within the categories of cultural arts, tourism, parks, recreation and connectivity. These projects may be revised, added or removed over time.

Administration and Other

- **ETF Operations and Maintenance:** 15% of net revenues will be set aside annually to cover operating and maintenance expenses for Elevate Tuscaloosa projects. Unused budgeted funds are retained in the Elevate fund and remain internally restricted for future use within this category. The allocation for FY 2023 is \$2,999,850. Within this total, \$437,574 is budgeted as transfers to the General Fund to reimburse it for personnel and utility costs for Elevate projects and \$150,000 is budgeted as a transfer to the Facilities Renewal Fund to reimburse it for office space for Saban Center staff.

Connectivity

- **University Boulevard Corridor:** Part of a large, phased effort, this project will make improvements to University Boulevard in key remaining areas, including on the east in Alberta and on the west in the area between downtown and the University of Alabama campus. The current budget establishes the expected project costs to be reimbursed by the RAISE grant. Matching funds were included in the 2022-A bond, detailed below.

Expenditure Highlights (continued)

- **Downtown, Riverfront and Workforce Transit:** \$100,000 in funding will provide Tuscaloosa County Parking and Transit Authority with local matching funds needed for federal grants that will be used for capital purchases and operating costs.

Cultural Arts and Tourism

- **Saban Center:** \$2,100,000 in funding will be used for professional services as the project progresses onward through design and fundraising phases.
- **Event Center:** \$1,500,000 in funding will be used for professional services to begin design of an event center to be located on the Saban Center campus.
- **Gateway Discovery Center:** \$300,000 in funding will be used in combination with prior year funding to develop a strategic plan for improving the facility.
- **Tuscaloosa Civil Rights Trail:** \$250,000 in funding will be used in combination with prior year funding to develop a strategic plan for developing the project.

Parks and Recreation

- **Harris-Nicol Water Recreation and Trails:** \$500,000 in funding will be allocated to make improvements at the lakes.
- **Phelps Center:** \$500,000 in funding will be allocated for improvement and buildout of the landing at Lake Tuscaloosa.
- **Sokol Park Master Plan:** \$2,500,000 in funding will be allocated to park and recreational field improvements.

Education

- **Tuscaloosa Pre-K Initiative:** This initiative provides a year of education to students before they begin kindergarten. Tuscaloosa City Schools (TCS) has used this funding to hire teachers and offer Pre-K to more students. In 2021-2022, every interested, wait-listed family was able to access Pre-K. The funding for FY 2023 is \$371,423.
- **Summer Learning Academies:** This program offered by TCS combats the “summer slide” – a regression in learning among students during summer breaks from school – by providing a range of learning activities to keep their minds active. Elevate funding of \$280,500 is directed toward K-3 students, the most academically at-risk.
- **Career and College Ready Dual Enrollment Scholarships:** This TCS-administered program provides scholarships for eligible high school students in TCS to obtain up to 9 credit hours from the University of Alabama, Shelton State Community College or Stillman College. Nearly 400 students enrolled in scholarship-funded courses during the 2021-2022 school year. The funding for FY 2023 is
- **Skilled Trades Academy of West Alabama:** Targeting students seeking to be career-ready, this non-profit agency will receive funding of \$50,000. The organization offers apprenticeships in electrical, HVAC, plumbing, sheet metal and alarm systems.

Public Safety

- **Public Safety:** 20% of net revenues in FY 2023 will be invested into Public Safety initiatives. The FY 2023 allocation of \$3,999,800 will be budgeted as a Transfer to General Fund and used as a funding source for the Public Safety pay plan.

Debt Service

- **Debt Service:** Details of the debts and debt service amounts are included in the table below.

Elevate Tuscaloosa Fund FY 2023 Debt Service Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2020-A Line of Credit	\$ 2,289,212	\$ 5,235	\$ 2,294,447	\$ 7,000,000	July 2023
2020-A	370,530	689,266	1,059,796	18,943,570	October 2050
2022-A	895,000	1,526,859	2,421,859	39,590,000	June 2052
Total	\$ 3,554,742	\$ 2,221,360	\$ 5,776,102	\$ 65,533,570	



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Account	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget
ELEVATE REVENUES					
10800050 - 0101 - Sales Tax	\$ 21,284,033	\$ 21,038,265	\$ 22,519,500	\$ 18,752,150	\$ 22,519,500
10800050 - 0102 - Use Tax	2,257,309	2,399,179	2,678,500	2,271,667	2,678,500
10800050 - 0104 - Sales Tax Pen & Int	117,657	86,254	100,000	88,674	100,000
10800050 - 0311 - Audits	-	-	-	-	-
10800050 - 10101 - S/T Rebate - Legacy Park	(274,675)	(236,489)	(290,000)	(120,689)	(290,000)
10800050 - 10102 - S/T Rebate - Constr Mitigation	(9,399)	(120,810)	(100,000)	(43,846)	-
10800050 - 10103 - S/T Rebate-Alberta Conv Store	-	-	-	-	(9,000)
10800065 - 0901 - Rental Income	108,026	108,000	108,000	108,000	18,000
10800075 - 1901 - Federal Grants	-	-	15,000,000	-	17,149,167
10800080 - 1406 - Warrant Proceeds	-	19,303,360	39,590,000	39,590,000	-
10800080 - 1413 - Premium On Warrants Issued	-	2,331,939	1,209,593	1,209,593	-
10800080 - 1430 - Interest Income - Debt Service	-	-	1	-	-
10800080 - 1432 - Line Credit Warrant Proceeds	-	-	-	-	-
10800085 - 1607 - Trans From General Fund	-	-	-	-	-
10800085 - 1628 - Trans From Gf-Rffi Fund	2,270,363	2,270,363	-	-	-
10800085 - 1698 - Trans From 2020-A Warrant	-	-	-	-	-
10800090 - 99001 - Cost Reimbursement T-News	22,902	23,144	21,501	21,104	4,000
10800090 - 99003 - Scf-Capital Campaign	-	-	-	-	1,250,000
TOTAL ELEVATE REVENUES	25,776,216	47,203,205	80,837,095	61,876,653	43,420,167



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ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget
ADMIN					
10802010 - 1018 - Salary & Benefits Reimb To Gf	\$ 466,661	\$ 475,404	\$ -	\$ -	\$ -
10802010 - 3088 - Property Tax	108,662	108,662	-	-	-
10802010 - 3100 - Outside Services	50,968	13,879	42,089	5,388	-
10802010 - 3137 - Postage & Freight	235	-	485	-	-
10802010 - 3138 - Operating Forms	943	-	1,943	-	-
10802010 - 3155 - Office Supplies	1,000	39	1,961	-	-
10802010 - 3170 - Repairs & Supplies	23,652	20,171	28,480	9,764	-
10802010 - 3188 - Furniture Supplies	-	-	-	-	-
10802010 - 3214 - Books/Dues/Subscriptio	1,102	1,015	1,088	150	-
10802010 - 3230 - Utilities	197,140	197,832	221,308	223,333	215,000
10802010 - 3995 - Bank Charges	951	930	1,021	270	-
10802010 - 3999 - Miscellaneous Expense	1,078	1,075	2,503	407	-
10802010 - 9990 - Admin - Contingency	146,463	-	2,715,319	-	2,177,276
TOTAL ADMIN	998,854	819,006	3,016,197	239,312	2,392,276

ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget
EDUCATION INITIATIVES					
10802050 - 20558 - Tcboe-Elevate Pre-K	\$ 357,000	\$ 357,000	\$ 364,140	\$ 364,140	\$ 371,423
10802050 - 20559 - Tcboe-Elevate Summer Learning	255,000	255,000	275,000	275,000	280,500
10802050 - 20560 - Tcboe-College & Career Ready	750,000	750,000	765,000	765,000	765,000
10802050 - 22501 - Skilled Trades Academy Wst Al	-	-	50,000	50,000	50,000
10802050 - 22544 - Tsc Athletic Excellence Fund	-	-	-	-	
10802050 - 9990 - Education - Contingency	-	-	-	-	-
TOTAL EDUCATION INITIATIVES	1,362,000	1,362,000	1,454,140	1,454,140	1,466,923

ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget
DEBT SERVICE					
10819010 - 5020 - General Warrants - Principal	\$ -	\$ -	\$ 359,790	\$ 359,790	\$ 1,265,530
10819010 - 5022 - Line Of Credit - Principal	3,631,004	-	4,710,788	-	2,289,212
10819010 - 5030 - Interest- Warrants	260,687	260,687	700,221	700,221	2,216,125
10819010 - 5032 - Interest On Line Of Credit	103,408	106,785	133,215	157,701	5,235
10819010 - 5045 - Fees - Debt Issues	-	155,032	298,052	296,002	-
TOTAL DEBT SERVICE	3,995,099	522,504	6,202,066	1,513,714	5,776,102

ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget
TRANSFERS TO OTHER FUNDS					
10819030 - 8005 - Trans To Gf-Rffi	\$ -	\$ -	\$ 42,350	\$ -	\$ -
10819030 - 8055 - 001 - Trans To Gf - Cfg Etf O&M	-	-	-	-	437,574
10819030 - 8055 - 002 - Trans To Gf - Etf Ps Pay Plan	-	-	2,984,850	-	3,999,800
10819030 - 8055 - 003 - Trans To Gf - Restart Tts Agen	-	-	577,352	-	-
10819030 - 8055 - 004 - Trans To Gf - Restart Tts Spec	-	-	25,000	-	-
10819030 - 8055 - 005 - Trans To Gf - Utilities	-	-	9,000	-	20,000
10819030 - 8055 - Trans To General Fund	3,347,715	3,347,715	-	-	5,000,000
10819030 - 8063 - Trans To Gf - Garbage Subsidy	5,000,000	5,000,000	5,000,000	5,000,000	-
10819030 - 8083 - 001 - Trans To Pscf - Restart Ps	-	2,000,000	-	-	-
10819030 - 8083 - Trans To Pub Safety Capital	1,145,650	1,145,650	2,000,000	2,000,000	-
10819030 - 8084 - Trans To Pub Works Capital	1,145,650	1,145,650	139,500	-	-
10819030 - 8093 - Trans To Debt Trust	-	21,480,267	40,501,540	40,503,591	-
10819030 - 8104 - Trans To Facility Renewal	-	-	-	-	150,000
TOTAL TRANSFERS TO OTHER FUNDS	10,639,015	34,119,283	51,279,592	47,503,591	9,607,374

ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
CONNECTIVITY						
10802020 - 16113 Univ Blvd Corridor Imprv - Etf	\$ 750,000	\$ 47,905	\$ 6,995	\$ 695,100	\$ 17,149,167	\$ 17,899,167
10802020 - 20550 Tusc Nat'L Airport Runway-Etf	-	-	-	-	-	-
10802020 - 20551 Downtn Riverfront Transit Etf	220,850	95,557	-	-	100,000	320,850
10802020 - 20563 Northern Riverwalk Etf	-	-	-	-	-	-
10802020 - 20564 Tpd Hangar Improvements Etf	912,523	751,808	89,171	56,139	-	912,523
10802020 - 20565 Western Riverwalk Etf	15,000,000	-	1,232,155	13,767,845	-	15,000,000
10802020 - 20570 Tcl Lkg Study/Survey Etf	22,500	-	-	-	-	22,500
10802020 - 23500 Tcl Grant Matches	-	-	-	-	-	-
10802020 - 9990 Connectivity - Contingency	-	-	-	-	-	-
TOTAL CONNECTIVITY	16,905,873	895,270	1,328,321	14,519,084	17,249,167	34,155,040

ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
CULTURAL ARTS & TOURISM						
10802030 - 19524 - 001 Event Center	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,500,000	\$ 2,500,000
10802030 - 19524 Saban Center	11,088,323	973,624	72,486	1,471,941	2,100,000	13,188,323
10802030 - 20552 Bama Theatre Etf	337,815	150,000	77,100	-	-	337,815
10802030 - 20567 Feasibility Study-Exp. Venues	120,000	93,500	10,000	-	-	120,000
10802030 - 21021 Gateway Discovery Center Etf	250,000	-	-	250,000	300,000	550,000
10802030 - 22545 Tuscaloosa Civil Rights Trail	-	-	-	-	250,000	250,000
10802030 - 9990 Cult Arts & Tour - Contingency	-	-	-	-	-	-
TOTAL CULTURAL ARTS & TOURISM	12,796,138	1,217,124	159,586	2,721,941	4,150,000	16,946,138

ELEVATE TUSCALOOSA FUND

CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
PARKS & RECREATION						
10802040 - 20021 Snow Hinton Park Etf	\$ 500,000	\$ 35,693	\$ 433,507	\$ 30,800	\$ -	\$ 500,000
10802040 - 20031 - 001 Sokol Park Paving (Local Sts)	331,325	316,164	15,161	-	-	331,325
10802040 - 20031 Bowers Park Paving	674,161	496,097	178,065	-	-	674,161
10802040 - 20553 Mcabee Center Etf	500,000	-	-	500,000	-	500,000
10802040 - 20554 Mcdonald Hughs Ctr Ph1 Etf	1,500,000	126,190	142,038	407,707	-	1,500,000
10802040 - 20555 Snow Hinton Park Etf	159,750	-	-	1	-	159,750
10802040 - 20556 Tuscaloosa Tennis Center Etf	500,000	-	500,000	-	-	500,000
10802040 - 20557 Harris-Nicol Trails Etf	114,500	38,930	27,480	-	500,000	614,500
10802040 - 20566 All-Incl Playground Etf	500,000	-	-	-	-	500,000
10802040 - 20571 River District Park Etf	-	1,453	-	(1,453)	-	-
10802040 - 21007 - 003 Bowers Park - Etf	-	-	-	-	-	-
10802040 - 21007 - 004 Sokol Park Etf	-	-	-	-	-	-
10802040 - 21033 Sokol Parkng & Watrmln Imprv	1,290,513	181,956	1,094,979	13,578	-	1,290,513
10802040 - 22026 Phelps Landing Impv	-	-	-	-	500,000	500,000
10802040 - 22500 Benjamin Barnes Ymca Etf	500,000	25,000	-	475,000	-	500,000
10802040 - 22550 Bowers Pk Tennis Crt Demo Etf	114,000	-	-	114,000	-	114,000
10802040 - 23150 Sokol Pk Master Plan	-	-	-	-	2,500,000	2,500,000
10802040 - 9990 Parks & Rec - Contingency	-	-	-	-	-	-
TOTAL PARKS & RECREATION	6,684,249	1,221,483	2,391,230	1,539,633	3,500,000	10,184,249

ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
RESTART TUSCALOOSA						
10802060 - 20031 Restrt - Resurf Local St 2021	\$ 3,912,830	\$ 3,551,107	\$ -	\$ 361,723	\$ -	\$ 3,912,830
10802060 - 20573 Restart - Business Relief	1,323,300	-	-	-	-	1,323,300
10802060 - 20574 Restart - Public Safety	-	-	-	-	-	-
10802060 - 20575 Restart - Experience	92,000	721	-	8,940	-	92,000
10802060 - 20576 Restart - Neighborhoods	2,736,003	81,332	-	-	-	2,736,003
10802060 - 21570 Restart - Para Ol'Colony Reno	150,000	-	-	-	-	150,000
10802060 - 22503 Restart - Exp Civil Rights Fdn	500,000	15,265	-	484,735	-	500,000
10802060 - 22504 Restart - Exp Air Svc Recruit	67,000	25,900	41,100	-	-	67,000
TOTAL RESTART TUSCALOOSA	8,781,133	3,674,325	41,100	855,398	-	8,781,133

ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
PROFESSIONAL SERVICES						
10802011 - 20561 Professional Services - Etf	\$ 320,242	\$ 181,305	\$ 138,936	\$ 1	\$ -	\$ 320,242
TOTAL PROFESSIONAL SERVICES	320,242	181,305	138,936	1	-	320,242

ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
CONTINGENCY						
10818010 - 9990 Contingency	\$ 3,034,571	\$ -	\$ -	\$ 3,034,571	\$ (721,675)	\$ 2,312,896
TOTAL CONTINGENCY	3,034,571	-	-	3,034,571	(721,675)	2,312,896

Fund Overview

Fund Description: The General Fund Reserve for Future Improvement Fund is consolidated as part of the Capital Projects Fund for financial statement reporting. This fund holds the general fund reserve balance which as of September 30 of each fiscal year should be a minimum of twenty percent of the prior year general fund budgeted operating expenses.

Funding Source: The General Fund Reserve for Future Improvement Fund is funded through annual surplus transfers from the General Fund. The surplus transfer is calculated in March of each year once the financial statements are completed and the external auditors have issued their opinion.

FY 2023 Mayor Recommendations

<u>Life-to-date Contingency</u>	\$	12,311,796
<u>Transfer from General Fund</u>	\$	2,598,559
TPD Equipment		1,283,000
Fire Equipment		97,559
General Fund Equipment		1,218,000
Airport Property Purchase		2,529,043
Afflink Property Storm Drain Repair Project		2,000,000
Airport Grant Match Escrow		250,000
Fire Station #6		500,000
Downtown Lighting Masterplan		50,000
JWP Slope Stabilization		1,511,215
Greensboro Avenue Drainage		35,883
CMP Lining Project		500,000
IT Switch Replacement		250,000
Transfer to GF - PS Retirement & Retention Benefit Upgrade		1,000,000
Resurfacing		2,137,500
Canyon Mill Road Turn Lane		175,000
Neighborhood Drainage		260,000
PAL Gym Improvements		15,000
McKenzie Court Outdoor Basketball Improvements		35,000
Resurface 6th Street from MLK to 30th Ave		37,500
Pocket Park Concept		275,000
Total Remaining Contingency	\$	750,655

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
Active Projects & FY 2023 Adopted Projects						
20300085 - 1620 Trans From General Fun	\$ -	\$ -	\$ -	\$ -	\$ (14,910,355)	\$ (14,910,355)
20304030 - 17525 Civic Platform	584,631	130,433	357,539	96,659	-	584,631
20304030 - 22533 Camera Storage Escrow	54,200	-	-	54,200	-	54,200
20304080 - 21519 University Manor	350,000	306,601	-	43,399	-	350,000
20304080 - 22541 Airport Property Purchase	-	-	-	-	2,529,043	2,529,043
20305010 - 23512 FY 2023 Equipment - TPD	-	-	-	-	1,283,000	1,283,000
20306010 - 22537 Mercedes Fire Protection	10,000,000	45,880	2,838,660	7,115,460	-	10,000,000
20306010 - 23502 FY 2023 Fire Equipment	-	-	-	-	97,559	97,559
20307003 - 0731 Mcwrights Ferry Rd Ext	2,140,000	2,135,886	-	4,114	-	2,140,000
20307003 - 0950 School Board Fiber Outlay	189,163	117,488	-	71,675	-	189,163
20307003 - 0976 Mlk/Jwp Improvements	500,000	6,481	-	493,519	-	500,000
20307007 - 16100 Cypress Crk Ave E - Swlk Sec B	560,049	537,398	-	22,650	-	560,049
20307007 - 17103 Cypress Crk Ave E - Swlk Sec D	603,589	517,611	38,952	47,026	-	603,589
20307040 - 10053 Mlk Blvd/Watermelon Rd Impv	500,000	49,997	-	450,003	-	500,000
20307040 - 12002 Scenic Byway-Manderson Lnding	927,800	342,720	-	585,080	-	927,800
20307040 - 13012 Fosters Ferry Rd-Atrip Grant	386,171	103,780	207,391	75,000	-	386,171
20309030 - 16003 Cypress Creek Drainage- Ph 1	840,886	442,790	-	398,096	-	840,886
20309030 - 16080 Restructuring Renovations	124,419	123,301	1,118	-	-	124,419
20309030 - 16104 Greensboro Ave Drainage	503,104	482,331	20,773	-	35,883	538,987
20309030 - 16154 Infr Community Safe Room	928,459	179,468	30,547	718,445	-	928,459
20309030 - 17008 Lurleen Wallace Blvd Impv	1,274,764	1,224,764	-	50,000	-	1,274,764
20309030 - 17097 Queen City Ave - South Ss	20,000	-	-	20,000	-	20,000
20309030 - 18039 The Downs Drainage Impv	30,000	24,557	5,073	370	-	30,000
20309030 - 18046 Rock Quarry B Landing Imprv	182,460	136,568	-	45,892	-	182,460
20309030 - 19018 2019 Citywide Resurfacing	907,576	905,176	-	2,400	-	907,576
20309030 - 19525 Fire Station #5 Acquisition	200,000	87,380	3,600	109,020	-	200,000
20309030 - 20017 University Blvd E Roadway Impr	250,000	-	-	250,000	-	250,000
20309030 - 20020 Riverview Boat Landing	100,000	-	45,011	54,989	-	100,000
20309030 - 20044 Savannah Ave Storm Lining	504,340	456,524	47,816	-	-	504,340
20309030 - 20055 Watermelon Rd Jalapenos Storm	61,560	58,544	3,015	-	-	61,560
20309030 - 21004 Oak Bend Turnaround	20,000	-	-	20,000	-	20,000
20309030 - 21005 Sr215 & 2Nd Ave Overpass	761,300	-	-	761,300	-	761,300
20309030 - 21007 2021 Citywide Resurfacing	951,978	-	951,573	405	-	951,978
20309030 - 21014 Fire Station #6	-	-	-	-	500,000	500,000
20309030 - 21018 Nsd - Woodland Fst Gabion Wall	300,000	293,995	6,005	-	-	300,000
20309030 - 21027 Patton Lake Park Project	1,000,000	23,280	475,278	501,443	-	1,000,000
20309030 - 21029 Esd - Parking Lot	500,000	-	-	500,000	-	500,000
20309030 - 21419 Nsd - Academy Dr/Stone River	400,000	-	-	400,000	-	400,000
20309030 - 22003 Afflink Pl Storm Drainage	160,700	39,153	121,548	-	2,000,000	2,160,700
20309030 - 22024 Jwp Slope Stabilization	-	-	-	-	1,511,215	1,511,215
20309030 - 22027 Canyon Mill Road Turn Lane	-	-	-	-	175,000	175,000
20309030 - 22515 Neighborhood Storm Drainage	614,654	181,671	50,351	382,632	260,000	874,654
20309030 - 23001 2023 Citywide Resurfacing	-	-	-	-	2,137,500	2,137,500
20309042 - 18518 Tpd Renovations	5,419,542	5,298,644	84,855	36,043	-	5,419,542
20309050 - 18516 Infra Grant Match	700,000	-	-	700,000	-	700,000
20309050 - 21517 Short 16Th St Camera Install	12,000	5,790	-	6,210	-	12,000
20309070 - 23501 FY23 Equipment	-	-	-	-	1,218,000	1,218,000
20309073 - 17001 - 002 Mcfarland-Univ Blvd Signals	80,000	-	-	80,000	-	80,000

GENERAL FUND RFFI FUND SUMMARY

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
Active Projects & FY 2023 Adopted Projects (continued)						
20309080 - 20529 Historic Civil Rgts Acq & Repa	150,000	148,070	-	1,930	-	150,000
20318010 - 9990 Contingency	-	-	-	-	750,655	750,655
20319030 - 8010 Trans To Airport Fund	718,558	718,558	-	-	250,000	968,558
20319030 - 8055 Trans To General Fund	4,908,283	4,908,283	-	-	1,000,000	5,908,283
20309030 - 22546 PAL Gym Improvements	-	-	-	-	15,000	15,000
20305010 - 22012 MLK Jr. Elementary Basketball Court	-	-	-	-	35,000	35,000
20309030 - 22547 Resurface 6th Street - MLK to 30th Ave	-	-	-	-	37,500	37,500
20309030 - 22030 Downtown Lighting Masterplan	-	-	-	-	50,000	50,000
20309030 - 22029 Newtown Pocket Park	-	-	-	-	275,000	275,000
20309030 - 23002 CMP Lining	-	-	-	-	500,000	500,000
20304030 - 23503 IT Switch Replacement	-	-	-	-	250,000	250,000
TOTAL Active Projects & FY 2023 Adopted Projects	39,420,186	20,033,122	5,289,104	14,097,960	-	39,420,186



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Fund Overview

Fund Description: The Debt Trust Fund is classified as a major capital projects fund. Its purpose is to account for all General Fund warrant proceeds.

Funding Source: The Debt Trust Fund is funded through various bond financing and bond refundings.

FY 2023 Mayor Recommendations

<u>Life-to-date Contingency - 2019-A Warrant</u>		\$	100,000
	Neighborhood Drainage		100,000
Total Remaining Contingency		\$	-
<u>Life-to-date Contingency - 2020-A Warrant (ETF)</u>		\$	1,079,137
Total Remaining Contingency		\$	1,079,137

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
Active Projects & FY 2023 Adopted Projects						
22240040 - 31151 Fire Station #1	\$ 2,054,824	\$ 1,193,785	\$ -	\$ 861,039	\$ -	\$ 2,054,824
22240180 - 21506 19Th&20Th Ave Lighting Install	50,000	-	-	50,000	-	50,000
22240180 - 22515 Neighborhood Storm Drainage	-	-	-	-	100,000	100,000
22240180 - 8083 Trans To Pub Safety Capital	1,490,930	218,723	-	1,272,207	-	1,490,930
22240180 - 9990 Contingency - 2019A	100,000	-	-	100,000	(100,000)	-
22240190 - 16004 Mlk Blvd/Jk Warner Pkwy Impv	60,000	-	-	60,000	-	60,000
22240190 - 20009 Ss Manhole #6978 Repair - Ws	625,479	15,500	629,848	(19,869)	-	625,479
22240190 - 20527 Sewer Lateral Program	241,500	137,677	86,225	17,598	-	241,500
22240190 - 8083 Trans To Pub Safety Capital	701,881	(76,748)	-	778,629	-	701,881
22240250 - 16004 Mlk/Jwp Improvements 2020A	38,520,479	18,164,865	6,954,913	13,400,701	-	38,520,479
22240250 - 20563 Northern Riverwalk 2020A	6,118,027	5,687,397	8,098	422,532	-	6,118,027
22240250 - 20565 Western Riverwalk 2020A	5,720,798	1,479,658	853,797	3,387,343	-	5,720,798
22240250 - 20571 River District Park 2020A	8,566,861	7,585,257	907,808	73,796	-	8,566,861
22240250 - 9990 Contingency - 2020-A	1,079,137	-	-	1,079,137	-	1,079,137
22240270 - 16113 Univ Blvd Corridor Imprv	9,000,000	-	894,850	8,105,150	-	9,000,000
22240270 - 20021 Snow Hinton Park	5,000,000	-	-	5,000,000	-	5,000,000
22240270 - 20556 Tuscaloosa Tennis Center Etf	9,500,000	27,243	32,183	9,440,575	-	9,500,000
22240270 - 22500 Benjamin Barnes Ymca Etf	9,500,000	-	454,200	9,045,800	-	9,500,000
22240270 - 9990 Contingency - 2022A (Etf)	7,501,540	-	-	7,501,540	-	7,501,540
TOTAL Active Projects & FY 2023 Adopted Projects	105,831,456	34,433,358	10,821,922	60,576,177	-	105,831,456

Fund Overview

Fund Description: The Coronavirus Relief Fund is a non-major capital projects fund for financial reporting purposes. The purpose of this fund is to account for the funding received from the American Rescue Plan Act issued by President Biden to provide direct relief to Americans, contain COVID-19 and rescue the economy.

Funding Source: The Coronavirus Relief Fund is a direct allocation of federal aid based on the City's share of the U.S. population, metropolitan area basis and census income reporting. The total amount allocated to the City of Tuscaloosa is \$20,529,224.

FY 2023 Mayor Recommendations

➤	General Fund Revenue Losses:		
	• Contingency		\$ 2,455,427
	Total General Fund Revenue Loss Allocation		\$ 2,455,427
➤	Water and Sewer Fund Revenue Losses:		
	• Contingency		\$ -
	Total Water and Sewer Fund Revenue Loss Allocation		\$ -
➤	Elevate Fund Revenue Losses:		
	• Contingency		\$ 117,128
	Total Elevate Fund Revenue Loss Allocation		\$ 117,128
➤	WWRF Headworks Bar Screen Upgrades		\$ 2,572,555
	Remaining Total Allocation Awarded to the City of Tuscaloosa		\$ -

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
Active Projects & FY 2023 Adopted Projects						
70101000 - 17001 - 001 Mcfarld-Univ Blvd Utility Relo	\$ 122,536	\$ -	\$ -	\$ 122,536	\$ -	\$ 122,536
70101000 - 19525 Fire Station #5 Imp & Maint	200,000	21,968	-	178,032	-	200,000
70101000 - 21007 2021 Citywide Resurfacing	1,125,000	270,383	854,617	-	-	1,125,000
70101000 - 21024 Monnish Pk Restroom Refurb	120,000	-	-	120,000	-	120,000
70101000 - 21026 Phelps Center Maintenance	126,000	-	-	126,000	-	126,000
70101000 - 21039 Neighborhood Storm Drainage	750,000	353,302	25	396,673	-	750,000
70101000 - 22505 Fy 2022 Equipment - Ips	2,056,000	543,870	1,556,437	(44,307)	-	2,056,000
70101000 - 22507 Para - Ol' Colony Equipment	427,159	408,377	18,782	-	-	427,159
70101000 - 22508 It - Servers	97,000	-	-	97,000	-	97,000
70101000 - 22509 It - Technology Lifestyle	123,600	15,367	-	108,233	-	123,600
70101000 - 22510 It - Capital Expenditures	35,000	31,000	-	4,000	-	35,000
70101000 - 22511 Fire Station Improvements	105,000	9,315	-	95,685	-	105,000
70101000 - 22512 Fy 2022 Equipment - Tpd	2,559,000	936,567	1,123,725	498,707	-	2,559,000
70101000 - 22535 Tfr Dive Team Equipment	54,234	-	27,604	26,630	-	54,234
70101000 - 22536 Tpd Dive Team Equipment	67,072	21,818	8,958	36,296	-	67,072
70101000 - 9990 Contingency - Gf	2,346,737	-	-	2,346,737	(2,346,737)	-
70102040 - 21022 Jaycee Pk Pavilion & Restrml Rp	366,000	-	-	366,000	-	366,000
70102040 - 21023 Kaulton Pk Improvements	250,000	-	-	250,000	-	250,000
70102040 - 22507 Para - Ol' Colony Equipment	100,000	-	100,000	-	-	100,000
70102040 - 22513 Springbrook Park Walking Trail	32,400	-	-	32,400	-	32,400
70102040 - 9990 Contingency - Etf	117,128	-	-	117,128	-	117,128
70106000 - 18019 Campus Water Sys & Inst Upgr	4,550,000	2,020,837	2,510,667	18,496	-	4,550,000
70106000 - 18025 Lift Station #10 & 11 Upgrades	2,430,076	-	2,430,076	-	-	2,430,076
70106000 - 19015 WWTP Raw Sewage & Aeration Imp	-	-	-	-	2,346,737	2,346,737
TOTAL Active Projects & FY 2023 Adopted Projects	18,159,942	4,632,804	8,630,892	4,896,246	-	18,159,942

Fund Overview

Fund Description: The Water and Sewer Reserve for Future Improvement Fund is consolidated as part of the Water and Sewer Fund for financial reporting purposes. This fund holds the water and sewer reserve balance which as of September 30 of each fiscal year should be a minimum of thirty percent of the prior year audited water and sewer operating expenses.

Funding Source: The Water and Sewer Reserve for Future Improvement Fund is primarily funded through the annual surplus transfers. The surplus transfer is calculated in March of each year once the financial statements are completed and the external auditors have issued their opinion.

FY 2023 Mayor Recommendations

<u>Life-to-date Contingency</u>	\$ 33,000
<u>Life-to-date Contingency - 10-Year Plan</u>	\$ 1,526,054
<u>Transfer From Water & Sewer</u>	\$ 1,100,000
<u>FY 2023 Allocation - 10-Year Plan</u>	\$ 2,628,891
➤ Future Debt Service	4,154,945
➤ FY23 Equipment	1,100,000
Total Remaining Contingency	<u>\$ 33,000</u>

WATER & SEWER RFFI FUND

SUMMARY

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
Active Projects & FY 2023 Adopted Projects						
61200085 - 1614 Transfer Frm W&S	\$ (27,563,413)	\$ (57,820,064)	\$ -	\$ 30,256,652	\$ (3,728,891)	\$ (31,292,304)
61207040 - 16044 Cypress Crk Ave E- Sidewlk II	72,133	32,245	2,227	37,661	-	72,133
61207040 - 611185 Contingency	33,000	-	-	33,000	-	33,000
61207040 - 611186 Contingency - 10-Year Plan	1,526,054	-	-	1,526,054	2,628,891	4,154,945
61209030 - 17001 - 001 Mcfarld-Univ Blvd Utility Relo	2,994,759	-	11,586	2,983,173	-	2,994,759
61209030 - 17055 Channing Park Sewer	150,000	-	-	150,000	-	150,000
61209030 - 18025 Lift Station #10	601,234	-	601,234	(0)	-	601,234
61209030 - 18507 - 001 Srf Administration - 10 Yr Pln	173,000	121,529	51,471	-	-	173,000
61209030 - 18507 2018 Srf Administration	373,300	371,779	1,521	-	-	373,300
61209030 - 19015 Wwtp Raw Sewage & Aeration Imp	2,201,719	1,197,406	1,004,313	0	-	2,201,719
61209030 - 19017 Woodland Hills Sewer Upgrade	150,000	48,468	-	101,532	-	150,000
61209030 - 19049 Greensboro Ave. 200 Block Repa	442,000	378,379	63,547	74	-	442,000
61209030 - 19050 Lift Station #22 & #73 Project	45,000	32,640	12,360	0	-	45,000
61209030 - 20056 Ls#42 Odor Control	62,300	49,840	12,460	-	-	62,300
61209030 - 21012 Ls #43 & #68 Capacity Upgrades	136,333	49,923	86,409	-	-	136,333
61209030 - 21020 Ls #35 Capacity Upgrades	7,500	7,460	40	-	-	7,500
61209030 - 21072 Aldot Us11 Bridge Utility Conf	142,401	11,338	5,759	125,304	-	142,401
61209030 - 21507 Utlty Reloc Wtrmln Rd To Rice	810,218	213,315	516,190	80,713	-	810,218
61209040 - 20520 Fletcher Plant Upgrade	1,151,812	767,981	383,831	-	-	1,151,812
61209040 - 21533 North River Raw W Repair	675,465	676,756	-	(1,291)	-	675,465
61209040 - 21534 Westervelt Ss Rw Line Repair	666,568	667,691	-	(1,123)	-	666,568
61209040 - 23501 FY 2023 Equipment	-	-	-	-	1,100,000	1,100,000
61209041 - 18500 Wwtp Boiler Upgrade Project	1,397,819	717,717	620,017	60,085	-	1,397,819
61209041 - 19517 Primary Solids Handling Pump	35,850	33,050	2,800	-	-	35,850
61209041 - 20528 Water Treatmt Plnt Cap Impr Pr	265,991	251,058	-	14,933	-	265,991
61209041 - 21504 Switch Gear & Transformer Repa	150,000	130,198	19,802	-	-	150,000
61209050 - 17536 Ips Equip- Lease Balloon Resv	548,491	-	-	548,491	-	548,491
61209050 - 17558 Ips Admin Equip-Lease Payment	330,524	885,679	-	(555,155)	-	330,524
61209050 - 17559 Ips-Admin-Lease Pmt Interest	97,440	77,211	-	20,228	-	97,440
61209050 - 21500 Fy21 Vehicles & Equip (Ips)	490,000	444,850	143	45,006	-	490,000
61209071 - 19513 Water Meter Upgrades Ph 2	1,596,964	666,097	233,867	697,000	-	1,596,964
61209073 - 17012 Sr-69/Skyland Util Relocations	5,287,519	396,338	226,640	4,664,541	-	5,287,519
61227011 - 610540 Easement Acquisitions	229,496	208,871	7,272	13,353	-	229,496
TOTAL Active Projects & FY 2023 Adopted Projects	(4,718,523)	(49,382,245)	3,863,491	40,800,232	-	(4,718,523)

Fund Overview

Fund Description: The Debt Trust Fund is classified as a major capital projects fund. Its purpose is to account for all Water & Sewer Fund warrant proceeds.

Funding Source: The Debt Trust Fund is funded through various bond financing and bond refundings.

FY 2023 Mayor Recommendations

<u>Life-to-date Contingency</u>	\$ 3,056,403
Total Remaining Contingency	<u>\$ 3,056,403</u>

WATER & SEWER DEBT TRUST

FUND SUMMARY

Account	Current Budget	Actual	Encumbrances	Current Available	2023 Budget	Revised Budget
Active Projects & FY 2023 Adopted Projects						
62240280 - 18021 Ed Love Raw Water Upgrade Ph1	\$ 19,500,000	\$ -	\$ 18,499,879	\$ 1,000,121	\$ -	\$ 19,500,000
62240280 - 20009 Ss Manhole #6978 Repair	5,000,000	-	-	5,000,000	-	5,000,000
62240280 - 20028 Brooksdale Dr Ss Imprv	700,000	-	-	700,000	-	700,000
62240280 - 21041 Lift Station #22	500,000	-	-	500,000	-	500,000
62240280 - 21051 Ls #15 & #42 Eng Study	400,000	-	-	400,000	-	400,000
62240280 - 21055 Digester Mixing Upgrades	700,000	-	-	700,000	-	700,000
62240280 - 22005 Garner Road Cipp Line	4,300,000	-	-	4,300,000	-	4,300,000
62240280 - 22543 Water Meter Upgrades/Ami	3,500,000	-	-	3,500,000	-	3,500,000
62240280 - 9990 Contingency	3,053,403	-	-	3,053,403	-	3,053,403
TOTAL Active Projects & FY 2023 Adopted Projects	37,653,403	-	18,499,879	19,153,524	-	37,653,403