

FISCAL YEAR 2024

INVESTING *IN OUR FUTURE*
& DELIVERING *ON OUR PROMISES*
MAYOR'S BUDGET RECOMMENDATION





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Presented By:
Walter Maddox
Mayor

Matthew Wilson
Councilor (District 1)

Norman Crow
Councilor (District 3)

Kip Tyner
Councilor (District 5)

Raevan Howard
Councilor (District 2)

Lee Busby
Councilor (District 4)

John Faile
Councilor (District 6)

Cassius Lanier
Councilor (District 7)

Department Heads

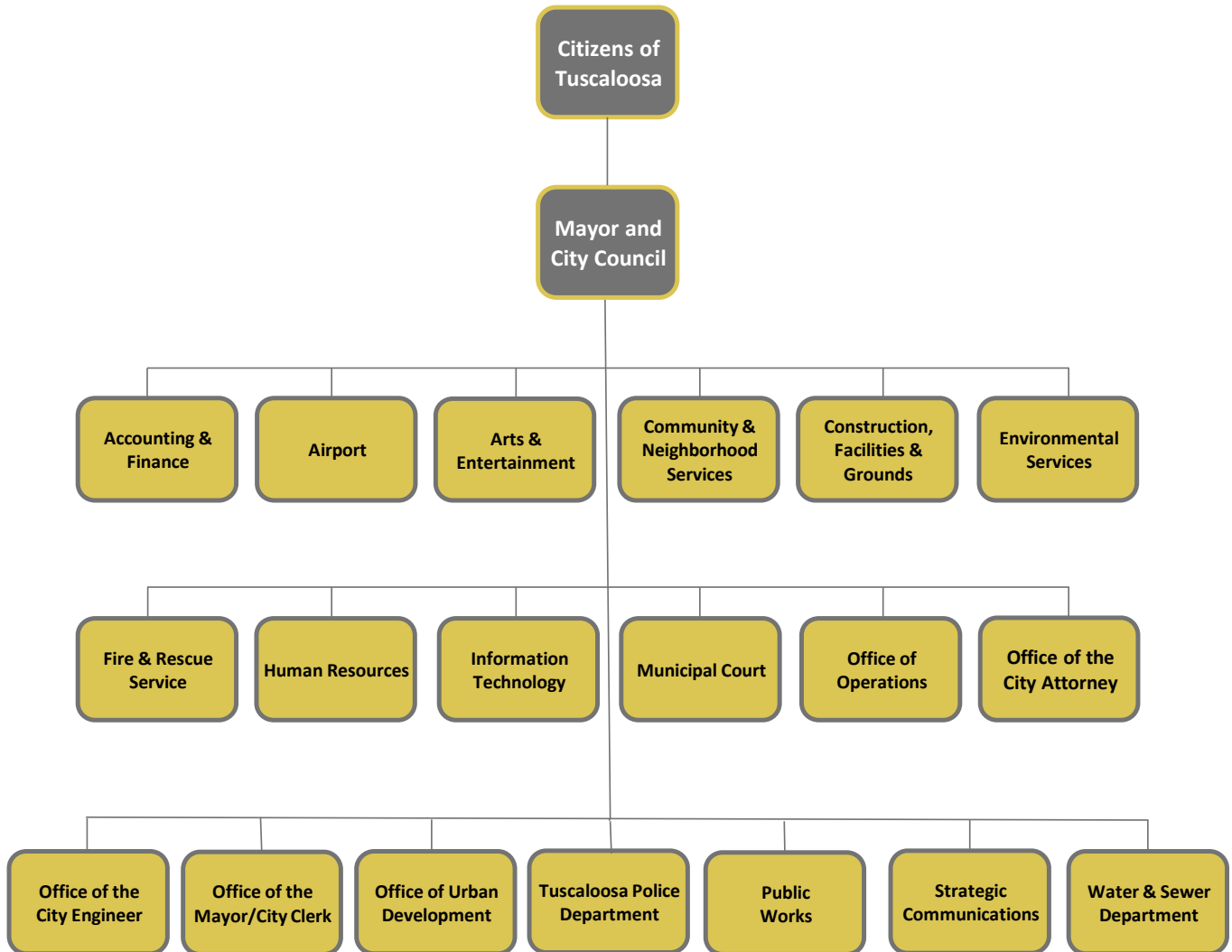
Accounting & Finance	Carly Standridge	Municipal Court	Jessica Junkin (Acting)
Airport	Jeff Powell	Office of the City Attorney	Scott Holmes
Arts & Entertainment	Kay Day	Office of the City Engineer	Bryan Gurney (Acting)
Community & Neighborhood Services	LaParry Howell	Office of Operations	Brendan Moore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

Budget Team

Carly Standridge - Chief Financial Officer
Becky Scheeff - Deputy Chief Financial Officer
London Jenkins - Director of Budgets & Strategic Planning
Blake Duvall- Associate Director of Budgets & Strategic Planning
Dana Pigg- Grants Manager
Bridgette Riter - Senior Accountant
Lori Lietch - Senior 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, 2022

Christopher P. Morill

Executive Director



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August 15, 2023

Councilors,

It is my honor to submit to you my proposed fiscal year 2024 annual operating budgets for the General Fund, Elevate Tuscaloosa Fund and Water and Sewer Fund. These budgets were prepared in accordance with City ordinances which require the Mayor to submit to the City Council an annual budget recommendations no later than August 31st.

Dozens of dedicated team members made these budget recommendations possible and I would like to thank them for their hard 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, the achievement of our core beliefs and continues my priority of investing in our future and delivering on promises.

Current Financial Environment

Throughout fiscal year 2022 the City saw large increases in sales taxes collections in the most part due to the high inflationary environment. This extreme revenue growth slowed during fiscal year 2023, as consumer spending cooled and inflation trajectory began to flatten. Major revenue collections, specifically City and County sales taxes and business licenses, are now showing nominal amounts of growth as compared to the prior fiscal year budget, and projections for these revenue streams based on these trends are reflected in the fiscal year 2024 budget proposal. Growth in the Simplified Sellers Use Tax, the State's program to capture taxes from internet sales transactions, remains steady and ever-increasing as significant growth is projected for fiscal year 2024 even as analyses show that the City is still losing out on revenue from actual transactions occurring within our jurisdiction. Lodging taxes continue to remain stable, which is a direct reflection of our healthy tourism economy.

One notable major revenue source that we have seen a decline in is building permits. Requests for permits have slowed showing a 10% revenue decline since 2019. The fiscal year 2023 budget showed a reduction in this revenue line item and unfortunately, I am again recommending a reduction for FY24.

Overall, our outlook is strong and stable. Our revenue projections, and therefore overall budget, is conservative with minimal projected growth to account for unanticipated economic changes in the future.

Fiscal Year 2024 Proposed Budget Highlights

Employee Investment

As the economy has recovered from the pandemic, unprecedented inflation emerged along with a hot labor market. Across the nation, businesses have seen high turnover and smaller applicant pools, with the City being no exception. In order to continue our investment in our greatest

assets, our employees, my budget includes an 8.6% COLA for all employees, along with a full step increase (1.5% for non-public safety and 2.5% for public safety).

Additionally, this year's budget includes no increases to health insurance rates, as to not add any financial burdens on our employees.

Public Safety

Police retention and recruitment has become a crisis facing our entire nation. Over the last few years, the City has seen high turnover rates, along with lackluster responses to our recruitment efforts. Generational differences in preferences for work-life balance, the public's image of law enforcement, along with competing area agencies have made it difficult to recruit and retain qualified candidates.

In an effort to hire and retain the best and most qualified officers, in March 2023 the Council approved a \$3 million take home car program, allowing most officers to drive their vehicles home. Further, the Council unanimously approved a \$10,000 retention bonus for all sworn officers to be paid out in September 2023, a \$3 million initiative. These actions display your ongoing commitment to public safety and solving the issues that we currently face.

As part of the fiscal year 2024 budget, I am continuing my recommendation of a \$5,000 signing bonus for new police officers, \$2,000 to be paid after completion of the probationary period of employment, \$1,500 paid after completion of second year of employment and \$1,500 paid after third year of employment. In addition, a \$2,500 referral bonus is included for current employees who refer a new patrol officer to the TPD.

Further, the City continues to make strides towards converting the current Police and Fire Pension plan to Retirement Systems of Alabama, with a goal date for conversion being October 1, 2026. As part of my budget recommendation, a total of \$1,917,657 is will be set aside in the Public Safety escrow, with a cumulative balance of \$5,513,427.

Equipment

As part of my budget proposal, I am recommending a total of \$4.1 million be allocated for equipment needs, with \$1.4 million in equipment allocations to one of our newest departments, Construction Facilities and Grounds (CFG). In addition, funding for a garbage truck for Environmental Services (ESD), patrol boat for Tuscaloosa Police Department (TPD) and IT data storage and security camera replacement is included in my proposal. A full breakdown of the equipment recommendations can be found in this document.

Water and Sewer

As part of the City's ten-year Water and Sewer capital plan and per Council resolution adopted in fiscal year 2022, I have included in my budget recommendation a 9% Water and Sewer rate increase (6% to fund capital needs plus 3% for the consumer price index increase that funds cost increases in Water and Sewer operations). The ten-year plan will implement a significant

investment in our infrastructure totaling approximately \$250 million by 2031. These investments will ensure clean drinking water, provide reinvestment in the infrastructure for businesses and industries and expand opportunities for home and commercial growth.

Elevate Tuscaloosa

The fiscal year 2024 Elevate Tuscaloosa budget proposal continues our promise to invest in bold projects that will create a brighter future for our City. My proposal includes continued funding towards education, including \$765,000 for dual enrollment scholarships, \$378,851 for Tuscaloosa Pre-K initiative, \$286,110 for Summer Learning Academies and \$525,000 for TCS Athletic Excellence Fund. Connectivity projects include \$4,000,000 for University Blvd Corridor improvements, \$1,500,000 for the Western Riverwalk, \$1,000,000 for TCL airport grant matches, \$500,000 for Skyland Blvd Streetscaping and \$150,000 for Downtown, Riverfront and workforce transit. Tourism and parks recommendations include \$500,000 in professional services for the Saban Center along with \$1,000,000 for Bowers Park.

Conclusion

The fiscal year 2024 budget provides Council and Citizens an overview of the City's resources and cost of providing those services. Financial transparency is imperative and with that, the budget document that follows is provided to you and our Citizens to outline my budget recommendations in detail.

The preparation of the FY 2024 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.

Walt Maddox
Mayor



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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.

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, the General Fund Reserve, 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 10 percent of the General Fund revenue 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 percent 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.

Capital Expenditures

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

Listed below are the capital expenditures included in the FY 2024 budget, as well as the funding sources for those items.

FY 2024 Revenue Sources for Capital Expenditures	
General Fund	\$ 957,001
Water and Sewer Fund	200,000
General Fund Reserve for Future Improvements (GF-RFFI)	2,566,325
Water and Sewer Reserve for Future Improvements (WS-RFFI)	100,000
American Rescue Plan Act (ARPA)	284,000
Total Capital Expenditure Revenue Sources	\$ 4,107,326

Listed below are the FY 2024 capital expenditure allocations, split out by General Fund and Water/Sewer.

FY 2024 Capital Equipment Allocation – General Fund Departments	
(2) U Mount Blower - CFG	\$ 12,000
(3) 42/48" Zero Turn Mower - CFG	57,000
96" Zero Turn Mower - CFG	40,000
Herbicide Spray Unit - CFG	10,000
(3) UTV with Dump Bed - CFG	75,000
(2) Squad Truck - CFG	300,000
(4) Pickup Trucks - CFG	\$160,000
(8) ½ Ton Truck with Utility Bed - CFG	350,000
(3) ¾ Ton Truck with Utility Bed - CFG	180,000
Enclosed Trailer - CFG	15,000
60" Zero Turn Mower - CFG	25,000
(3) 42" Walker Mower - CFG	57,000
60" Zero Turn Mower - CFG	20,000
Side by Side with Dump Bed - CFG	25,000
(2) IMOP - CFG	12,110
FY 2024 Capital Equipment Allocation – General Fund Departments (cont.)	

Capital Expenditures

Mig Welder - CFG	3,899
Scissor Lift - CFG	22,000
SUV - CFG	45,000
Small Equipment - CFG	20,000
Garbage Truck - ESD	412,316
Public Safety Radio System Payment – Year 5 of 7 - IT	957,001
IT Storage (SAN) Replacement (City Hall/911) - IT	600,000
Camera Replacement - IT	225,000
Boat - TPD	284,000
Total Capital Expenditures – General Fund	\$ 3,907,326

FY 2024 Capital Equipment Allocation – Water & Sewer Departments	
WRRF Raw Sewage Pump Replacement	\$ 200,000
Total Capital Expenditures – Water & Sewer Department	\$ 200,000

FY 2024 Capital Equipment Allocation – Total by Department	
Construction, Facilities, & Grounds	\$ 1,429,909
Environmental Services	412,315
Information Technology	1,782,001
Police	284,000
Water & Sewer Department	200,000
Total Capital Expenditures Allocation	\$ 4,107,326

With the exception of the following recurring payments, all capital expenditures included in the FY 2024 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 2024 payment of \$936,001 will be the fifth payment of the seven.

The City of Tuscaloosa's proposed FY 2024 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 currently balanced with revenues projected to be \$190,585,014. Compared to the FY 2023 original budget, the proposed FY 2024 budget represents an overall budgetary increase of 8.73% for revenues and expenditures.

General Fund Revenues FY 2024 Budget Summary					
Revenue Category	2022 Actual	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 98,991,392	\$ 97,703,805	\$ 103,349,050	\$ 5,645,245	5.78%
Licenses and Permits	25,533,083	25,449,500	26,050,965	601,465	2.36%
Fines and Penalties	2,069,595	1,664,800	1,719,392	54,592	3.28%
Use of Property	150,321	135,000	264,560	129,560	95.97%
Charges for Services	1,386,153	2,036,000	2,719,224	683,224	33.56%
Intergovernmental	27,050,159	24,685,573	26,161,000	1,475,427	5.98%
Other Operating	1,360,490	874,000	1,737,352	863,352	98.78%
Transfers from Other Funds	20,206,434	19,811,849	21,476,283	1,664,434	8.40%
Cost Reimbursements	3,180,935	2,928,629	7,107,188	4,178,559	142.68%
Total	\$ 179,928,562	\$ 175,289,156	\$ 190,585,014	\$ 15,295,858	8.73%

General Fund Revenue Highlights

Sales and Use Tax - \$88,215,250, net of rebates

- » The City's largest revenue source that comprises over 46% of all General Fund revenues.
- » Revenue includes city and county sales tax and various use, alcohol, and tobacco related taxes.
- » Budgeted City sales tax collections increased by \$2,067,000 compared to fiscal year 2023 original budget, a 4.59 % increase.
- » Budgeted County sales tax collections increased by \$1,412,000 compared to fiscal year 2023 original budget, a 6.8% increase.
- » Simplified Sellers Use Tax (SSUT), the State of Alabama program that captures and distributes taxes based on internet sales, increased by \$1,406,000, representing a 22.93% increase over the FY 2023 original budget.
- » Use Tax collections increased by \$545,000 compared to fiscal year 2023 revised budget, an 10.17% increase.

Business Licenses - \$24,934,715, net of rebates

- » License revenue is the second largest revenue source, comprising approximately 13% of all General Fund Revenues.
- » Revenue includes business, alcoholic beverage, fire and life insurance licenses.

Property Taxes - \$21,934,800, 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.
- » \$20,050,800 is budgeted for real and personal property taxes (net of rebates), an increase of 1% compared to prior year budget.
- » \$1,884,000 is budgeted for automobile property taxes, an increase of 12% compared to prior year original budget.

Environmental Services Fees (garbage, trash and recycling) - \$2,994,224

- » A rate increase of \$2.50 for residential and \$2.00 for commercial is included in the fiscal year 2024 budget bringing the garbage cart rate to \$7.75 and \$35.35, respectively. These rates are subsidized with a \$5,000,000 transfer from the Elevate Tuscaloosa Fund. All additional residential carts are charged at the unsubsidized rate of \$33.35.
- » Recycling cost reimbursement revenues are budgeted at \$250,000.

General Fund Expenditures FY 2024 Budget Summary					
Department	2022 Actual	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 5,198,772	\$ 4,167,849	\$ 4,297,638	\$ 129,789	3.11%
Airport	172,162	683,040	827,965	144,925	21.22%
Arts & Entertainment	2,968,833	3,004,410	3,737,329	732,919	24.39%
Community & Neighborhood Services	502,389	707,218	815,520	108,302	-12.60%
Construction, Facilities & Grounds	7,441,751	12,292,099	13,791,129	1,499,030	-12.60%
Council	463,875	615,438	644,588	29,150	-12.60%
Environmental Services	8,171,444	9,044,668	9,863,730	819,062	-12.60%
Fire Rescue	30,409,066	31,719,222	34,403,510	2,684,288	8.46%
Human Resources	2,426,274	3,722,647	3,565,930	(156,717)	-4.21%
Information Technology	5,214,518	7,037,467	8,030,316	992,849	14.11%
Municipal Court	1,181,713	1,183,626	1,293,970	110,344	9.32%
Office of Operations	12,684	1,146,135	1,065,253	(80,882)	-7.06%
Office of the City Attorney	2,105,888	2,321,286	2,653,616	332,330	14.32%
Office of the City Engineer	2,339,832	2,602,182	2,739,804	137,622	5.29%
Office of the Mayor	724,526	805,596	847,976	42,380	5.26%
Office of Urban Development	3,771,013	3,683,121	3,874,354	191,233	5.19%
Police	36,223,732	39,252,473	41,689,356	2,436,883	6.21%
Public Works	15,227,080	11,168,449	12,176,905	1,008,456	9.03%
Strategic Communications	1,128,364	1,829,580	1,981,008	151,428	8.28%
Other Operating	25,506,734	25,632,184	28,685,771	3,053,587	11.91%
Agencies	11,859,969	12,670,466	13,599,346	928,880	7.33%
Total	\$ 163,050,618	\$ 175,289,156	\$ 190,585,014	\$ 15,295,858	8.73%

General Fund Expenditure Highlights

Departments were tasked with level funding their operational budgets using FY 2023 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. All budget revisions related to the reorganization that took place in FY 2023 have been factored in to the department's level funding amount.

Highlights for FY 2024

Investment in Employees

- » An 8.6% cost of living adjustment for all City employees including public safety personnel is included in the proposed budget. In addition, a 2.5% step increase for public safety and a 1.5% step increase for all non-public safety is included in the budget recommendation.
- » \$1,917,657 is budgeted as an escrow for the conversion of the Fire and Police Pension plan to RSA.

Health Insurance

- » The proposed FY 2024 budget does not include any increase for health insurance premiums from Blue Cross Blue Shield.

Capital Equipment Investments

- » The proposed FY 2024 budget includes a transfer to the Public Safety Capital Fund in the amount of \$936,001 for the fifth 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.

Departmental Budgets

- » Departments were asked to level fund their FY 2024 budget requests from the FY 2023 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Any budget revisions that took place related to the City reorganization in FY 2023 was factored in to the department's level funded budget.

General Fund Expenditure Highlights (continued)

Agencies

- » Agencies were level funded with their contract amounts beginning January 1, 2023 with the following exceptions:
- Decrease of \$25,000 to Community Service Programs of West Alabama for calendar year 2024.
 - Funded new agency, The Ivy Foundation, with \$25,000 for calendar year 2024.
 - Funded new agency, Freedom Farms, with \$250,000 for calendar year 2024 through opioid funding.
 - Funded new agency, Kentuck, with \$20,000 for calendar year 2024.
 - Increased Tuscaloosa City Schools funding by \$50,000 for Zone Initiative for calendar year 2024.
 - Increase Tuscaloosa Spay & Neuter Incentive Program (TNSIP) by \$10,170 for calendar year 2024.
 - Decrease Lift Alabama, Inc. by \$20,000 for calendar year 2024.
 - Increased Skilled Trades of West Alabama by \$50,000 for calendar year 2024 (previously funded through Elevate).
 - Decrease PRIDE of Tuscaloosa by \$12,400 for calendar year 2024.
 - Decrease Schoolyard Roots by \$18,600 for calendar year 2024.
 - Increase West Alabama Regional Commission by \$17,460 for calendar year 2024 for increase in calculated dues.
 - Decrease Tuscaloosa Educational Foundation by \$5,000 for calendar year 2024.
 - Increase Tuscaloosa Public Library Special Appropriation for Weaver Branch by \$108,867 for calendar year 2024.
 - Decrease Tuscaloosa Tourism and Sports by \$85,000 due to one time special appropriation for calendar year 2023.
 - Decrease Easterseals West Alabama by \$35,714 due to 7 year commitment ending fiscal year 2023.
 - Decrease of \$12,400 for agencies awarded for calendar year 2023, but did not submit an application for 2024.

Contingency

- » The FY 2024 proposed budget provides a contingency balance of \$500,000.

Debt Service and other commitments

- » The FY 2024 debt service budget increased by \$4,049,368 compared to the FY 2023 budget. Overall, debt service represents about 7% of the total FY 2024 budget. The increase is due to the 2022-C debt issuance for the McWright's Ferry Road Improvements, along with the first installment for the purchase of Lake Nicol property. The 2022-C debt issuance is fully reimbursed for the Tuscaloosa County Road Improvement Commission (TCRIC).
- » \$675,000 is budgeted for incentive obligations between the Mercedes-Benz plant, the City of Tuscaloosa, the City of Northport and Tuscaloosa County.
- » \$1,615,582 in transfers from other funds is budgeted as a revenue to offset debt service obligations of other City funds. This includes an annual transfer of \$500,00 from the Alabama Trust Fund for the 2014-A debt issuance, \$250,000 (0.5% of lodging tax) transfer from the Tourism Capital Fund for the 2014-A debt issuance, and \$865,582 from the River District Fund for 52% of the 2016-B Refunding for Amphitheater debt service.
- » \$5,714,172 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 2024. This is the fifth of seven payments for the lease.

General Fund Debt Service FY 2024 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2014-A	1,280,000	201,500	1,481,500	4,030,000	July 2026
2014-C Refunding (2005)	110,000	20,045	130,045	580,000	January 2032
2016-A	765,000	1,108,445	1,873,445	28,690,000	April 2046
2016-B Refunding (2007A & 2009)	735,000	929,581	1,664,581	28,970,000	October 2038
2019-A Refunding of 2010-A	1,005,000	437,850	1,442,850	9,385,000	July 2031
2019-B Refunding of 2012-A, 2012-B & 2014-A, 2014-C	490,000	331,106	821,106	12,155,000	April 2039
2020-A (reimbursed by TCRIC)	683,730	1,215,836	1,899,566	33,306,960	October 2050
2020-B Refunding of 2012-B	20,000	49,886	69,886	2,455,000	July 2035
2022-C (reimbursed by TCRIC)	945,000	2,869,606	3,814,606	62,885,000	October 2052
Patriot Parkway Installment	170,386	-	170,386	681,544	October 2026
Renasant Bank Lease Purchase	40,000	-	40,000	120,000	October 2025
Lake Nicol Property	225,000	15,750	240,750	450,000	December 2024
Total	\$ 6,469,116	\$ 7,179,605	\$ 13,648,721	\$ 183,708,504	

General Fund Expenditure Highlights (continued)

General Fund Other Commitments FY 2024 Budget Summary				
Commitments	Type	Annual Payment	Remaining Balance	Final Payment Date
Project Crimson	Incentive Obligation	\$ 425,000	\$ 1,700,000	October 2026
Project Five Star	Incentive Obligation	250,000	1,000,000	October 2026
Public Safety Radio Lease	Interfund Loan/Capital Lease	936,001	2,808,005	December 2025
TPD Body Camera Lease	Capital Lease	544,029	1,632,088	September 2026
Total		\$ 2,155,030	\$ 7,140,093	

Police Jurisdiction Calculation

Each fiscal year during the budget process, the Chief Financial Officer or his designee will calculate the approximate costs of police jurisdiction services based on prior year's operational costs. The total amount of licenses & permit fees collected in the police jurisdiction shall not be an amount greater than the costs of services provided to the police jurisdiction. Below is the annual calculation required. The license & permitting revenues received in the police jurisdiction (7,480,539) did not exceed the costs expended (\$9,678,688).

Police Jurisdiction Calculation September 30, 2022 Projection			
Department	Allocation to Police Jurisdiction	Cost Reimbursements	Net Costs
Fire	\$ 5,924,947	\$ 12,591	\$ 5,912,356
Fire - Paramedics	596,667	72,842	523,825
Police	2,750,016	-	2,750,016
Urban Development	617,979	125,487	492,491
Total Allocation to Provide Services	\$ 9,889,609	\$ 210,921	\$ 9,678,688
License & Permitting Revenue in Police Jurisdiction			\$ 7,480,539

GENERAL FUND SUMMARY

Account Category	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
GENERAL FUND REVENUES					
Taxes	98,991,392	97,703,805	97,703,805	85,447,218	103,349,050
Licenses and Permits	25,533,083	25,449,500	25,449,500	26,254,948	26,050,965
Fines and Penalties	2,069,595	1,664,800	1,811,934	1,772,663	1,719,392
Use of Property	150,321	135,000	135,000	138,187	264,560
Charges for Services	1,386,153	2,036,000	2,036,000	1,256,004	2,719,224
Intergovernmental Revenues	27,050,159	24,685,573	24,780,451	16,275,314	26,161,000
Other Operating	1,360,490	874,000	1,036,246	67,378,730	1,737,352
Transfers from Other Funds	20,206,434	19,811,849	19,811,849	133,584	21,476,283
Cost Reimbursements	3,180,935	2,928,629	3,842,533	2,335,842	7,107,188
TOTAL GENERAL FUND REVENUES	179,928,562	175,289,156	176,607,318	200,992,491	190,585,014
GENERAL FUND EXPENDITURES					
Accounting and Finance	5,198,772	4,167,849	4,083,792	2,958,554	4,297,638
Airport	172,162	683,040	675,755	536,337	827,965
Arts & Entertainment	2,968,833	3,004,410	3,112,610	2,452,145	3,737,329
Community & Neighborhood Services	502,389	707,218	780,558	584,584	815,520
Construction, Facilities, & Grounds	7,441,751	12,292,099	12,116,281	8,974,912	13,791,129
Council	463,875	615,438	617,438	340,179	644,588
Environmental Services	8,171,444	9,044,668	9,420,719	6,748,763	9,863,730
Fire Rescue	30,409,066	31,719,222	32,052,741	26,602,468	34,403,510
Human Resources	2,426,274	3,722,647	3,731,932	2,599,935	3,565,930
Information Technology	5,214,518	7,037,467	7,537,083	5,555,747	8,030,316
Municipal Court	1,181,713	1,183,626	1,181,508	896,706	1,293,970
Office of Operations	12,684	1,146,135	1,146,135	918,989	1,065,253
Office of the City Attorney	2,105,888	2,321,286	2,321,288	1,768,730	2,653,616
Office of the City Engineer	2,339,832	2,602,182	2,492,646	1,737,363	2,739,804
Office of the Mayor	724,526	805,596	821,090	630,037	847,976
Office of Urban Development	3,771,013	3,683,121	3,667,561	2,549,288	3,874,354
Police	36,223,732	39,252,473	38,896,445	30,765,132	41,689,356
Public Works	15,227,080	11,168,449	11,298,609	8,945,271	12,176,905
Strategic Communications	1,128,364	1,829,580	1,825,157	1,402,753	1,981,008
Other Operating	25,506,734	25,632,184	26,387,849	83,886,881	28,685,771
Agencies	11,859,969	12,670,466	12,979,199	10,644,049	13,599,346
TOTAL GENERAL FUND EXPENDITURES	163,050,618	175,289,156	177,146,397	201,498,824	190,585,014

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TAXES						
10100050-0101	Sales Tax	45,844,459	45,039,000	45,039,000	36,953,537	47,106,000
10100050-0101	Additional Sales Tax - Alcohol	10,478	75,888	75,888	33,159	51,250
10100050-010101	S/T Rebate - Legacy Park	(472,426)	(580,000)	(580,000)	(239,038)	(470,000)
10100050-010102	S/T Rebate - Constr Mitigation	(91,455)	-	-	-	-
10100050-010103	S/T Rebate - Alberta Conv Store	-	(18,000)	(18,000)	(26,657)	(54,000)
10100050-0102	Use Tax	5,584,870	5,357,000	5,357,000	4,676,840	5,902,000
10100050-0103	Sales Tax Liquor	199,154	210,000	210,000	147,859	210,000
10100050-0104	Sales Tax Pen & Int	221,943	200,000	200,000	202,959	220,000
10100050-0105	Use Tax - Internet	6,235,180	6,131,000	6,131,000	4,850,477	7,537,000
10100050-0201	Ad Valorem Tax	20,248,785	20,237,000	20,237,000	20,620,631	20,433,000
10100050-020101	AV/T Rebate - Embassy Suites	(106,070)	(106,100)	(106,100)	(106,070)	(106,100)
10100050-020102	AV/T Rebate - Hotel Indigo	(31,212)	(31,300)	(31,300)	(30,385)	(31,300)
10100050-020103	AV/T Rebate - Legacy Park	(101,150)	(136,100)	(136,100)	-	(134,000)
10100050-020105	AV/T Rebate - SunSouth	(4,673)	(4,700)	(4,700)	(4,673)	(4,700)
10100050-020106	AV/T Rebate - Alamite	-	(106,100)	(106,100)	-	(106,100)
10100050-0202	Ad Valorem Tax Auto	1,732,820	1,685,000	1,685,000	1,427,552	1,884,000
10100050-0302	Liquor Tax	3,029,144	2,859,000	2,859,000	2,431,853	3,163,000
10100050-0303	Wine Tax	94,899	100,000	100,000	69,645	96,000
10100050-0304	Rental Tang Per Prop T	1,122,423	1,102,000	1,102,000	879,874	1,166,000
10100050-0306	Lodging Tax	10,216,502	10,550,000	10,550,000	7,755,361	10,776,000
10100050-030601	L/T Rebate - Embassy Suites	(498,318)	(466,000)	(466,000)	(200,233)	(471,000)
10100050-030602	L/T Rebate - Hotel Indigo	(172,779)	(172,000)	(172,000)	(82,579)	(177,000)
10100050-030603	L/T Rebate - Homewood Suites	(295,482)	(250,000)	(250,000)	(151,021)	(319,000)
10100050-030604	L/T Rebate - AC Marriot	(482,178)	(430,000)	(430,000)	(214,917)	(471,000)
10100050-030605	L/T Rebate - Alamite	(6,501)	(172,260)	(172,260)	(79,971)	(205,000)
10100050-0308	Tobacco Tax	605,158	592,000	592,000	427,801	558,000
10100050-0309	Dwelling Tax	3,822,441	3,668,000	3,668,000	3,047,990	-
10100050-0309	Dwelling Tax - PS Pay Plan	846,469	1,718,477	1,718,477	1,356,357	5,835,000
10100050-0311	Audits	956,679	250,000	250,000	1,264,387	400,000
10100050-0312	Lodging Tax - S/T Rentals	482,235	402,000	402,000	436,480	561,000
TOTAL TAXES		98,991,392	97,703,805	97,703,805	85,447,218	103,349,050

**GENERAL FUND
REVENUES**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
LICENSES AND PERMITS						
10100055-0401	Privilege License	22,391,223	22,573,000	22,573,000	23,351,957	23,320,000
10100055-40102	B/L Rebate - SWJ Technology	(7,762)	(10,000)	(10,000)	(8,479)	(9,000)
10100055-0402	Life Insurance License	774,516	800,000	800,000	959,385	720,000
10100055-0403	Fire Insurance License	248,194	245,000	245,000	205,621	210,000
10100055-0404	Alcoholic Bev License	135,425	120,000	120,000	114,525	120,000
10100055-0405	Filing Fee	25,745	16,000	16,000	13,320	19,000
10100055-0406	Franchise License	206,775	130,000	130,000	207,775	104,715
10100055-0407	Penalties	340,943	175,000	175,000	355,962	250,000
10100055-0409	Business Privilege License	211,004	200,000	200,000	1,450	200,000
10100055-0411	Sm Cell Facility Wireless Fees	11,550	10,000	10,000	-	-
10100055-0412	Queuing Permits	-	-	-	3,750	3,750
10100055-0502	Building Permits	1,294,970	1,169,000	1,169,000	1,030,223	1,091,000
10100055-50201	Bldg Permit Rebate - SWJ Technology	(16,495)	-	-	-	-
10100055-50202	Bldg Permit Rebate - Alamite	(139,348)	-	-	-	-
10100055-50203	Bldg Permit Rebate - Alberta	-	-	-	(13,119)	-
10100055-0503	Electrical Inspection	33,019	20,000	20,000	29,455	20,000
10100055-0509	Sewer Tap Permits	20,573	-	-	3,527	-
10100055-0513	Water Meter Connect Fee	-	-	-	(1,979)	-
10100055-0520	PS- Special Event App Fee	2,752	1,500	1,500	1,575	1,500
TOTAL LICENSES AND PERMITS		25,533,083	25,449,500	25,449,500	26,254,948	26,050,965

**GENERAL FUND
REVENUES**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FINES AND PENALTIES						
10100060-0601	Municipal Court Clearing	-	-	-	282,413	-
10100060-0603	Fair Trial Tax	-	-	-	(7,342)	-
10100060-0608	Failure To Appear / Writ Fee	167,206	150,000	150,000	104,614	150,000
10100060-0610	Recovery Unit And Other	14,201	15,000	15,000	7,919	10,000
10100060-0611	City Court Costs/Jail Muni Bbf	144,487	105,000	105,000	103,270	125,000
10100060-0612	Criminal Littering Fund	-	-	-	827	-
10100060-0613	City Fines/Bond Forfeiture	922,429	800,000	800,000	672,206	870,000
10100060-0616	Imp Drivers-City	413	200	200	308	200
10100060-0622	Forensic Trust - City	207	100	100	173	100
10100060-0625	City Court Over/Short	6,490	-	-	216	-
10100060-0626	Copy/Records Fee	16,718	16,000	16,000	13,245	16,000
10100060-0627	DI Assessment	-	-	-	3	-
10100060-0629	Adv Tech Data Fund	-	-	-	(3)	-
10100060-0634	Convenience Fee	48,913	30,000	30,000	10,899	20,000
10100060-0635	Citizenship Trust Fund	-	-	-	1,233	-
10100060-0636	Diversion Training Tech (TPD)	101,737	-	-	92,990	-
10100060-0637	Diversion Indigent Treatment	102,372	-	-	93,577	-
10100060-06371	Diversion Indigent Treatment	-	-	-	-	123,592
10100060-0638	Diversion General Fund	207,124	211,000	211,000	194,166	211,000
10100060-06361	PY Fund Bal-Mun Crt (TR TECH)	-	-	147,134	-	-
10100060-0639	District Clerk Admin	-	-	-	51	-
10100060-0647	Circuit Clerk Admin	-	-	-	(120)	-
10100060-0648	Dept Of Public Health	-	-	-	120	-
10100060-0693	Impaired Driving Prevention	-	-	-	(9,868)	-
10100060-0695	Hwy Traffic Safety Fund	-	-	-	9,885	-
10100060-0697	Interlock Indigent Fund	-	-	-	(17)	-
10100060-0698	Expungement Revenue	2,480	2,500	2,500	1,450	2,500
10100060-0701	Parking Tickets	197,523	160,000	160,000	140,971	136,000
10100060-0702	Wrecker Service	4,401	-	-	6,957	-
10100060-0703	Sex Offender Fines	2,217	-	-	1,277	-
10100060-0704	Red Light Cameras	130,678	175,000	175,000	51,243	55,000
TOTAL FINES AND PENALTIES		2,069,595	1,664,800	1,811,934	1,772,663	1,719,392

**GENERAL FUND
REVENUES**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
USE OF PROPERTY						
10100065-0901	Rents	15,187	15,000	15,000	11,464	15,000
10100065-0903	Airport Hanger Rent	137,832	120,000	120,000	126,723	249,560
10100065-0905	Lease Revenue- GASB 87	(2,698)	-	-	-	-
TOTAL USE OF PROPERTY		150,321	135,000	135,000	138,187	264,560

**GENERAL FUND
REVENUES**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CHARGES FOR SERVICES						
10100070-1101	Garbage Collection	1,384,424	2,036,000	2,036,000	1,256,004	2,719,224
10100070-1803	Recovered Bad Debts	1,728	-	-	-	-
TOTAL CHARGES FOR SERVICES		1,386,153	2,036,000	2,036,000	1,256,004	2,719,224

**GENERAL FUND
REVENUES**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
INTERGOVERNMENTAL REVENUES						
10100075-1201	Sales Tax - Public School Bond	22,383,200	21,341,000	21,341,000	15,487,000	23,103,000
10100075-120101	S/T- Public School Bond Contra	(22,383,200)	(21,341,000)	(21,341,000)	(15,487,000)	(23,103,000)
10100075-1202	Road And Bridge Tax	1,251,272	1,100,000	1,100,000	-	1,250,000
10100075-1204	Beer Tax-Wholesaler	394,405	372,000	372,000	242,793	381,000
10100075-1205	Local Gasoline Tax	673,978	643,000	643,000	468,210	698,000
10100075-1207	Casual Sales Tax-Autos	798,037	650,000	650,000	497,588	650,000
10100075-1209	County Sales Tax-19% City Share	21,264,040	20,755,000	20,755,000	14,712,650	22,167,000
10100075-1302	Bank Excise Tax	1,142,022	800,000	800,000	283,553	950,000
10100075-1303	Abc Board Profit	66,577	20,000	20,000	-	20,000
10100075-1304	Oil Production Tax	54,249	30,000	30,000	43,673	45,000
10100075-1322	Adeca Traffic Grant	23,957	-	-	10,848	-
10100075-1936	Shuttered Venue Operators Grant	919,263	-	-	-	-
10100075-1945	Grant-Assistance To Ff	-	-	52,174	-	-
10100075-1947	Grant-Homeland Security	91,828	-	-	9,795	-
10100075-1956	Grant Bulletproof Vests	980	-	-	-	-
10100075-1963	Grant-FBI	4,864	-	-	-	-
10100075-1964	Grant - Fema	16,018	-	-	-	-
10100075-1977	Brownfield Grant	2,926	-	-	-	-
10100075-1981	Grant-Us Marshall Task Force	41,870	-	-	6,206	-
10100075-1982	Grant-Fema Communication Match	11,634	-	-	-	-
10100075-1989	Grant-St-Internet Crime Childr	10,000	-	10,000	-	-
10100075-1995	Adem Recycling Grant	282,240	315,573	348,277	-	-
TOTAL INTERGOVERNMENTAL REVENUES		27,050,159	24,685,573	24,780,451	16,275,314	26,161,000

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OTHER OPERATING						
101-1437	Interest Income- Leases GASB 87	4,681	-	-	-	-
10100080-1403	Interest Income-Checking	1,129	1,500	1,500	140,905	331,500
10100080-1406	Warrant Proceeds	-	-	-	62,885,000	-
10100080-1413	Premium On Warrants Issued	-	-	-	3,087,408	-
10100080-1429	Interest Income- Payment Plan	7,828	1,000	1,000	2,616	1,000
10100080-1430	Interest Income - Debt Service	11	-	-	6,410	-
10100080-1501	Other Operating	1,379	800	800	720	800
10100080-1502	Police Miscellaneous	103,547	65,000	65,000	85,866	65,000
10100080-1503	Rebate Fees	10,354	15,000	15,000	27,716	15,000
10100080-1506	Vending Commissions	28,187	16,000	16,000	14,667	15,000
10100080-1513	Sale Of Land/Vacate Street	14,517	-	12,000	49,548	-
10100080-1518	In-Kind Revenues	24,000	-	-	-	-
10100080-1522	TPD - Abandoned Property	-	-	-	3,633	-
10100080-1523	Mayors 5K	36,314	60,000	60,000	62,958	45,000
10100080-1524	Human Trafficking Task Force	24,247	-	-	13,005	-
10100080-1528	Over/Under	(1)	-	-	1,793	-
10100080-1533	Fire Call Payments-Ind	6,591	-	-	-	-
10100080-1534	Fire Call Payments-CO	6,000	-	-	-	-
10100080-1535	Auction Sales	215,080	50,000	50,000	248,622	50,000
10100080-1538	Rescue Call Payments	59,560	55,000	55,000	41,584	55,000
10100080-15381	PY Fund Bal-Ambulance	-	-	148,246	-	-
10100080-1561	RMKT- Rental Income	375,120	250,000	250,000	319,109	350,000
10100080-1562	RMKT- Farmers Booth Fees	9,670	8,000	8,000	9,190	8,000
10100080-1563	RMKT- Artist Booth Fees	10,090	5,000	5,000	7,990	5,000
10100080-1564	RMKT- Catering Royalties	70,311	30,000	30,000	40,621	30,000
10100080-1566	RMKT- Merchandise Inventory	1,850	500	500	3,450	500
10100080-1568	RMKT-Snap/Ebt Program	17,801	6,000	6,000	16,902	6,000
10100080-1570	HOTR- Ice Skating	141,043	142,000	142,000	141,003	142,000
10100080-1571	HOTR- Sponsorships	25,000	25,000	25,000	30,500	30,000
10100080-1573	HOTR- Private Events	8,273	8,200	8,200	20,490	8,200
10100080-1574	HOTR- Other Misc Revenues	-	-	-	218	-
10100080-1581	Special Event-Rental Fees	24,710	15,000	15,000	20,370	15,000
10100080-1583	Special Event Sponsorships	25,325	20,000	20,000	14,635	20,000
10100080-1586	Druid City Arts Festival	49,053	40,000	40,000	47,686	40,000
10100080-1587	Alcohol Event Fee	58,819	60,000	60,000	34,117	58,820
10100080-1592	PY Fund Bal - District Enhancement	-	-	2,000	-	-
TOTAL OTHER OPERATING		1,360,490	874,000	1,036,246	67,378,730	1,737,352

**GENERAL FUND
REVENUES**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TRANSFERS FROM OTHER FUNDS						
10100085-1605	Trans From Beer Tax Bonus	400,775	405,000	405,000	-	405,000
10100085-1617	Trans From WS - Prop Insurance	420,000	400,000	400,000	-	689,000
10100085-1628	Trans From GF-RFFI	-	1,000,000	1,000,000	-	-
10100085-1630	Trans From WS - Worker's Comp	50,000	50,000	50,000	-	50,000
10100085-1634	Trans From WS - Build Maint	160,866	217,908	217,908	-	171,803
10100085-1635	Trans From WS - Temp Wages	40,978	60,000	60,000	-	35,000
10100085-1637	Trans From Alabama Trust Fund	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
10100085-1663	Tranfer from Elevate	611,352	457,575	457,575	-	1,245,336
10100085-166301	Trans from Elevate - PS Fund	2,984,850	3,999,800	3,999,800	-	4,270,467
10100085-1670	Trans From Corrections Fund	75,000	75,000	75,000	-	75,000
10100085-1675	Transf From Storm Tra Fund 505	-	-	-	74,440	-
10100085-1680	Trans From Tourism Cap Impv	250,000	250,000	250,000	-	250,000
10100085-1686	Trans from ARP Fund	2,122,280	-	-	-	-
10100085-1699	Trans From WS - Indirect Costs	5,936,757	6,531,773	6,531,773	-	7,569,095
10100085-8080	Trans From Amp - Debt Service	866,223	864,793	864,793	-	865,582
10100085-8081	Transf From Amp - Clearing	787,353	-	-	59,143	350,000
TOTAL TRANSFERS FROM OTHER FUNDS		20,206,434	19,811,849	19,811,849	133,584	21,476,283

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
COST REIMBURSEMENTS						
10100090-1550	Insurance Proceeds	227,089	-	48,000	213,949	-
10100090-9900	Cost Reimburse	15,383	5,000	5,000	-	-
10100090-9903	Cost Reim-Information Sys	175	-	-	-	-
10100090-9905	Cost Reim-Planning	67,089	40,000	40,000	50,372	40,000
10100090-9906	Cost Reim-Legal	181	-	-	-	-
10100090-9908	Cost Reim-Police	266,015	245,000	245,000	188,955	245,000
10100090-9909	Cost Reim-Fire	49,504	-	-	-	-
10100090-9910	Cost Reim- Gateway	2,204	-	-	843	-
10100090-9911	Cost Reim-Inspection	21,605	20,000	20,000	13,590	20,000
10100090-9912	Cost Reim-TDOT	180,356	75,000	75,000	120,627	75,000
10100090-9915	Cost Reim-Env Services	23,668	25,000	25,000	171	25,000
10100090-9916	Cost Reim-BOE School Guards	43,286	35,000	35,000	22,889	35,000
10100090-9917	Cost Reim-PS CCD Conv Fees	455	-	-	-	-
10100090-9921	Cost Reim-Mayor/Clerk	3,315	-	-	2,707	-
10100090-9925	Cost Reim-Recycling	420,138	220,000	220,000	87,407	250,000
10100090-9942	Cost Reim-Human Resources	-	-	-	10	-
10100090-9944	Cost Reim-Preservation	2,449	1,600	1,600	1,600	1,600
10100090-9947	Cost Reim-PATA Fuel	265,225	180,000	242,229	173,814	300,000
10100090-9956	Cost Reim-Amphitheater	21,279	1,500	1,500	26,756	1,500
10100090-9967	Cost Reimb - TCRIC Debt	1,304,439	1,900,529	2,704,204	1,287,483	5,714,172
10100090-9969	Cost Reimb - PATA Security	110,198	-	-	-	-
10100090-9970	Cost Reim- A&E Special Events	39,316	35,000	35,000	35,626	35,000
10100090-9974	Cost Reim-PATA-UA Route	98,116	98,000	98,000	98,116	98,116
10100090-9976	Cost Reim-Animal Shelter	19,450	17,000	17,000	10,929	16,800
10100090-9985	Cost Reim-Summer Feeding	-	30,000	30,000	-	-
TOTAL COST REIMBURSEMENTS		3,180,935	2,928,629	3,842,533	2,335,842	7,107,188



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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 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 2,693,030	\$ 2,720,785	\$ 27,755	1.0%
Purchasing	105,643	186,277	80,634	76.3%
Revenue & Financial Services	1,369,176	1,390,576	21,400	1.6%
Total	\$ 4,167,849	\$ 4,297,638	\$ 129,789	3.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 3,677,425	\$ 3,810,935	\$ 133,510	3.6%
Salary Reimbursements	(2,500)	(1,000)	1,500	-60.0%
Overtime/Wages	11,000	20,000	9,000	81.8%
Auto Fuel/Maintenance	3,296	1,320	(1,976)	-60.0%
Property Insurance	-	-	-	0.0%
Liability Insurance	-	-	-	0.0%
Other Operating	478,628	466,383	(12,245)	-2.6%
Total By Category	\$ 4,167,849	\$ 4,297,638	\$ 129,789	3.1%

Accounting & Finance Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$133,510 due to an 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of one FTE to Construction, Facilities, and Grounds, and internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$1,976 in auto fuel/maintenance to reflect expected cost and department usage.
 - Decrease of \$1,500 in salary reimbursements for projected salary grant reimbursements for the CDBG-DR grants.
 - Decrease of \$3,245 in other operating due to a 10% reduction in travel/education.

Accounting & Finance Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
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	100%	9/30/2022				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	100%	9/30/2022				x
Investments are needed in the Revenue Code Enforcement division and Purchasing division for revenue generating capabilities and compliance with state and local laws.	FY 2022	9/30/2024	80%					x
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	95%	9/30/2022				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 11 manual payroll checks still processed.	FY 2022	9/30/2024	99%					x
Implement Tyler Content Manager (TCM) and utilize its storage capabilities to implement workflows within Accounts Payable as well as a user friendly portal for employees to view payroll information.	FY 2024	9/30/2024	10%					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	Ongoing	Ongoing					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	9/30/2023	95%					x
Implementation of CityView online business license processing which includes new license as well as submission and payment for license renewals.	FY 2023	12/31/2024	5%					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

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 monitor financial performance to ensure financial stability for future debt issuances (i.e. TCRC/WS/Elevate debt issuances.	FY 2023	Ongoing	Ongoing			x		x
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	Ongoing					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	Ongoing					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	0%			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	20%			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	Ongoing	Ongoing					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	10%					x
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	Ongoing	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	Ongoing	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	Ongoing					x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&F - BUDGETS AND FINANCIAL REPORTING						
10101010-1005	Beer Tax Bonus	3,649	5,566	5,324	4,403	4,935
10101010-1015	Salaries	1,304,889	1,742,357	1,678,762	1,212,138	1,803,634
10101010-101501	Salary Reimbursement - Grants	(1,391)	(2,500)	(2,500)	(3,009)	(1,000)
10101010-1020	Special Bonus	17,793	-	-	-	-
10101010-1025	Salary Overtime	8	-	-	-	-
10101010-1030	Wages	6,626	11,000	11,000	3,225	11,000
10101010-2010	Employee Insurance	131,866	211,750	198,120	128,561	195,378
10101010-2025	State Pension	101,510	145,595	140,906	100,292	146,776
10101010-2029	Medicare Tax	18,454	24,930	24,146	16,914	25,271
10101010-2030	Social Security	78,905	106,564	103,212	72,319	108,025
10101010-3007	Auditing	93,600	102,000	100,500	100,020	102,000
10101010-3100	Outside Services	228,492	250,201	250,201	145,829	236,000
10101010-3110	Machine Rental	9,688	10,000	10,000	8,369	10,000
10101010-3137	Postage & Freight	8,418	8,600	8,600	6,750	8,500
10101010-3138	Operating Forms	2,788	5,000	5,000	4,099	5,000
10101010-3155	Office Supplies	3,869	4,500	4,500	4,582	4,500
10101010-3170	Repairs & Supplies	27,349	5,600	5,600	4,278	5,600
10101010-3188	Furniture Supplies	2,155	-	-	186	-
10101010-3210	Travel/Education	7,858	10,000	14,500	14,657	19,215
10101010-3212	Car Allowance	20,871	25,855	25,855	13,077	17,138
10101010-3214	Books/Dues/Subscriptions	13,304	11,500	11,500	8,344	8,213
10101010-3231	Telephone	8,501	10,512	10,512	5,910	8,600
10101010-3995	Bank Charges	312	3,500	500	5	1,500
10101010-3999	Miscellaneous Expense	94	500	500	5	500
10101010-4010	Equipment	-	-	4,190	4,190	-
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING		2,089,606	2,693,030	2,610,928	1,855,143	2,720,785

GENERAL FUND
ACCOUNTING & FINANCE

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&F - PURCHASING						
10101011-1005	Beer Tax Bonus	523	484	484	231	470
10101011-1015	Salaries	80,738	73,835	73,835	78,301	132,303
10101011-1020	Special Bonus	1,250	-	-	-	-
10101011-2010	Employee Insurance	14,569	13,984	13,984	14,192	27,830
10101011-2025	State Pension	7,611	7,310	7,310	7,556	11,569
10101011-2029	Medicare Tax	1,122	1,007	1,007	1,069	1,745
10101011-2030	Social Security	4,799	4,301	4,301	4,572	7,457
10101011-3085	Property Insurance	1,064,786	-	-	-	-
10101011-3105	Liability Insurance	672,897	-	-	-	-
10101011-3138	Operating Forms	-	200	200	-	200
10101011-3155	Office Supplies	352	250	250	135	250
10101011-3170	Repairs & Supplies	-	200	200	340	200
10101011-3210	Travel/Education	1,323	1,100	1,100	-	990
10101011-3212	Car Allowance	2,100	2,207	2,207	1,839	2,398
10101011-3214	Books/Dues/Subscriptions	746	450	450	304	550
10101011-3231	Telephone	150	215	215	-	215
10101011-3999	Miscellaneous Expense	15	100	100	-	100
TOTAL A&F - PURCHASING		1,852,980	105,643	105,643	108,539	186,277

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&F - REVENUE AND FINANCIAL SERVICES						
10101030-1005	Beer Tax Bonus	3,056	3,630	3,630	3,266	3,290
10101030-1015	Salaries	917,770	1,005,031	994,031	724,575	1,015,249
10101030-1020	Special Bonus	16,445	-	-	-	-
10101030-1025	Salary Overtime	-	-	-	394	-
10101030-1030	Wages	-	-	11,000	3,228	9,000
10101030-2010	Employee Insurance	102,869	120,087	120,087	93,892	128,025
10101030-2025	State Pension	76,922	92,377	92,377	64,650	88,847
10101030-2029	Medicare Tax	12,893	14,001	14,001	9,999	13,755
10101030-2030	Social Security	55,129	59,843	59,843	42,756	58,789
10101030-3010	Auto-Fuel & Oil	1,722	2,496	902	721	795
10101030-3015	Auto-Maintenance	737	800	439	393	525
10101030-3100	Outside Services	6,969	-	-	-	-
10101030-3106	Toll Bridge	20	50	50	-	50
10101030-3110	Machine Rental	3,847	5,600	5,600	2,580	5,600
10101030-3137	Postage & Freight	11,019	14,000	14,000	12,968	14,000
10101030-3138	Operating Forms	3,896	4,000	4,000	2,738	4,000
10101030-3155	Office Supplies	5,776	7,000	7,000	5,443	7,000
10101030-3170	Repairs & Supplies	2,290	1,500	1,500	1,086	1,500
10101030-3188	Furniture Supplies	-	-	-	2,400	-
10101030-3210	Travel/Education	12,893	10,000	10,000	5,245	9,000
10101030-3212	Car Allowance	13,339	16,711	16,711	11,737	18,051
10101030-3214	Books/Dues/Subscriptions	1,378	2,550	2,550	1,142	2,100
10101030-3225	Uniforms/Prot Clothing	-	-	-	-	2,000
10101030-3231	Telephone	7,156	9,000	9,000	5,660	8,500
10101030-3999	Miscellaneous Expense	60	500	500	-	500
TOTAL A&F - REVENUE AND FINANCIAL SERVICES		1,256,185	1,369,176	1,367,221	994,873	1,390,576

The Tuscaloosa National Airport (TCL) oversees approximately 826 acres and is responsible for providing a safe, secure, and sustainable facility for both airport users and the community. The department maintains the airport's FAA Part 139 certification, federal/state regulatory compliance, business and capital development, and overseeing aeronautical operations including over 100 based aircraft, multiple hangars, commercial operators, and transient operations. The airport serves the West Alabama region as well as the University of Alabama and Mercedes-Benz International with an annual economic impact of \$48.5 million.

Tuscaloosa National Airport FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Airport	\$ 683,040	\$ 827,965	\$ 144,925	21.2%
Total	\$ 683,040	\$ 827,965	\$ 144,925	21.2%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 494,580	\$ 587,324	\$ 92,744	18.8%
Overtime/Wages	36,000	34,941	(1,059)	-2.9%
Auto Fuel/Maintenance	35,120	39,740	4,620	13.2%
Other Operating	117,340	165,960	48,620	41.4%
Total By Category	\$ 683,040	\$ 827,965	\$ 144,925	21.2%

Tuscaloosa National Airport Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$92,744 due to an 8.6% COLA and 1.5% step included in the proposed budget, as well as internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$4,620 in auto fuel/maintenance expenditures to reflect expected cost and department usage.
 - Increase of \$941 in salary overtime due to the 8.6% cost of living and step increase.
 - Increase of \$47,500 to outside services for as needed annual airport legal consulting services, repairs and maintenance of airport security cameras and gates, and annual airport engineer services for Non-FAA projects and LDP review.
 - Decrease of \$130 in utilities based on current market rates and projections.
 - Decrease of \$750 in other operating due to a 10% reduction in travel/education.

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
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 gameday event through proper staffing, equipment, facilities, and procedures.	FY 2023	Fall 2022	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 2024	Ongoing			x	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
Asset Management: Integrate asset management into the daily airfield operations and non-FAA functions of the airport.	FY 2024	Ongoing			x	x		x
Capital Improvements: Design and construct Rwy 4/22 Extension.	FY 2024	Ongoing				x	x	
Capital Improvements: Pursue and support efforts available to replace the airport terminal.	FY 2024	Ongoing				x	x	x
Environmental Sustainability: Implement EECBG grant to transition three airfield circuits to LED for reduced power usage and increased efficiency.	FY 2024	Summer 2024	0%	7/31/2024		x		x
Educational Support: Support educational awareness programs and careers in aviation including internships, dual enrollment programs, student organizations, and high school programs.	FY 2024	2025				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 2024	Ongoing				x	x	x
Operational Efficiency: Modernize Airport Operations and Maintenance GIS Dashboard in support of the airport's FAA Part 139 Program.	FY 2024	Fall 2023	80%	11/30/2023	x	x		x
Operational Efficiency & Capital Planning: Implement data collection platform to establish database for capital planning and ability to audit aircraft operations and how they utilize airfield infrastructure.	FY 2024	Spring 2024	0%	4/1/2024	x			x
Operational Safety: Implement and manage an obstacle identification, prevention, and removal program to ensure proper clearances for Rwy 22 and Rwy 12/30 Approaches.	FY 2024	Ongoing			x			x
Special Events: Provide first class service and safety throughout each gameday event through proper staffing, equipment, facilities, and procedures.	FY 2024	Ongoing			x	x		x

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	2/1/2023	75%			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	15%		x	x		x
Asset Management: Establish and implement an Asset Management GIS Dashboard that efficiently identifies previous and current work orders, airfield discrepancies, and fulfills the airport's FAA Part 139 compliance program.	FY 2023	Ongoing	75%		x	x		x
Capital Improvements: Consider potential alternatives to relocate and replace current airport maintenance facility.	FY 2023	2030	25%		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	25%		x	x	x	x
Capital Improvements: Continue potential opportunities to replace or renovate the current airport terminal.	FY 2023	Ongoing	25%			x	x	x
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	25%		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
Community Engagement: Continue airport awareness programs and events that promote the benefits, capabilities, opportunities, and economic impact the airport provides.	FY 2023	Ongoing	100%	Ongoing	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	15%		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	100%	Ongoing	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	25%		x	x	x	x
Economic Development: Expand airport infrastructure capabilities in support of increased cargo operations.	FY 2023	2025	15%			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	25%			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	25%		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	50%			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	75%		x	x		x
Special Events: Provide first class service and safety throughout each gameday event through proper staffing, equipment, facilities, and procedures.	FY 2023	Ongoing	50%		x	x		x
Capital Improvements: Design and construct Rwy 4/22 Extension.	FY 2024	2025	25%			x	x	
Capital Improvements: Design and construct dedicated cargo/overflow apron.	FY 2024	2025	25%			x	x	
Operational Safety: Implement and manage an obstacle identification, prevention, and removal program to ensure proper clearances are available surrounding the airport.	FY 2024	Ongoing	0.00%		x			x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
AIRPORT						
10107050-1005	Beer Tax Bonus	-	1,694	1,694	1,669	1,645
10107050-1015	Salaries	-	396,296	396,296	314,932	462,509
10107050-1025	Salary Overtime	-	-	-	2,712	10,941
10107050-1030	Wages	13,291	36,000	36,000	17,568	24,000
10107050-2010	Employee Insurance		33,477	33,477	36,839	46,822
10107050-2025	State Pension		33,348	33,348	28,285	39,892
10107050-2029	Medicare Tax	193	5,643	5,643	4,602	6,912
10107050-2030	Social Security	824	24,122	24,122	19,678	29,544
10107050-3010	Auto-Fuel & Oil	21,329	30,120	15,186	8,086	11,190
10107050-3015	Auto-Maintenance	26,745	5,000	12,499	20,231	28,550
10107050-3086	Public Education		-	-	-	-
10107050-3100	Outside Services	55,474	61,000	61,000	34,162	99,070
10107050-3106	Toll Bridge	21	20	20	27	50
10107050-3110	Machine Rental	1,382	1,500	1,500	923	1,500
10107050-3137	Postage & Freight	-	200	200	39	200
10107050-3155	Office Supplies	1,003	750	750	973	1,000
10107050-3170	Repairs & supplies	15,415	15,290	15,290	12,431	17,390
10107050-3186	Power-Runway Lights	16,104	16,830	16,830	13,904	16,700
10107050-3210	Travel/Education	6,761	5,000	5,000	5,242	6,750
10107050-3214	Books/Dues/Subscriptions	1,486	1,500	1,500	930	1,200
10107050-3215	Trade Organization Dues	2,525	2,800	2,800	2,620	4,500
10107050-3225	Uniforms/Prot Clothing	1,315	1,450	1,600	846	1,600
10107050-3231	Telephone	7,019	7,000	7,000	6,964	7,000
10107050-3999	Miscellaneous Expense	1,274	4,000	4,000	2,674	4,500
10107050-4010	Equipment		-	-	-	4,500
TOTAL AIRPORT		172,162	683,040	675,755	536,337	827,965



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The Arts & Entertainment Department manages facilities including the Tuscaloosa Amphitheater, Tuscaloosa River Market, Tuscaloosa Gateway and Shelby Park; and events including the Mayor's 5k, Druid City Arts Festival, and Celebrations on the River.

Arts & Entertainment FY 2024 General Fund Budget Summary				
Divisions	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Administration	\$ 128,627	\$ 153,838	\$ 25,211	19.6%
Gateway	365,681	447,990	82,309	22.5%
Amphitheater	1,063,380	1,420,941	357,561	33.6%
River Market	590,255	508,242	(82,013)	-13.9%
Transportation Museum	157,570	157,570	-	0.0%
Holidays At The Plaza	200,900	205,156	4,256	2.1%
Other Special Events	254,762	572,545	317,783	124.7%
Saban Center	243,235	271,047	27,812	11.4%
Total	\$ 3,004,410	\$ 3,737,329	\$ 732,919	24.4%
Expenditure Category				
Salaries/Benefits	\$ 1,426,650	\$ 2,120,355	\$ 693,705	48.6%
Salary Reimbursements	-	-	-	0.0%
Overtime/Wages/Holiday Pay	390,144	451,091	60,947	15.6%
Auto Fuel/Maintenance	8,846	21,900	13,054	147.6%
Other Operating	1,178,770	1,143,983	(34,787)	-3.0%
Total By Category	\$ 3,004,410	\$ 3,737,329	\$ 732,919	24.4%

Arts & Entertainment Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$693,705 due to an 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of six employees from Environmental Services, one employee to Community & Neighborhood Services, and internal promotions throughout the year. In addition, one full-time and two part-time Park Rangers were added to the FY 2024 budget funded by a transfer from Elevate.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$13,054 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$1,000 for phone/data for Saban Center employee. This is offset by a transfer from Elevate Operations & Maintenance.

Arts & Entertainment Budget Highlights (continued)

- Decrease of \$3,200 in utilities based on current market rates and projections.
- Increase of \$44,934 in wages due to the addition of two part-time park ranger positions. This is offset by a transfer from Elevate Operations & Maintenance.
- Increase of \$2,000 to Arts & Entertainment's 2024 level funding amount due to budget revisions related to the realignment that took place in fiscal year 2023.
- Decrease of \$4,587 in other operating due to 10% reduction in travel/education.
- Increase of \$16,013 in overtime and holiday pay due to the 8.6% cost of living and step increase.
- Decrease of \$30,000 due to transferring marketing funding to Strategic Communications for special events.

Arts & Entertainment Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Saban Center: Planning, design, and fundraising activities.	FY 2022	10/1/2023	100%	Ongoing	x			x
Present events for the public that are of high quality.	FY 2023	Ongoing	100%	Ongoing				x
Provide high quality venues for the public to enjoy events in.	FY 2023	Ongoing	100%	Ongoing				x
Hire a full time employee CVOA to handle special event permits.	FY 2023	7/1/2022	100%	8/1/2022				x
Select Arts & Entertainment Director.	FY 2023	8/1/2022	100%	7/26/2022				x
Create and manage events for the public that are of high quality.	FY 2024	Ongoing	0%	Ongoing				X
Provide clean and safe venues for the public to enjoy events in.	FY 2024	Ongoing	0%	Ongoing				X
Hire Community Engagement Manager to sell all sponsorships for City events, including Tuscaloosa Amphitheater sponsorships, Boxes and Select Seats.	FY 2024	8/1/2023	100%	6/3/2023				x
Hire Park Rangers to patrol parks and enforce park regulations and permitted events.	FY 2024	10/1/2023	0%		x			x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Saban Center: Successful grand opening.	FY 2022	Ongoing	0%					
Elevate project to reconfigure Gateway.	FY 2023	1/1/2025	15%			x	x	x
Implement Tuscaloosa Amphitheater 10 year plan.	FY 2024	1/1/2025	0%			x	x	x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&E - ADMINISTRATION						
10109060-1005	Beer Tax Bonus	1,305	484	484	248	470
10109060-1015	Salaries	248,856	110,346	110,346	92,911	121,700
10109060-1020	Special Bonus	6,250	-	-	-	-
10109060-1025	Salary Overtime	6,949	-	-	-	-
10109060-2010	Employee Insurance	25,350	614	614	4,032	6,945
10109060-2025	State Pension	20,079	8,708	8,708	7,284	9,415
10109060-2029	Medicare Tax	3,643	1,607	1,607	1,390	1,735
10109060-2030	Social Security	15,794	6,868	6,868	5,944	7,416
10109060-3010	Auto - Fuel & Oil	1,391	-	-	-	-
10109060-3015	Auto - Maintenance	836	-	-	545	670
10109060-3086	Public Education	9,224	-	-	186	-
10109060-3100	Outside Services	23,265	-	-	-	-
10109060-3110	Machine Rental	249	-	-	-	-
10109060-3138	Operating Forms	813	-	-	-	-
10109060-3155	Office Supplies	635	-	-	-	-
10109060-3170	Repairs & Supplies	7,755	-	-	-	-
10109060-3192	ADEM Recycling Grant Exp	282,387	-	-	-	-
10109060-3210	Travel/Education	(2,399)	-	-	-	-
10109060-3212	Car Allowance	3,550	-	-	4,204	5,487
10109060-3214	Books/Dues/Subscriptions	2,515	-	-	-	-
10109060-3225	Uniforms/Prot Clothing	1,475	-	-	-	-
10109060-3231	Telephone	2,520	-	-	95	-
10109060-3998	CC Merchant Fees	904	-	-	-	-
10109060-3999	Miscellaneous Expense	-	-	-	-	-
10109060-4010	Equipment	4,890	-	-	-	-
TOTAL A&E-ADMINISTRATION		668,237	128,627	128,627	116,840	153,838

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&E - GATEWAY						
10109062-1005	Beer Tax Bonus	424	484	726	666	705
10109062-1015	Salaries	109,443	122,788	165,667	120,529	182,413
10109062-1020	Special Bonus	878	-	-	-	-
10109062-1025	Salary Overtime	3,884	2,500	2,500	1,588	2,735
10109062-1030	Wages	84,307	94,481	88,481	51,849	94,481
10109062-2010	Employee Insurance	11,324	13,802	27,432	14,091	34,605
10109062-2025	State Pension	8,539	9,728	13,118	9,406	15,712
10109062-2029	Medicare Tax	2,790	4,508	5,053	2,435	4,764
10109062-2030	Social Security	11,932	19,270	21,597	10,412	20,355
10109062-3100	Outside Services	14,497	30,000	18,884	17,005	30,000
10109062-3110	Machine Rental	644	750	750	443	750
10109062-3137	Postage & Freight	12	200	200	-	200
10109062-3138	Operating Forms	108	300	300	-	300
10109062-3155	Office Supplies	582	750	750	511	750
10109062-3170	Repairs & Supplies	6,659	7,500	7,500	5,429	7,500
10109062-3188	Furniture Supplies	3,165	2,250	2,250	2,152	4,000
10109062-3210	Travel/Education	5,307	5,000	5,000	934	5,400
10109062-3214	Books/Dues/Subscriptions	419	1,500	1,500	584	1,000
10109062-3225	Uniforms/Prot Clothing	1,386	1,520	1,520	1,441	1,520
10109062-3230	Utilities	27,016	30,600	30,600	20,474	27,300
10109062-3231	Telephone	3,311	4,000	4,000	2,498	4,000
10109062-3515	Marketing	5,713	6,750	6,750	1,758	3,000
10109062-3525	Gateway - Event Expenses	5,896	6,000	6,000	3,938	6,000
10109062-3999	Miscellaneous Expense	12	1,000	1,000	19	500
TOTAL A&E-GATEWAY		308,248	365,681	411,578	268,163	447,990

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&E - AMPHITHEATER						
10109063-1005	Beer Tax Bonus	847	1,694	1,936	1,046	2,585
10109063-1015	Salaries	246,588	405,035	390,719	208,566	584,857
10109063-1020	Special Bonus	3,750	-	-	-	-
10109063-1025	Salary Overtime	189,819	132,000	132,000	81,679	144,427
10109063-1030	Wages	22,978	10,563	10,563	3,759	10,563
10109063-2010	Employee Insurance	25,318	42,240	67,218	27,947	157,472
10109063-2020	Fire - Police Pension	13,477	-	-	5,414	-
10109063-2025	State Pension	29,810	34,667	33,890	22,568	56,191
10109063-2029	Medicare Tax	6,668	9,800	9,544	4,025	11,563
10109063-2030	Social Security	22,590	41,868	40,773	15,297	49,213
10109063-3010	Auto - Fuel & Oil	3,241	4,388	2,481	3,583	2,385
10109063-3015	Auto - Maintenance	8,951	2,000	5,435	12,010	18,560
10109063-3100	Outside Services	232,267	239,180	239,180	193,387	239,180
10109063-3110	Machine Rental	4,288	4,000	4,000	3,025	4,000
10109063-3111	Office Rent	9,480	9,480	9,480	7,900	14,280
10109063-3137	Postage & Freight	853	1,500	1,500	889	1,500
10109063-3138	Operating Forms	1,974	1,600	1,600	379	1,600
10109063-3155	Office Supplies	829	1,400	1,400	620	1,400
10109063-3156	Maintenance Contracts	41,125	30,670	34,080	28,987	30,670
10109063-3170	Repairs & Supplies	50,404	13,000	13,000	12,716	13,000
10109063-3210	Travel/Education	11,224	10,500	17,500	12,645	18,000
10109063-3212	Car Allowance	77	-	-	-	-
10109063-3214	Books/Dues/Subscriptions	4,577	5,935	5,935	3,446	5,935
10109063-3225	Uniforms/Prot Clothing	5,472	5,040	5,040	923	6,540
10109063-3231	Telephone	12,525	31,320	27,910	9,480	26,520
10109063-3515	Marketing	-	5,000	5,000	-	-
10109063-3525	AMP - City Event Expenses	330	2,000	2,000	-	2,000
10109063-3530	Rental Event Expenses	12,412	16,000	16,000	15,278	16,000
10109063-3999	Miscellaneous Expense	-	2,500	2,500	-	2,500
10109063-4010	Equipment	-	-	11,117	11,073	-
TOTAL A&E-AMPHITHEATER		961,877	1,063,380	1,091,801	686,641	1,420,941

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&E - RIVERMARKET						
10109064-1005	Beer Tax Bonus	593	1,210	726	808	705
10109064-1015	Salaries	231,080	256,159	169,872	161,123	186,396
10109064-101501	Salary Reimbursement - Grants	(10,509)	-	-	-	-
10109064-1020	Special Bonus	4,479	-	-	-	-
10109064-1025	Salary Overtime	3,900	3,000	3,000	2,106	3,282
10109064-1030	Wages	77,355	115,000	115,000	71,163	115,000
10109064-2010	Employee Insurance	29,391	41,796	28,146	23,233	41,772
10109064-2025	State Pension	20,872	23,531	15,928	14,991	16,693
10109064-2029	Medicare Tax	4,329	4,969	3,802	3,193	4,371
10109064-2030	Social Security	18,510	21,239	16,254	13,653	18,675
10109064-3010	Auto - Fuel & Oil	248	201	87	65	70
10109064-3015	Auto - Maintenance	121	100	130	89	215
10109064-3100	Outside Services	5,223	6,625	6,625	7,200	7,245
10109064-3110	Machine Rental	2,833	2,676	2,676	2,203	2,676
10109064-3137	Postage & Freight	15	150	705	706	150
10109064-3138	Operating Forms	535	400	400	169	400
10109064-3155	Office Supplies	611	750	750	92	500
10109064-3170	Repairs & Supplies	5,637	8,050	8,050	3,862	5,000
10109064-3188	Furniture Supplies	6,554	6,200	6,594	6,289	3,500
10109064-3210	Travel/Education	7,556	10,864	10,864	7,305	8,877
10109064-3214	Books/Dues/Subscriptions	2,896	3,335	3,335	223	3,335
10109064-3225	Uniforms/Prot Clothing	1,490	1,700	1,700	1,602	1,700
10109064-3231	Telephone	3,887	4,000	4,000	3,465	4,000
10109064-3515	Marketing	10,269	7,700	6,751	5,401	6,080
10109064-3520	RMKT- Farmers Event Expenses	4,091	5,000	5,000	4,898	12,000
10109064-3525	RMKT- City Event Expenses	9,791	10,000	10,000	2,745	10,000
10109064-3530	RMKT- Rental Event Expenses	65,806	50,000	50,000	62,302	50,000
10109064-3536	RMKT-Farmers SNAP/EBT PMTS	17,374	5,000	5,000	15,947	5,000
10109064-3998	CC Merchant Fees	8,009	-	-	7,215	-
10109064-3999	Miscellaneous Expense	403	600	600	5	600
TOTAL A&E - RIVERMARKET		533,349	590,255	475,995	422,055	508,242



**GENERAL FUND
ARTS & ENTERTAINMENT**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&E - TRANSPORTATION MUSEUM						
10109065-3100	Outside Services	109,988	157,390	157,390	111,491	157,390
10109065-3231	Telephone	205	180	180	130	180
TOTAL A&E - TRANSPORTATION MUSEUM		110,192	157,570	157,570	111,621	157,570

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&E - HOLIDAYS AT THE PLAZA						
10109066-1025	Salary Overtime	9,015	7,500	7,500	13,030	8,206
10109066-2025	State Pension	743	-	-	1,197	-
10109066-2029	Medicare Tax	131	-	-	189	-
10109066-2030	Social Security	559	-	-	808	-
10109066-3004	Event Advertising	6,694	7,500	7,500	5,958	950
10109066-3100	Outside Services	116,338	121,500	141,500	204,844	131,500
10109066-3105	Liability Insurance	4,005	4,500	4,500	2,727	4,500
10109066-3138	Operating Forms	26	-	-	-	-
10109066-3170	Repairs & Supplies	41,333	24,400	30,400	23,857	24,400
10109066-3214	Books/Dues/Subscriptions	1,071	1,000	1,000	762	1,000
10109066-3225	Uniforms/Prot Clothing	1,058	750	750	738	750
10109066-3230	Utilities	17,499	30,600	20,600	30,601	30,700
10109066-3998	CC Merchant Fees	3,831	2,500	2,500	704	2,500
10109066-3999	Miscellaneous Expense	100	650	650	111	650
TOTAL A&E - HOLIDAYS AT THE PLAZA		202,403	200,900	216,900	285,526	205,156

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TOTAL A&E - OTHER SPEICAL EVENTS						
10109068-1005	Beer Tax Bonus	-	-	484	637	940
10109068-1015	Salaries	9,597	-	122,986	146,010	235,159
10109068-1025	Salary Overtime	176	25,100	25,100	20,177	27,463
10109068-1030	Wages	-	-	-	-	44,934
10109068-2010	Employee Insurance	907	-	6,770	18,980	33,483
10109068-2020	Fire - Police Pension	1	-	-	2,143	-
10109068-2025	State Pension	749	-	9,770	11,752	19,491
10109068-2029	Medicare Tax	133	-	1,762	2,293	3,985
10109068-2030	Social Security	567	-	7,528	9,053	17,035
10109068-3010	Auto - Fuel & Oil	-	1,207	-	-	-
10109068-3015	Auto - Maintenance	-	950	-	-	-
10109068-3110	Machine Rental	-	-	2,509	2,360	2,510
10109068-3137	Postage & Freight	-	-	-	-	-
10109068-3138	Operating Forms	-	250	250	108	250
10109068-3155	Office Supplies	-	1,400	1,400	884	1,400
10109068-3170	Repairs & Supplies	5,368	7,500	7,500	340	7,500
10109068-3210	Travel/Education	-	19,500	10,364	8,753	9,000
10109068-3214	Books/Dues/Subscriptions	141	4,585	4,585	2,400	4,585
10109068-3225	Uniforms/Prot Clothing	1,065	2,100	2,100	711	600
10109068-3231	Telephone	-	5,920	5,920	965	5,920
10109068-3525	City Event Expenses	20,761	17,000	17,000	3,982	14,850
10109068-3526	Elevate Events	3,171	10,000	10,000	1,940	10,000
10109068-3850	Mayors Cup 5K	37,564	60,000	60,000	44,459	56,100
10109068-3852	Live at the Plaza	39,567	35,000	35,000	29,327	34,000
10109068-3854	Household Hazardous Waste Day	24,723	2,000	2,000	917	500
10109068-3855	Druid City Arts Festival	36,443	55,000	45,000	46,777	38,100
10109068-3998	CC Merchant Fees	-	-	-	478	-
10109068-3999	Miscellaneous Expense	3,595	7,250	4,741	2,106	4,740
TOTAL A&E - OTHER SPECIAL EVENTS		184,526	254,762	382,769	357,746	572,545

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TOTAL A&E - SABAN CENTER						
10109069-1005	Beer Tax Bonus	-	484	484	434	470
10109069-1015	Salaries	-	187,080	187,080	151,354	203,965
10109069-2010	Employee Insurance	-	27,282	27,282	22,045	27,850
10109069-2025	State Pension	-	14,873	14,873	11,865	15,733
10109069-2029	Medicare Tax	-	2,562	2,562	2,096	2,757
10109069-2030	Social Security	-	10,954	10,954	8,964	11,785
10109069-3110	Machine Rental	-	-	2,136	1,763	-
10109069-3137	Postage & Freight	-	-	-	7	-
10109069-3155	Office Supplies	-	-	2,000	232	2,000
10109069-3170	Repairs & Supplies	-	-	-	-	300
10109069-3212	Car Allowance	-	-	-	4,204	5,487
10109069-3231	Telephone	-	-	-	586	700
TOTAL A&E - SABAN CENTER		-	243,235	247,371	203,553	271,047



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The Office of Community and Neighborhood Services is dedicated to improving the quality of life in the City of Tuscaloosa communities and neighborhoods. The primary functions of the office are: affordable housing, housing counseling, youth services, senior services, family services, homeless services, lead abatement, and the promotion of contractual and business opportunities. To that end, the office acts as a liaison to the U.S. Department of Housing and Urban Development (HUD) and the Alabama Department of Economic and Community Affairs (ADECA), through the administration and implementation of the City of Tuscaloosa's Community Planning and Development grants. These grants include the Community Development Block Grant, HOME Investment Partnerships Program, Emergency Solutions Grant, Homeless Management Information System, and the LEAD Abatement Grant Program. Additionally, the Office of Community and Neighborhood Services works with community agencies and partners to expand and refine programs and projects offered to the Tuscaloosa community at large.

Community & Neighborhood Services FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Federal Programs	\$ 707,218	\$ 815,520	\$ 108,302	15.3%
Total	\$ 707,218	\$ 815,520	\$ 108,302	15.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 892,033	\$ 1,025,623	\$ 133,590	15.0%
Salary Reimbursement	(251,500)	(276,500)	(25,000)	9.9%
Overtime/Wages	27,359	22,500	(4,859)	-17.8%
Auto Fuel/Maintenance	423	835	412	97.4%
Other Operating	38,903	43,062	4,159	10.7%
	\$ 707,218	\$ 815,520	\$ 108,302	15.3%

Community & Neighborhood Services Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$132,706 due to an 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of one employee from Arts & Entertainment, and internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$412 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$25,000 in salary reimbursement to reflect increase in projected reimbursable grant activities due to the cost of living and step increase.
 - Decrease of \$700 in other operating due to a 10% reduction in travel/education.

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 (54 Units)- Tuscaloosa Housing Authority.	FY 2022	Ongoing	33%		x	x	x	
Single Family Homeownership- Habitat for Humanity.	FY 2022	Underway	60%		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	Ongoing/ Underway	10%		x	x		
Residential Lateral Assistance Program (RLAP)- partnership with UD.	FY 2022	Underway	95%		x	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	Ongoing	90%		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 2023	100%			x	x	x
Project Unity Recommendation Implementation- Mayor's Alliance for Opportunity & Advancement and Chief's Commission on Policing.	FY 2022	Ongoing	15%		x	x	x	x
Establishment of a Division of Youth Advancement & Opportunity (DYAO).	FY 2023	Underway	0%		x	x	x	x
Neighborhood Revitalization through the creation of various programs- Let's Paint and Renovate Program and the LEAD Hazard Abatement Program.	FY 2022	Ongoing	55%		x	x	x	x
City of Tuscaloosa Housing Counseling Agency designation *HUD Certified*.	FY 2023	Completed	100%	8/1/2022	x	x	x	
Creation & Implementation of a Business Façade Improvement Program -partnership with UD and TPD.	FY 2023	Underway	0%		x	x	x	x
Police Athletic League (PAL) Basketball Court Improvements.	FY 2024	Underway	10%			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	80%		x	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	
Boys and Girls Club Expansion of Services/Building Improvements- will work with the Club to explore renovations and improvements to their facility.	FY 2022	Underway	0%		x	x	x	
Completion of Springer Estates Property (54 Units).	FY 2022	TBD	33%		x	x	x	
Target Neighborhoods for Revitalization/Rehabilitation.	FY 2022	TBD	0%		x	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	

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
COMMUNITY AND NEIGHBORHOOD SERVICES						
10104070-1005	Beer Tax Bonus	1,765	2,178	2,420	2,310	2,350
10104070-1015	Salaries	575,967	687,536	730,944	561,668	799,685
10104070-101501	Salary Reimbursement	(310,294)	(251,500)	(251,500)	(212,204)	(276,500)
10104070-1020	Special Bonus	7,850	-	-	-	-
10104070-1030	Wages	6,403	27,359	27,359	11,096	22,500
10104070-2010	Employee Insurance	66,537	80,147	80,167	62,628	80,153
10104070-2025	State Pension	48,959	61,720	65,933	49,878	70,744
10104070-2029	Medicare Tax	8,181	9,550	10,172	8,019	11,864
10104070-2030	Social Security	34,981	40,812	43,470	34,288	49,853
10104070-3005	Legal Advertising	-	800	800	-	800
10104070-3010	Auto-Fuel & Oil	211	123	355	168	335
10104070-3015	Auto-Maintenance	356	300	-	4,599	500
10104070-3085	Property Insurance	-	3,000	3,000	-	3,000
10104070-3100	Outside Services	5,227	8,000	8,993	277	8,000
10104070-3110	Machine Rental	5,511	5,000	5,000	4,545	6,500
10104070-3137	Postage & Freight	176	400	400	260	400
10104070-3138	Operating Forms	-	400	400	372	400
10104070-3155	Office Supplies	2,586	3,000	3,000	4,046	3,000
10104070-3170	Repairs & Supplies	1,502	5,000	5,000	4,374	5,000
10104070-3199	Neighborhood Revitalization	22,986	-	21,253	26,822	-
10104070-3210	Travel/Education	3,217	5,000	5,000	3,146	6,300
10104070-3212	Car Allowance	9,600	10,090	10,090	8,408	10,974
10104070-3214	Books/Dues/Subscriptions	2,020	1,300	1,300	1,206	1,500
10104070-3231	Telephone	8,456	6,500	6,500	8,119	7,500
10104070-3999	Miscellaneous Expense	189	503	503	558	662
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES		502,389	707,218	780,558	584,584	815,520



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Construction, Facilities, and Grounds is comprised of Administration, Construction Management, Facilities Maintenance, and Grounds. Within the department, approximately 140 employees work tirelessly to provide cost effective projects, deferred maintenance to city owned facilities, space planning and upgrades, while also concentrating on efficient customer service and beautiful and operationally sound outdoor spaces. Together, we maintain, cultivate, and enhance physical spaces which serve our city community and visitors. The Department's Mission is to develop and execute these standards and operational procedures necessary to meet the Organizational Standard of Excellence as framed by the four Core Beliefs.

Construction, Facilities, & Grounds FY 2024 General Fund Budget Summary				
Divisions	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Administration	\$ 692,102	\$ 463,279	\$ (228,823)	-33.1%
Facilities Maintenance	5,742,272	6,831,466	1,089,194	19.0%
Grounds	5,857,725	6,496,384	638,659	10.9%
Total	\$ 12,292,099	\$ 13,791,129	\$ 1,499,030	12.2%
Expenditure Category				
Salaries/Benefits	\$ 7,972,224	\$ 8,850,464	\$ 878,240	11.0%
Overtime/Wages/Holiday Pay	159,836	293,198	133,362	83.4%
Auto Fuel/Maintenance	410,277	456,155	45,878	11.2%
Maintenance Contracts	209,278	210,500	1,222	0.6%
Tip Fee	73,220	106,155	32,935	45.0%
Utilities	1,560,600	1,867,200	306,600	19.6%
Capital Outlay	-	27,720	27,720	0.0%
Other Operating	1,906,664	1,979,737	73,073	3.8%
	\$ 12,292,099	\$ 13,791,129	\$ 1,499,030	12.2%

Construction, Facilities & Grounds Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$878,240 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as the addition of four new positions, the transfer of one position from Accounting & Finance, one position from Engineering, one position from Environmental Services, one position from Strategic Communications, as well as a transfer of nine positions to Public Services, and other internal promotions throughout the 2023 fiscal year. In addition, 14 new FTE's are included in the FY 2024 budget for Elevate building and grounds maintenance crews and is funded by a transfer from the Elevate Tuscaloosa Fund. 2 FTE's were eliminated from the FY 2024 budget.

Construction, Facilities & Grounds Budget Highlights (continued)

- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
- Increase of \$137,566 for addition to CFG's level funding amount for realignment budget revisions that took place in FY 2023.
 - Increase of \$306,600 in utilities based on current market rates and projections.
 - Increase of \$49,609 in tip fees due to execution of new contracts with new rates in FY 2023.
 - Increase of \$45,878 in auto fuel/maintenance to reflect expected cost and department usage.
 - Decrease of \$1,982 in other operating due to a 10% reduction in travel/education.
 - Increase of \$4,278 in maintenance contract expenditures to reflect current contracts.

Construction, Facilities & Grounds Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Assess the current state of all assets and use current CMMS to prioritize needed maintenance and repairs.	FY 2024	Ongoing	30%		x	x	x	x
Determine the required level of service within Facilities maintenance to assist with creation of measurable goals and implement a process for tracking progress.	FY 2024	FY24 Q1	0%		x			x
Provide the tools and training needed to create an efficient and effective work environment.	FY 2024	Ongoing	85%		x	x		x
Staff Training - Job Related/All Team Members.	FY 2024	Ongoing	50%		x	x	x	x
Implement revised staffing classification to promote retainage and recruitment of staff.	FY 2024	FY 2024	0%		x			x
Updated GIS mapping of ROWs, grounds, and parks.	FY 2024	FY 2024	50%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Determine the most optimal way to maintain assets over time through operations and maintenance.	FY 2024	FY25 Q1	0%			x		x
Evaluate current FM staffing in regards to creating a reactive crew to efficiently make minor day to day repairs and to reduce the amount of outside services.	FY 2024	FY24 Q3	0%		x			x
Determine the best long term funding strategy to efficiently manage our facilities assets.	FY 2024	FY24 Q3	0%					x
Implement asset management into the day to day operations to be more cost effective in overall operations.	FY 2024	FY 2025	0%		x			x
Implement plan to have adequate staffing for all grounds maintained by CFG.	FY 2024	FY 2025	0%		x			x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CFG- ADMINISTRATION						
10109040-1005	Beer Tax Bonus	3,300	2,662	3,146	1,323	705
10109040-1015	Salaries	660,604	473,559	542,816	330,862	333,852
10109040-1020	Special Bonus	17,323	-	-	-	-
10109040-1025	Salary Overtime	238	2,900	2,900	1,373	-
10109040-2010	Employee Insurance	120,501	82,345	97,266	39,521	27,850
10109040-2025	State Pension	60,888	43,488	48,817	28,169	28,240
10109040-2029	Medicare Tax	17,680	6,569	7,410	4,639	4,730
10109040-2030	Social Security	47,352	28,081	31,675	19,835	20,223
10109040-3010	Auto - Fuel & Oil	7,816	6,588	(757)	2,694	4,625
10109040-3015	Auto - Maintenance	2,901	2,750	37	1,877	3,965
10109040-3100	Outside Services	720	5,000	4,000	1,524	3,000
10109040-3106	Toll Bridge	22	50	50	1	50
10109040-3110	Machine Rental	9,585	6,600	8,400	3,929	6,000
10109040-3137	Postage & Freight	22	-	-	-	-
10109040-3138	Operating Forms	-	75	75	-	-
10109040-3155	Office Supplies	667	1,900	3,400	4,985	5,000
10109040-3170	Repairs & Supplies	4,980	2,850	9,850	8,287	-
10109040-3210	Travel/Education	5,358	12,140	7,140	2,686	4,500
10109040-3212	Car Allowance	3,742	5,045	6,649	6,859	8,914
10109040-3214	Books/Dues/Subscriptions	309	855	-	45	-
10109040-3225	Uniforms/Prot Clothing	1,605	2,200	1,200	44	900
10109040-3231	Telephone	15,646	5,720	12,220	9,322	10,000
10109040-3999	Miscellaneous Expense	46	725	-	627	725
TOTAL CFG -ADMINISTRATION		981,305	692,102	786,294	468,602	463,279

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CFG- FACILITIES MAINTENANCE						
10109042-1005	Beer Tax Bonus	8,126	11,011	11,253	9,227	11,750
10109042-1015	Salaries	1,598,427	2,126,188	2,186,564	1,560,580	2,690,909
10109042-1020	Special Bonus	68,667	-	-	-	-
10109042-1025	Salary Overtime	74,027	68,000	68,000	132,149	134,414
10109042-1045	Holiday Pay	2,086	2,659	2,659	1,996	3,282
10109042-2010	Employee Insurance	302,111	423,927	430,697	284,118	462,807
10109042-2025	State Pension	147,503	196,600	202,571	149,855	229,912
10109042-2029	Medicare Tax	23,103	29,028	29,880	22,659	35,843
10109042-2030	Social Security	99,104	124,043	127,683	96,886	153,185
10109042-3010	Auto - Fuel & Oil	39,257	49,337	18,998	27,866	35,740
10109042-3015	Auto - Maintenance	28,513	12,000	44,734	24,520	38,320
10109042-3100	Outside Services	209,146	166,500	278,400	156,753	200,000
10109042-3101	Outside Services - Amphitheater	31,971	45,450	45,450	12,616	25,000
10109042-3106	Toll Bridge	43	-	500	280	150
10109042-3108	Outside Services - WS	39,961	49,700	19,700	6,689	25,000
10109042-3110	Machine Rental	1,572	8,040	6,040	3,909	15,000
10109042-3153	Maintenance Contracts - Elevate	-	-	-	5,492	5,500
10109042-3155	Office Supplies	48	250	250	323	500
10109042-3156	Maintenance Contracts	138,580	143,270	149,270	101,492	140,000
10109042-3159	Maintenance Contracts - W&S	49,347	66,008	66,008	39,221	65,000
10109042-3162	Repairs & Supplies - Amp	49,242	55,000	55,000	63,971	75,000
10109042-3170	Repairs & Supplies	520,455	496,450	531,092	724,952	525,000
10109042-3187	Repairs & Supplies - W&S	41,799	65,000	66,500	57,889	50,000
10109042-3196	Utilities - Amp	151,996	147,900	147,900	112,169	161,500
10109042-3210	Travel/Education	14,101	19,500	19,500	19,947	379
10109042-3214	Books/Dues/Subscriptions	80	-	-	-	-
10109042-3225	Uniforms/Prot Clothing	10,847	13,850	6,850	6,466	12,600
10109042-3226	Utilities - Airport	118,872	122,400	122,400	115,230	137,600
10109042-3227	Utilities - Police	347,032	367,200	367,200	266,448	326,900
10109042-3228	Utilities - TDOT	148,515	153,000	153,000	121,073	146,800
10109042-3229	Utilities - Parking Control	23,266	35,700	35,700	21,116	23,900
10109042-3230	City Hall Annex 1	165,555	158,100	158,100	170,244	198,600

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CFG-FACILITIES MAINTENANCE (continued)						
10109042-3231	Telephone	21,717	9,376	29,376	24,201	28,500
10109042-3232	Utilities - Municipal Court	90,666	86,700	86,700	99,332	106,900
10109042-3233	Utilities - City Logistics	46,679	45,900	45,900	34,541	46,700
10109042-3234	Utilities - City Parks	66,906	66,300	66,300	52,489	74,100
10109042-3235	Utilities - Annex 3 - General	14,806	20,400	20,400	12,470	15,900
10109042-3237	Utilities - MWW Transp Museum	13,048	20,400	20,400	11,784	14,100
10109042-3238	Utilities - River Market	75,900	71,400	71,400	64,607	78,500
10109042-3239	Utilities - Pub Safety Logistics	55,641	56,100	56,100	48,287	58,000
10109042-3240	Utilities - Curry/ESD	147,714	153,000	153,000	142,275	165,900
10109042-3241	Utilities - Northern Rvwlk	18,489	10,200	10,200	3,262	15,000
10109042-3242	Utilities - River Dist Park	532	10,200	10,200	12,656	15,000
10109042-3243	Utilities - Western Rvwlk	-	-	-	116	15,000
10109042-3245	Utilities - Annex 3 - W&S	29,759	35,700	35,700	24,950	31,800
10109042-3246	Utilities - Civil Rights Trail	-	-	-	149	5,000
10109042-3247	Utilities - TNEWS (Saban Center)	-	-	-	-	230,000
10109042-3999	Miscellaneous Expense	-	485	485	360	475
10109042-4010	Equipment	8,450	-	-	-	-
10109042-4170	Capital Repairs/Improvements	47,080	-	57,358	27,351	-
TOTAL CFG- FACILITIES MAINTENANCE		5,090,742	5,742,272	6,015,418	4,874,966	6,831,466

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CFG- GROUNDS						
10109044-1005	Beer Tax Bonus	-	17,666	15,730	11,096	15,040
10109044-1015	Salaries	-	3,117,511	2,792,776	1,904,156	3,525,039
10109044-1025	Salary Overtime	-	14,000	118,000	54,259	105,502
10109044-1030	Wages	-	72,277	72,277	17,964	50,000
10109044-2010	Employee Insurance	-	785,032	705,592	414,142	782,038
10109044-2025	State Pension	-	276,786	244,522	171,515	274,526
10109044-2029	Medicare Tax	-	42,233	37,868	26,080	46,447
10109044-2030	Social Security	-	180,450	161,806	111,513	198,454
10109044-3010	Auto - Fuel & Oil	158,527	198,102	75,225	87,677	148,160
10109044-3011	Auto - Fuel & Oil - Elevate	-	-	-	4,032	4,000
10109044-3014	Auto - Maintenance - Elevate	-	-	-	-	1,500
10109044-3015	Auto - Maintenance	291,541	141,500	149,986	142,535	219,845
10109044-3100	Outside Services	381,045	483,420	356,223	282,130	498,555
10109044-3106	Toll Bridge	66	-	500	199	300
10109044-3125	Mosquito Control	208,402	232,878	224,878	163,251	217,668
10109044-3163	Repairs & Supplies - Elevate	-	-	-	-	39,000
10109044-3170	Repairs & Supplies	144,999	220,000	195,000	157,958	180,000
10109044-3195	Tip Fee	81,251	73,220	81,546	51,129	106,155
10109044-3210	Travel/Education	-	-	7,400	756	12,960
10109044-3214	Books/Dues/Subscriptions	-	-	40	115	-
10109044-3225	Uniforms/Prot Clothing	-	2,000	36,000	13,882	22,700
10109044-3231	Telephone	-	400	39,200	16,957	20,300
10109044-3999	Miscellaneous Expense	-	250	-	-	475
10109044-4010	Equipment	103,875	-	-	-	27,720
TOTAL CFG - GROUNDS		1,369,704	5,857,725	5,314,569	3,631,344	6,496,384



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The Tuscaloosa City Council is the City's legislative body. The City of Tuscaloosa divides into seven Council districts. Collectively, the seven Councilmembers represent an estimated 100,000 residents covering over 70 square miles. As legislators, the Council considers particular items of business through issue-specific committees and recommends action to the full Council.

City Council FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
City Council	\$ 615,438	\$ 644,588	\$ 29,150	4.7%
Total	\$ 615,438	\$ 644,588	\$ 29,150	4.7%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 105,336	\$ 117,802	\$ 12,466	11.8%
Overtime/Wages	217,202	235,886	18,684	8.6%
Other Operating	292,900	290,900	(2,000)	-0.7%
Total By Category	\$ 615,438	\$ 644,588	\$ 29,150	4.7%

City Council Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$12,466 due to 8.6% COLA and 1.5% step included in the proposed budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$18,684 in wages for 8.6% cost of living adjustment for City Council.
 - Decrease of \$2,000 in other operating due to a 10% reduction in travel/education.

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
COUNCIL						
10104050-1005	Beer Tax Bonus	234	242	242	231	235
10104050-1015	Salaries	57,353	59,838	59,838	51,415	68,981
10104050-1020	Special Bonus	1,250	-	-	-	-
10104050-1025	Salary Overtime	2,071	1,000	1,000	1,012	1,094
10104050-1030	Wages	208,720	216,202	216,202	178,779	234,792
10104050-2010	Employee Insurance	13,062	13,926	13,926	11,603	13,925
10104050-2025	State Pension	5,592	5,919	5,919	5,076	6,511
10104050-2029	Medicare Tax	3,789	3,906	3,906	3,321	4,298
10104050-2030	Social Security	16,204	16,705	16,705	14,201	18,365
10104050-3100	Outside Services	78,131	175,000	175,000	-	175,000
10104050-3110	Machine Rental	3,725	5,500	5,500	3,039	5,000
10104050-3137	Postage & Freight	54	-	-	28	-
10104050-3138	Operating Forms	-	200	200	-	-
10104050-3155	Office Supplies	732	600	600	778	800
10104050-3170	Repairs & Supplies	1,228	2,000	2,000	1,048	2,000
10104050-3210	Travel/Education	6,520	20,000	20,000	4,861	18,000
10104050-3212	Car Allowance	-	4,800	4,800	4,204	5,487
10104050-3214	Books/Dues/Subscriptions	8,456	9,100	9,100	4,001	9,600
10104050-3231	Telephone	6,093	8,500	8,500	4,809	8,500
10104050-3999	Miscellaneous Expense	1,504	2,000	2,000	1,731	2,000
10104050-4010	Equipment	10,979	-	-	-	-
10104050-99901	District Improv - Dist 1	7,620	10,000	10,000	5,797	10,000
10104050-99902	District Improv - Dist 2	3,308	10,000	10,000	11,245	10,000
10104050-99903	District Improv- Dist 3	-	10,000	10,000	5,000	10,000
10104050-99904	District Improv- Dist 4	5,000	10,000	10,000	-	10,000
10104050-99905	District Improv - Dist 5	2,500	10,000	12,000	12,000	10,000
10104050-99906	District Improv - Dist 6	10,000	10,000	10,000	6,000	10,000
10104050-99907	District Improv - Dist 7	9,750	10,000	10,000	10,000	10,000
TOTAL COUNCIL		463,875	615,438	617,438	340,179	644,588

Environmental Services provides three solid waste collection services for garbage, trash and recycling. Environmental Services offers several recycling options including: free curbside recycling collection, drop-off recycling, drop-off electronic recycling and non-residential curbside recycling.

Environmental Services FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Environmental Services	\$ 9,044,668	\$ 9,863,730	\$ 819,062	9.1%
Total	\$ 9,044,668	\$ 9,863,730	\$ 819,062	9.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 6,103,334	\$ 6,641,126	\$ 537,792	8.8%
Overtime/Wages/Holiday Pay	325,052	355,654	30,602	9.4%
Auto Fuel/Maintenance	908,384	1,438,450	530,066	58.4%
Tip Fee	1,043,000	1,079,775	36,775	3.5%
Utilities	23,576	23,576	-	0.0%
Other Operating	641,322	325,149	(316,173)	-49.3%
	\$ 9,044,668	\$ 9,863,730	\$ 819,062	9.1%

Environmental Services Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$537,792 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as the addition of one new position, the transfer of one employee to Construction, Facilities & Grounds, and one employee to Water & Sewer, and the transfer of two employees from Public Works, as well as internal promotions throughout the 2023 fiscal year. In addition, one FTE is being added to the FY 2024 budget and two positions are being eliminated.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$530,066 in auto fuel/maintenance to reflect expected costs and department usage.
 - Increase of \$36,775 in tip fees due to the contract being renewed with new rates in FY 2023.
 - Increase of \$30,602 in overtime and holiday pay due to the 8.6% cost of living and step increase.
 - Decrease of \$600 in other operating due to a 10% reduction in travel/education.
 - Decrease of \$315,573 in other operating due to an ADEM Recycling grant received in prior year.

Environmental Services Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Staff Training - Job Related/All Team Members	FY 2024	Ongoing	0%					x
Assess all current routes and make needed adjustments to ensure efficiency.	FY 2024	FY24 Q1	0%		x			
Improve overall department morale and implement an effective workflow process.	FY 2024	Ongoing	0%			x		x
Identify ways to improve on all key elements of customer service and implement workflow process with clear expectations.	FY 2024	Ongoing	0%			x		x
Data collection and review of our current billing process and identify areas needing improvements.	FY 2024	Ongoing	0%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Analyze the effectiveness of our current fleet in day to day operations and explore new options for recycling trucks.	FY 2024	FY24 Q3	0%		x	x		x
Evaluate current administrative, garbage, trash, and recycling staff to ensure we operating as efficiently as possible.	FY 2024	FY24 Q3	0%		x			x
Explore Electric Vehicle Program to lower fuel cost and reduce carbon emissions.	FY 2024	FY25 Q2	0%			x		x
Evaluate current recycling process and identify areas needing improvements.	FY 2024	FY24 Q3	0%			x		

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
ENVIRONMENTAL SERVICES						
10109075-1005	Beer Tax Bonus	19,640	23,232	23,232	18,739	21,855
10109075-1015	Salaries	3,775,415	4,366,476	4,368,222.00	3,150,624	4,927,776
10109075-1020	Special Bonus	187,455	-	-	-	-
10109075-1025	Salary Overtime	395,022	325,052	325,052.00	365,887	355,654
10109075-1045	Holiday Pay	628	-	-	-	-
10109075-2010	Employee Insurance	746,454	988,870	997,547.00	662,872	920,645
10109075-2025	State Pension	362,197	411,082	410,157.00	318,452	420,971
10109075-2029	Medicare Tax	58,215	59,485	59,512.00	46,606	65,264
10109075-2030	Social Security	248,862	254,189	254,307.00	199,281	279,128
10109075-3010	Auto - Fuel & Oil	525,407	608,384	522,933.00	307,009	495,565
10109075-3015	Auto - Maintenance	663,588	300,000	602,366.00	636,403	942,885
10109075-3086	Public Education	4,999	-	-	1,999	-
10109075-3100	Outside Services	4,529	37,000	37,000.00	20,293	37,000
10109075-3106	Toll Bridge	13,537	11,000	11,000.00	10,527	11,000
10109075-3110	Machine Rental	3,009	4,500	4,500.00	2,289	4,500
10109075-3137	Postage & Freight	128	250	250.00	237	250
10109075-3138	Operating Forms	245	3,000	3,000.00	1,515	3,000
10109075-3155	Office Supplies	1,448	1,500	1,500.00	208	1,500
10109075-3170	Repairs & Supplies	71,057	160,700	147,895.24	90,053	160,700
10109075-3192	ADEM Recycling Grant Exp	-	315,573	392,821.10	61,172	-
10109075-3195	Tip Fee	982,521	1,043,000	1,043,000.00	728,690	1,079,775
10109075-3210	Travel/Education	6,078	6,000	6,000.00	987	5,400
10109075-3212	Car Allowance	-	-	-	-	5,487
10109075-3214	Books/Dues/Subscriptions	25,043	33,034	33,034.00	20,253	33,034
10109075-3225	Uniforms/Prot Clothing	28,524	37,500	37,500.00	21,500	37,500
10109075-3231	Telephone	18,955	23,576	23,576.00	12,188	23,576
10109075-3854	Household Hazardous Waste Day	-	26,500	26,500.00	80	26,500
10109075-3997	Bad Debt Write Offs	26,815	-	-	-	-
10109075-3998	CC Merchant Fees	-	265	265.00	6	265
10109075-3999	Miscellaneous Expense	1,676	4,500	4,500.00	1,155	4,500
10109075-4010	Equipment	-	-	85,049.37	69,736	-
TOTAL ENVIRONMENTAL SERVICES		8,171,444	9,044,668	9,420,719	6,748,763	9,863,730



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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 2024 General Fund Budget Summary				
Divisions	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Fire	\$ 25,855,672	\$ 28,176,417	\$ 2,320,745	9.0%
Fire - Paramedics	4,765,900	4,950,733	184,833	3.9%
Fire - Grant	-	-	-	0.0%
Fire - Ambulance	64,125	103,615	39,490	61.6%
Fire - Dispatch	1,033,525	1,172,745	139,220	13.5%
Total	\$ 31,719,222	\$ 34,403,510	\$ 2,684,288	8.5%
Expenditure Category				
Salaries/Benefits	\$ 27,552,444	\$ 29,539,140	\$ 1,986,696	7.2%
Overtime/Wages/Holiday Pay	2,614,712	2,955,090	340,378	13.0%
Auto Fuel/Maintenance	337,611	607,760	270,149	80.0%
Maintenance Contracts	20,000	20,000	-	0.0%
Utilities	285,600	339,300	53,700	18.8%
Uniforms/Protective Clothing	181,250	186,250	5,000	2.8%
Capital Outlay	9,385	9,385	0	0.0%
Other Operating	718,221	746,585	28,364	3.9%
Total By Category	\$ 31,719,222	\$ 34,403,510	\$ 2,684,288	8.5%

Fire Rescue Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$1,986,696 due to 8.6% COLA and 2.5% step increase for public safety and 1.5% step increase for non-public safety included in the proposed budget, as well as the addition of one new position, and various internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$270,149 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$40,590 in other additions to cover the Medical Director and Consultant fee and supplies for the pilot blood program. This amount is offset with an increase in Ambulance Franchise Fee
 - Increase of \$300,378 in overtime and holiday due to the 8.6% cost of living and step increase.
 - Decrease of \$7,225 in other operating due to a 10% reduction in travel/education.
 - Increase of \$40,000 to Tuscaloosa Fire & Rescue's level funding amount to budget holiday pay that was not budgeted in prior year's original budget.
 - Increase of \$53,700 utilities based on current market rate and projections.

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	Ongoing	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	Ongoing	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	Ongoing	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	a. Ongoing b. Ongoing c. Ongoing	a. 20% b. 40% c. 50%		x	x	x	x
Firefighter Health and Safety: Implement Annual Firefighter Physicals program.	FY 2022	Ongoing	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	Ongoing	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	Ongoing	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	Ongoing	30%		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	Ongoing	5%		x			x
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	a. Ongoing b. Ongoing c. Ongoing	a. 20% b. 1% c. 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	a. Ongoing b. Ongoing c. Ongoing	a. 75% b. 100% c. 30%		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	a. Ongoing b. Ongoing	a. 5% b. 5%		x	x	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
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 Station Construction: • Fire Station 6 - Begin construction phase • Fire Station 11 - Begin construction phase	FY 2024	FY24	0%		x	x	x	x
Implement pilot blood program and new trauma care procedures.	FY 2024	FY24	60%		x	x		x
Continue to research the feasibility of combining the Public Education and EMS Prevention programs into a Community Risk Reduction program.	FY 2024	FY24	0%		x	x		x
Continue to seek new ways to improve recruitment and retention for new firefighters and paramedics.	FY 2024	FY24	30%		x	x		x

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 of renovations	FY 2022	a. Ongoing b. Ongoing c. Ongoing d. Ongoing	a. 0% b. 0% c. 0% d. 10%		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	Ongoing	10%		x	x	x	x
Work with the IT department to receive funding for a fire station alerting system.	FY 2022	Ongoing	5%		x	x		x
Conversion to RSA	FY 2024	FY26	0%		x	x		x
Fire Station Construction / Renovations • Fire Station 5 / Administration - 3200 Greensboro • New Station 13 – North Tuscaloosa • New Station 14 – North Tuscaloosa • Continuing to monitor the age and condition at all TFR facilities for	FY 2024	FY26	0%		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 2024	FY25	0%		x	x	x	x
Special Operations Battalion Chief - The creation of this new position would place all 13 special operation 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 2024	FY26	0%		x	x		x

Fire Rescue Goals (continued)

Long-Term Goals: (continued)	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
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 2024	FY26	0%		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 2024	FY26	0%		x	x		x
Continue to update our 10 year apparatus, ambulance, and specialty vehicle replacement plan, as identified by our Fleet Services Officer.	FY 2024	FY25	0%		x	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 2024	FY25	0%		x			x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FIRE						
10106010-1005	Beer Tax Bonus	108,294	121,176	121,176	113,162	116,044
10106010-1010	Longevity Bonus	82,200	81,200	81,200	85,600	84,700
10106010-1011	Supp Longevity Bonus	92,000	-	-	-	-
10106010-1015	Salaries	15,544,891	17,310,818	17,310,818	14,263,173	18,982,591
10106010-101501	Salary Reimbursement - Grants	(748,365)	(910,000)	(910,000)	(354,517)	(1,011,010)
10106010-1020	Special Bonus	519,625	-	-	-	-
10106010-1025	Salary Overtime	1,520,405	1,300,000	1,300,000	880,721	1,447,095
10106010-1045	Holiday Pay	834,871	792,012	792,012	873,526	881,628
10106010-2010	Employee Insurance	2,210,184	2,390,435	2,390,435	1,999,766	2,428,533
10106010-2020	Fire-Police Pension	2,706,272	3,186,725	3,186,725	2,565,079	3,352,985
10106010-2025	State Pension	44,173	47,506	47,506	36,184	42,505
10106010-2029	Medicare Tax	255,523	244,102	244,102	220,747	264,152
10106010-2030	Social Security	30,839	32,067	32,067	26,048	28,921
10106010-2040	Fire Cancer Insurance	46,785	46,785	46,785	44,825	46,785
10106010-3010	Auto-Fuel & Oil	206,706	129,852	104,905	115,154	182,425
10106010-3015	Auto-Maintenance	344,789	165,000	234,071	226,902	363,770
10106010-3079	Range Training	317	350	350	-	350
10106010-3086	Public Education	12,201	-	-	-	-
10106010-3100	Outside Services	19,835	32,000	32,000	11,042	32,000
10106010-3106	Toll Bridge	756	300	300	535	300
10106010-3110	Machine Rental	6,380	6,000	6,000	5,030	6,000
10106010-3137	Postage & Freight	690	713	713	462	713
10106010-3155	Office Supplies	4,822	5,184	5,184	5,147	5,184
10106010-3170	Repairs & Supplies	128,964	144,000	134,048	123,631	149,000
10106010-3180	Haz-Mat Rep & Supplies	3,609	4,500	4,500	3,379	4,500
10106010-3188	Furniture Supplies	6,374	6,475	6,475	4,559	6,475
10106010-3197	Medical Exams & Testing	-	165,978	129,465	129,465	165,978
10106010-3210	Travel/Education	51,455	38,000	38,000	27,094	34,200
10106010-3213	Clothing Allowance	800	800	800	400	800
10106010-3214	Books/Dues/Subscriptions	11,959	12,000	12,000	12,297	13,400
10106010-3225	Uniforms/Prot Clothing	133,279	138,750	175,263	92,645	138,750
10106010-3230	Utilities	298,858	285,600	285,600	265,345	339,300
10106010-3231	Telephone	82,342	73,500	73,500	64,400	64,500

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FIRE (continued)					-
10106010-3700 HSG Donated Equip Under 5K	4,410	-	-	-	-
10106010-3999 Miscellaneous Expense	592	3,844	3,844	(2,032)	3,843
10106010-4010 Equipment	51,112	-	2,126	-	-
TOTAL FIRE	24,617,945	25,855,672	25,891,970	21,839,766	28,176,417

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FIRE - PARAMEDICS						-
10106011-1005	Beer Tax Bonus	19,605	21,138	21,138	18,792	18,981
10106011-1010	Longevity Bonus	13,200	13,200	13,200	18,207	13,000
10106011-1011	Supp Longevity Bonus	13,500	-	-	-	-
10106011-1015	Salaries	2,704,509	3,044,666	3,044,666	2,381,954	3,198,699
10106011-1020	Special Bonus	65,000	-	-	-	-
10106011-1025	Salary Overtime	298,276	240,500	240,500	105,674	267,712
10106011-1045	Holiday Pay	161,002	124,336	124,336	160,529	138,404
10106011-2010	Employee Insurance	415,867	477,961	477,961	365,784	445,893
10106011-2020	Fire-Police Pension	487,588	573,198	573,198	434,800	577,158
10106011-2029	Medicare Tax	44,440	42,591	42,591	36,363	43,494
10106011-2030	Social Security	(32)	-	-	37	-
10106011-3010	Auto-Fuel & Oil	26,501	10,987	7,228	16,272	23,710
10106011-3015	Auto-Maintenance	48,055	31,772	24,377	18,966	37,855
10106011-3100	Outside Services	7,419	4,000	4,000	1,573	4,000
10106011-3106	Toll Bridge	103	230	230	94	230
10106011-3155	Office Supplies	1,832	3,037	3,037	1,241	3,037
10106011-3156	Maintenance Contracts	15,131	20,000	20,000	-	20,000
10106011-3170	Repairs & Supplies	74,161	70,000	70,000	63,055	70,000
10106011-3176	Outside Testing	-	350	350	70	350
10106011-3210	Travel/Education	24,793	23,250	23,250	14,298	20,925
10106011-3214	Books/Dues/Subscriptions	2,487	5,500	5,500	1,051	5,500
10106011-3225	Uniforms/Prot Clothing	39,902	42,500	42,500	43,753	47,500
10106011-3231	Telephone	16,318	7,000	7,000	8,904	4,600
10106011-3999	Miscellaneous Expense	(1,596)	300	300	198	300
10106011-4010	Equipment	9,385	9,385	9,385	-	9,385
TOTAL FIRE - PARAMEDICS		4,487,443	4,765,900	4,754,746	3,691,615	4,950,733

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FIRE - GRANT						
10106012-3100	Outside Services	-	-	35,000	10,000	-
10106012-4010	Equipment	-	-	25,000	51	-
TOTAL FIRE - GRANT		-	-	60,000	10,051	-

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FIRE - AMBULANCE						
10106015-3100	Outside Services	77,458	46,750	83,980	49,147	50,000
10106015-3170	Repairs & Supplies	-	4,000	90,814	418	41,340
10106015-3210	Travel/Education	5,130	11,000	11,000	1,823	9,900
10106015-3214	Books/Dues/Subscriptions	-	950	950	989	950
10106015-3999	Miscellaneous Expense	183	1,425	1,175	-	1,425
10106015-4010	Equipment	129,047	-	124,581	80,853	-
TOTAL FIRE - AMBULANCE		211,819	64,125	312,500	133,230	103,615

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FIRE - DISPATCH						
10106016-1005	Beer Tax Bonus	2,430	2,904	2,904	2,765	2,820
10106016-1015	Salaries	604,197	648,023	648,023	506,144	716,713
10106016-1020	Special Bonus	13,005	-	-	-	-
10106016-1025	Salary Overtime	206,092	157,864	157,864	171,747	175,726
10106016-1045	Holiday Pay	26,896	-	-	33,977	44,525
10106016-2010	Employee Insurance	110,910	121,466	121,466	101,622	121,447
10106016-2020	Fire-Police Pension	5,340	-	-	7,687	-
10106016-2025	State Pension	65,193	57,917	57,917	56,287	62,154
10106016-2029	Medicare Tax	11,352	8,598	8,598	9,553	9,360
10106016-2030	Social Security	46,443	36,753	36,753	38,023	40,000
TOTAL FIRE - DISPATCH		1,091,859	1,033,525	1,033,525	927,806	1,172,745

The Human Resources department helps to provide organizational structure and decrease liability by ensuring compliance with all applicable federal and state employment laws as well as City policies and procedures. HR manages the employee lifecycle, including providing support and development opportunities, coaching, assistance with conflict resolution, and individual performance to strengthen the workforce and promote positive City culture.

Human Resources FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Human Resources	\$ 3,722,647	\$ 3,565,930	\$ (156,717)	-4.2%
Total	\$ 3,722,647	\$ 3,565,930	\$ (156,717)	-4.2%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,635,369	\$ 1,722,240	\$ 86,871	5.3%
Temporary Service Wages	95,000	95,000	-	0.0%
Workman's Compensation	1,400,000	1,150,000	(250,000)	-17.9%
Other Operating	592,278	598,690	6,412	1.1%
Total By Category	\$ 3,722,647	\$ 3,565,930	\$ (156,717)	-4.2%

Human Resources Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$86,871 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as various internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$1,910 in other operating due to a 10% reduction in travel/education.
 - Increase of \$8,322 in auto fuel/auto maintenance to reflect projected costs and department usage.
 - Decrease of \$250,000 in workman's compensation expenditures to reflect reduction in claims projected.

Human Resources Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Develop and execute an improved recruiting strategy to attract and hire top-tier talent that share our core beliefs.	FY 2022	4/1/2024	60%		x	x		x
Revise and enhance the City's employee recognition program.	FY 2022	6/1/2023	100%		x	x		x
Realign roles and responsibilities to maximize productivity and increase organizational effectiveness.	FY 2022	10/1/2022	100%		x			x
Utilize technology to streamline processes resulting in improved efficiency and effectiveness.	FY 2022	10/1/2024	75%		x			x
Complete Kronos Dimensions Upgrade.	FY 2023	12/31/2023	90%		x	x		x
Deploy LEARN learning management system to manage, distribute and track employee training.	FY 2024	6/1/2024	50%		x	x		x
Develop and deploy a HR dashboard to assist with tracking, analyzing and reporting on key performance indicators.	FY 2024	7/1/2024	85%		x	x		x
Revise and enhance current employee wellness initiatives.	FY 2024	10/1/2024	50%		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 2024	10/1/2025	80%		x	x		x
Implement a succession planning program to develop top talent to fill key roles.	FY 2024	1/1/2026	20%		x	x		x
Increase efficiency by moving all employees to one payroll cycle.	FY 2024	10/1/2026	0%					x
Conduct an employee engagement survey, report findings, and recommend action items.	FY 2024	1/1/2026	0%					x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
HUMAN RESOURCES						
10104010-1005	Beer Tax Bonus	3,333	3,872	3,872	3,354	3,525
10104010-1015	Salaries	938,697	1,102,112	1,102,112	840,413	1,190,117
10104010-1020	Special Bonus	11,968	200,000	200,000	22,500	200,000
10104010-1025	Salary Overtime	7	-	-	-	-
10104010-1055	Temporary Service Wages	138,010	35,000	35,000	192,147	60,000
10104010-1056	Temporary Wages-WS	40,978	60,000	60,000	-	35,000
10104010-2010	Employee Insurance	106,389	131,946	131,946	90,033	123,310
10104010-2025	State Pension	79,849	98,689	98,689	71,994	99,545
10104010-2029	Medicare Tax	13,132	15,256	15,256	12,020	16,280
10104010-2030	Social Security	56,152	65,207	65,207	51,394	69,588
10104010-2035	Workmen's Compensation	577,657	1,350,000	1,350,000	820,358	1,100,000
10104010-2036	Workmen's Compensation - WS	-	50,000	50,000	-	50,000
10104010-3010	Auto-Fuel & Oil	38	118	6,504	2,629	4,880
10104010-3015	Auto-Maintenance	467	400	5,299	5,397	3,960
10104010-3100	Outside Services	217,710	300,000	300,000	258,511	300,000
10104010-3104	Staff Development	10,912	70,000	70,000	41,040	70,000
10104010-3107	Recruitment Interviews	8,363	5,450	5,450	5,450	5,450
10104010-3110	Machine Rental	8,312	6,000	6,000	6,184	6,000
10104010-3137	Postage & Freight	910	2,000	2,000	1,270	2,000
10104010-3139	Operating Supplies- Safety	1,335	3,500	3,500	2,415	3,500
10104010-3140	Employee Wellness	350	2,000	2,000	497	2,000
10104010-3155	Office Supplies	12,086	11,000	11,000	10,339	13,000
10104010-3170	Repairs & Supplies	500	500	500	1,408	500
10104010-3174	Commercial Drivers Lic	9,845	16,000	14,000	9,160	14,000
10104010-3176	Outside Testing	44,717	33,500	33,500	33,843	33,500
10104010-3197	Medical Exams & Testing	54,142	63,025	63,025	38,037	63,025
10104010-3198	Medical Exams & Testing - WS	-	500	500	30	500
10104010-3210	Travel/Education	14,550	19,100	19,100	9,899	17,190
10104010-3212	Car Allowance	15,959	18,287	18,287	14,320	19,875
10104010-3214	Books/Dues/Subscriptions	41,126	40,300	40,300	41,492	40,800
10104010-3225	Uniforms/Prot Clothing	1,849	1,800	1,800	1,326	1,800
10104010-3231	Telephone	4,853	6,585	6,585	3,857	6,585
10104010-38001	OPS Continuity - COVID	75	-	-	-	-
10104010-3990	Benefits Fair	12,004	10,000	10,000	8,616	10,000
10104010-3999	Miscellaneous Expense	-	500	500	-	-
TOTAL HUMAN RESOURCES		2,426,274	3,722,647	3,731,932	2,599,935	3,565,930



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The Information Technology Department provides centralized technology services to the City of Tuscaloosa. We are a service-oriented department whose primary mission is to ensure connectivity, security and productivity for all other city departments. Technology services provided include public safety radio and communications, cellular and desk phone services, mobile vehicle connectivity, computer server and datacenter operations, wired and wireless network infrastructure, fiber optic networks, and cyber security.

Information Technology FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 6,376,857	\$ 7,251,158	\$ 874,301	13.7%
IT - Communications	660,610	779,158	118,548	17.9%
Total	\$ 7,037,467	\$ 8,030,316	\$ 992,849	14.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 3,321,876	\$ 4,040,262	\$ 718,386	21.6%
Overtime/Wages	1,200	23,194	21,994	1832.8%
Auto Fuel/Maintenance	13,742	12,265	(1,477)	-10.7%
Lease Payments	-	-	-	0.0%
Maintenance Contracts	2,163,588	2,290,184	126,596	5.9%
Capital Outlay	133,000	295,000	162,000	121.8%
Other Operating	1,404,061	1,369,411	(34,650)	-2.5%
Total By Category	\$ 7,037,467	\$ 8,030,316	\$ 992,849	14.1%

Information Technology Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$718,386 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of one position to Public Works, and three positions from Public Works, and various internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Overall increase of \$113,350 to 2024 level fund amount due to budget revisions related to the realignment that took place in FY 2023.
 - Increase of \$126,596 to maintenance contracts for predetermined increases on maintenance agreements for current IT equipment.
 - Increase of \$40,000 to Information Technology-Communications for radio repairs.
 - Decrease of \$1,477 in auto fuel/maintenance for expected cost and department usage.
 - Increase of \$1,994 in overtime for the 8.6% cost of living and step increase.
 - Decrease of \$6,000 in other operating due to a 10% reduction in travel/education.

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	90%			x		x
Streamline Code Enforcement Functions with new CityView Platform.	FY 2022	12/31/2021	75%		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	85%			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	85%			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	9/30/2023	25%			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	100%	12/31/2023	x			x
Implement new it asset inventory system to track and report it physical and virtual network assets.	FY 2023	5/31/2023	75%		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	15%		x	x		
Life cycle replacement of all city desktop, laptop, and vehicle mounted computer systems.	FY 2023	9/30/2025	33%		x	x		x
Life cycle replacement of all wired and wireless network infrastructure.	FY 2023	9/30/2025	33%		x	x		x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
INFORMATION TECHNOLOGY						
10104030-1005	Beer Tax Bonus	5,110	7,018	7,502	6,189	7,755
10104030-1015	Salaries	1,572,186	2,169,950	2,278,171	1,742,107	2,715,972
10104030-1020	Special Bonus	26,738	-	-	-	-
10104030-1025	Salary Overtime	1,507	-	12,600	9,484	21,882
10104030-1030	Wages	7,642	-	-	-	-
10104030-2010	Employee Insurance	161,879	287,756	313,183	200,862	300,897
10104030-2025	State Pension	130,782	190,168	202,233	153,410	231,728
10104030-2029	Medicare Tax	22,258	30,376	31,810	24,197	37,352
10104030-2030	Social Security	95,171	129,842	135,970	103,463	159,658
10104030-3010	Auto-Fuel & Oil	4,247	5,053	7,217	3,057	3,865
10104030-3015	Auto-Maintenance	3,142	2,000	2,182	1,726	1,210
10104030-3100	Outside Services	124,302	60,000	101,272	61,038	25,000
10104030-3106	Toll Bridge	118	50	50	36	50
10104030-3110	Machine Rental	3,781	4,000	4,000	2,099	4,000
10104030-3137	Postage & Freight	221	500	500	123	500
10104030-3154	Maintenance Contracts - Amp	-	23,600	-	-	-
10104030-3155	Office Supplies	2,613	2,763	2,763	2,541	3,000
10104030-3156	Maintenance Contracts	1,653,088	2,139,988	2,347,299	1,758,611	2,290,184
10104030-3168	Technology Lifecycle	-	100,000	100,000	10,769	75,000
10104030-3170	Repairs & Supplies	266,511	203,000	220,000	152,616	206,361
10104030-3188	Furniture Supplies	-	-	1,575	1,575	-
10104030-3210	Travel/Education	24,196	50,000	50,000	52,634	54,000
10104030-3212	Car Allowance	5,174	5,045	11,666	8,934	17,844
10104030-3214	Books/Dues/Subscriptions	9,663	2,000	2,000	1,088	2,500
10104030-3225	Uniforms/Prot Clothing	-	-	3,750	3,150	2,400
10104030-3231	Telephone	357,460	330,248	330,248	209,599	294,000
10104030-3999	Miscellaneous Expense	259	500	500	186	1,000
10104030-4010	Equipment	150,802	133,000	133,000	46,074	195,000
10104030-4170	Capital Repairs/Improvements	45,308	-	-	-	-
10104030-4915	Traffic Control Equip	-	-	80,000	14,489	100,000
10104030-6000	All Special Projects	-	500,000	500,000	495,484	500,000
TOTAL INFORMATION TECHNOLOGY		4,674,159	6,376,857	6,879,491	5,065,541	7,251,158

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
IT - COMMUNICATIONS						
10104031-1005	Beer Tax Bonus	1,262	1,573	1,573	1,243	1,645
10104031-1015	Salaries	296,445	372,452	372,452	292,067	433,425
10104031-1020	Special Bonus	5,000	-	-	-	-
10104031-1025	Salary Overtime	76	1,200	1,200	28	1,312
10104031-2010	Employee Insurance	43,742	66,799	66,799	46,634	65,578
10104031-2025	State Pension	25,824	33,692	33,692	26,125	37,545
10104031-2029	Medicare Tax	4,068	5,158	5,158	3,907	5,852
10104031-2030	Social Security	17,392	22,047	22,047	16,705	25,011
10104031-3010	Auto-Fuel & Oil	4,058	4,689	3,559	2,527	3,800
10104031-3015	Auto-Maintenance	2,664	2,000	112	1,527	3,390
10104031-3106	Toll Bridge	59	100	100	73	100
10104031-3137	Postage & Freight	6	-	-	-	-
10104031-3170	Repairs & Supplies	138,925	150,000	149,400	99,372	200,000
10104031-3225	Uniforms/Prot Clothing	838	900	1,500	-	1,500
TOTAL IT - COMMUNICATIONS		540,360	660,610	657,592	490,206	779,158

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

Municipal Court FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Municipal Court	\$ 1,183,626	\$ 1,293,970	\$ 110,344	9.3%
Total	\$ 1,183,626	\$ 1,293,970	\$ 110,344	9.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,111,078	\$ 1,224,700	\$ 113,622	10.2%
Overtime/Wages	-	-	-	0.0%
Auto Fuel/Maintenance	7,048.00	4,720.00	(2,328)	-33.0%
Other Operating	65,500.00	64,550.00	(950)	-1.5%
Total By Category	\$ 1,183,626	\$ 1,293,970	\$ 110,344	9.3%

Municipal Court Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$113,622 due to 8.6% COLA and 1.5% step included in the proposed budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original
 - Decrease of \$2,328 in auto fuel/maintenance to reflect expected cost and department usage.
 - Decrease of \$950 in other operating due to a 10% reduction in travel/education.

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
Complete scanning project on all closed case files.	FY 2022	12/31/2021	100%	8/1/2022				x
Acquiring new equipment to enhance Pioneer software's efficiency (scanners, signature pads, lobby check-in kiosk).	FY 2022	12/31/2022	90%					x
Establishing a Mental Health Court.	FY 2022	12/31/2021	15%		x			
Implementation of Software (Pioneer Technologies).	FY 2023	1/1/2023	95%					x
Cross-train new magistrates to fully assist public.	FY 2024	FY2024	75%					x
Implementation of Software (Pioneer Technologies).	FY 2024	FY 2024	95%					x
Hire and train two staff members.	FY 2024	FY 2024	30%					x
Transition Court to a paperless entity.	FY 2024	FY 2024	90%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	#1	#2	#3	#4
Continue forwarding outstanding cases to Collections.	FY 2022	Ongoing	0%					x
Transitioning Court to a paperless entity.	FY 2022	12/31/2022	95%					x
Renovate/Restructure first floor to make staff more accessible to the public.	FY 2022	12/31/2025	0%					x
Growing/Enhancing Veterans Court.	FY 2022	Ongoing	N/A		x		x	x
Establish Mental Health Court.	FY 2023	1/1/2027	10%		x		x	x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
MUNICIPAL COURT						
10103010-1005	Beer Tax Bonus	3,289	3,388	3,388	2,896	3,290
10103010-1015	Salaries	785,966	821,940	821,940	638,990	917,348
10103010-1020	Special Bonus	14,920	-	-	-	-
10103010-1025	Salary Overtime	292	-	-	-	-
10103010-2010	Employee Insurance	131,344	139,759	139,759	105,483	146,715
10103010-2025	State Pension	69,921	76,783	76,783	56,448	81,468
10103010-2029	Medicare Tax	10,814	11,210	11,210	8,659	12,308
10103010-2030	Social Security	46,239	47,908	47,908	37,024	52,597
10103010-3010	Auto-Fuel & Oil	4,765	6,748	4,930	3,042	4,720
10103010-3015	Auto-Maintenance	401	300	-	-	-
10103010-3100	Outside Services	10,782	11,000	11,000	6,559	10,450
10103010-3110	Machine Rental	2,267	3,500	3,500	1,639	3,500
10103010-3137	Postage & Freight	5,698	6,000	6,000	2,809	6,000
10103010-3138	Operating Forms	1,555	3,000	3,000	327	3,350
10103010-3155	Office Supplies	12,489	15,000	15,000	9,712	15,200
10103010-3170	Repairs & Supplies	5,006	3,000	4,850	1,641	3,500
10103010-3210	Travel/Education	6,343	9,500	9,500	1,142	8,550
10103010-3212	Car Allowance	9,600	10,090	10,090	6,726	10,974
10103010-3214	Books/Dues/Subscriptions	2,538	5,450	5,450	639	5,500
10103010-3225	Uniforms/Prot Clothing	1,985	2,000	150	-	2,000
10103010-3231	Telephone	5,453	6,500	6,500	3,602	6,500
10103010-3998	CC Merchant Fees	49,936	-	-	9,369	-
10103010-3999	Miscellaneous Expense	-	550	550	-	-
10103010-4010	Equipment	110	-	-	-	-
TOTAL MUNICIPAL COURT		1,181,713	1,183,626	1,181,508	896,706	1,293,970



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Operations is an office of eight that works to streamline and improve the efficiency and effectiveness of the organization at all levels of service. This office plans, designs, and executes complex city policies, initiatives, and projects. Areas of responsibility include innovative use of data and technology, economic development, capital projects, special projects, and organizational analysis and procedures.

Office of Operations FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Operations	\$ 1,146,135	\$ 1,065,253	\$ (80,882)	-7.1%
Total	\$ 1,146,135	\$ 1,065,253	\$ (80,882)	-7.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 929,486	\$ 1,026,894	\$ 97,408	10.5%
Other Operating	216,649	38,359	(178,290)	-82.3%
Total By Category	\$ 1,146,135	\$ 1,065,253	\$ (80,882)	-7.1%

Office of Operations Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$97,408 due to 8.6% COLA and 1.5% step included in the proposed budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$175,000 in outside services due to moving The Chamber of Commerce of West Alabama from Operations department to Agency funding.
 - Decrease of \$2,190 in other operating due to a 10% reduction in travel/education.
 - Decrease of \$1,100 in department's overall level funded amount for FY 2024.

Office of Operations Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Assist Urban Development with delivering a consolidated code enforcement model.	FY 2023	12/31/2022	100%	12/31/2022		x	x	x
Complete implementation of 311 Dashboard for internal use.	FY 2023	9/30/2023	100%	3/31/2023	x	x		x
Develop and maintain council district dashboards.	FY 2023	12/31/2024	40%					x
Strengthen partnerships with the private sector.	FY 2023	12/31/2024	40%			x	x	x
Analyze and recommend changes to City Hall facilities.	FY 2023	12/31/2024	50%		x			x
Elevate Tuscaloosa project development and oversight.	FY 2023	Ongoing	40%		x	x	x	x
Assist with implementation of CityView development platform.	FY 2023	Summer 2024	75%			x		x
Implement HR dashboard for internal use.	FY 2024	12/31/2023	95%		x	x	x	x
Assist with Phase 1 of City Hall security and facility updates.	FY 2024	9/30/2024	40%		x			x
Develop and implement new strategies for economic development.	FY 2024	9/30/2024	20%			x	x	x
Complete comprehensive text updates to city code.	FY 2024	9/30/2024	20%		x	x	x	x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Improve the grant application process.	FY 2023	9/30/2024	20%		x	x	x	x
Optimize capital project governance.	FY 2023	12/31/2024	20%			x		x
Improve utility operations.	FY 2023	12/31/2024	30%		x	x	x	x
Provide support for comprehensive planning.	FY 2023	12/31/2024	60%			x	x	x
Streamline and modernize customer experiences.	FY 2023	9/30/2025	20%					x
Optimize and modernize positions, workflows, and structures across the organization.	FY 2023	Ongoing	45%		x	x	x	x
Provide accountability and oversight.	FY 2023	Ongoing	50%			x		x
Provide technical support to operational areas.	FY 2023	Ongoing	25%					x
Strategically recruit and retain business.	FY 2023	Ongoing	20%			x	x	
Assist partners in transitioning to a knowledge-based economy.	FY 2023	Ongoing	20%			x		x
Assist with future phases of City Hall security and facility updates.	FY 2024	9/30/2025	0%		x			x
Assist with optimization and modernization of positions and structures across the organization.	FY 2024	9/30/2025	15%		x	x	x	x
Streamline and improve processes related to city-owned property.	FY 2024	9/30/2025	65%			x	x	x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OFFICE OF OPERATIONS						
10108010-1005	Beer Tax Bonus	-	1,936	1,936	1,688	1,880
10108010-1015	Salaries	10,947	711,062	711,062	566,224	792,271
10108010-2010	Employee Insurance	-	82,216	82,216	62,870	75,485
10108010-2025	State Pension	949	61,437	61,437	49,008	69,786
10108010-2029	Medicare Tax	149	9,973	9,973	8,116	10,867
10108010-2030	Social Security	639	41,422	41,422	33,690	45,037
10108010-3100	Outside Services	-	175,000	175,000	145,833	-
10108010-3110	Machine Rental	-	3,000	3,000	2,480	3,800
10108010-3137	Postage & Freight	-	15	15	-	69
10108010-3138	Operating Forms	-	110	110	126	130
10108010-3155	Office Supplies	-	750	750	293	750
10108010-3170	Repairs & Supplies	-	15,689	15,689	8,136	4,900
10108010-3210	Travel/Education	-	15,385	15,385	11,991	19,710
10108010-3212	Car Allowance	-	21,440	21,440	21,651	31,568
10108010-3214	Books/Dues/Subscriptions	-	2,100	2,100	2,959	3,500
10108010-3231	Telephone	-	4,400	4,400	3,054	4,400
10108010-3999	Miscellaneous Expense	-	200	200	871	1,100
TOTAL OFFICE OF OPERATIONS		12,684	1,146,135	1,146,135	918,989	1,065,253



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The Office of the City Attorney is a direct department under the Mayor. They provide the highest quality legal services and representation to the City, elected City officials, and City staff.

Office of the City Attorney FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Office of the City Attorney	\$ 2,221,786	\$ 2,554,116	\$ 332,330	15.0%
Claims and Judgements	99,500	99,500	-	0.0%
Total	\$ 2,321,286	\$ 2,653,616	\$ 332,330	14.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,864,920	\$ 2,023,750	\$ 158,830	8.5%
Overtime/Wages	-	23,400	23,400	100.0%
Auto Fuel/Maintenance	765	65	(700)	-91.5%
Court Costs	7,000	7,000	-	0.0%
Claims and Judgements	92,500	92,500	-	0.0%
Other Operating	356,101	506,901	150,800	42.3%
Total By Category	\$ 2,321,286	\$ 2,653,616	\$ 332,330	14.3%

Office of the City Attorney Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$158,830 due to 8.6% COLA and 1.5% step included in the proposed budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$700 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$200,000 in outside services for Framework publication.
 - Decrease of \$2,000 in other operating due to a 10% reduction in travel/education.
 - Decrease of \$23,800 in department's overall level funding amount for FY 2024.

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	100%		x			x
Organize staff to create more structure and to promote effectiveness and accountability.	FY 2023	Fall / Winter 2022	100%		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 2024	0%		x	x	x	x
Work with City Clerk to streamline public records request and software implementation.	FY 2024	Summer 2024	0%					x
Streamline and modernize claim intake process.	FY 2024	Fall 2024	0%					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 2024	Fall 2023	0%		x			
Invest in physical plant 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 2024	Fall 2023	50%		x	x	x	x
Create and effective intern and law clerk program.	FY 2024	FY 2024	0%					x
Create a full time receptionist or legal secretary to staff phones, walk ins and intake.	FY 2024	FY 2025	0%					x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OFFICE OF THE CITY ATTORNEY						
10104080-1005	Beer Tax Bonus	3,190	3,872	3,872	3,530	3,760
10104080-1015	Salaries	1,288,658	1,462,301	1,462,301	1,181,570	1,607,659
10104080-101501	Salary Reimbursement	(9,075)	(1,000)	(1,000)	(5,661)	(1,000)
10104080-1020	Special Bonus	16,835	-	-	-	-
10104080-1030	Wages	12,483	-	-	6,121	23,400
10104080-2010	Employee Insurance	124,997	153,487	153,487	123,090	147,723
10104080-2025	State Pension	114,104	133,629	133,629	106,526	141,020
10104080-2029	Medicare Tax	18,251	20,398	20,398	16,447	22,581
10104080-2030	Social Security	78,037	87,188	87,188	70,326	96,520
10104080-3005	Legal Advertising	50,887	90,000	90,000	14,242	44,000
10104080-3010	Auto-Fuel & Oil	164	265	125	62	65
10104080-3015	Auto-Maintenance	110	500	-	46	-
10104080-3056	Code Updates	13,094	20,000	20,000	6,633	20,000
10104080-3100	Outside Services	164,448	152,000	152,000	89,961	352,000
10104080-3105	Liability Insurance	8,028	9,000	9,000	8,028	9,000
10104080-3110	Machine Rental	1,613	5,000	5,642	4,136	5,000
10104080-3137	Postage & Freight	1,422	2,000	2,000	412	1,000
10104080-3138	Operating Forms	391	500	500	124	500
10104080-3155	Office Supplies	7,009	4,800	4,800	4,380	4,800
10104080-3156	Maintenance Contracts	3,402	5,000	5,000	3,710	5,000
10104080-3170	Repairs & Supplies	317	2,000	2,000	2,989	3,000
10104080-3188	Furniture Supplies	-	200	200	3,290	5,000
10104080-3210	Travel/Education	5,978	20,000	20,000	6,942	18,000
10104080-3212	Car Allowance	4,800	5,045	5,045	4,204	5,487
10104080-3214	Books/Dues/Subscriptions	33,018	30,000	30,000	23,723	30,000
10104080-3231	Telephone	8,543	10,000	10,000	5,929	9,000
10104080-3999	Miscellaneous Expense	106	601	601	-	601
10104080-4010	Equipment	288	-	-	-	-
10104080-4170	Capital Repairs/Improvements	4,816	5,000	5,000	-	-
TOTAL OFFICE OF THE CITY ATTORNEY		1,955,914	2,221,786	2,221,788	1,680,760	2,554,116



GENERAL FUND
OFFICE OF THE CITY ATTORNEY

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OCA - CLAIMS AND JUDGEMENTS						
10104081-3055	Court Cost	4,149	7,000	7,000	3,999	7,000
10104081-3060	Damage Claims	145,825	91,000	91,000	83,971	91,000
10104081-3063	Condemnation Claims	-	1,000	1,000	-	1,000
10104081-3064	Judgments	-	500	500	-	500
TOTAL OCA - CLAIMS AND JUDGEMENTS		149,974	99,500	99,500	87,970	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 2024 General Fund Budget Summary				
Divisions	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Engineering	\$ 2,602,182	\$ 2,739,804	\$ 137,622	5.3%
Total	\$ 2,602,182	\$ 2,739,804	\$ 137,622	5.3%
Expenditure Category				
Salaries/Benefits	\$ 2,288,158	\$ 2,435,991	\$ 147,833	6.5%
Salary Reimbursement	(4,000)	(4,000)	-	0.0%
Overtime/Wages/Holiday Pay	20,000	21,882	1,882	9.4%
Auto Fuel/Maintenance	20,789	10,975	(9,814)	-47.2%
Utilities	12,000	12,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Other Operating	265,235	262,956	(2,279)	-0.9%
Total By Category	\$ 2,602,182	\$ 2,739,804	\$ 137,622	5.3%

Office of the City Engineer Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$147,833 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of one position to Construction, Facilities and Grounds, and various internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$9,814 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$1,882 in salary overtime due to the 8.6% cost of living and step increase.
 - Decrease of \$2,279 in other operating due to a 10% reduction in travel/education.

Office of Engineering 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 in the City of Tuscaloosa's infrastructure.	FY 2022	Ongoing	75%		x	x	x	x
Elevate Tuscaloosa: OCE will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing	50%			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	x	x
Capital Projects: Deliver 85% of projects under forecasted budget at outset of FY 2024.	FY 2024	9/30/2024	0%			x	x	x
Capital Projects: Deliver 85% to scheduled bid date based on projections at outset of FY 2024.	FY 2024	9/30/2024	0%			x	x	x
Monthly Capital Projects Reports by use of SharePoint - indicate timelines for all OCE managed contracts (design and construction).	FY 2024`	12/31/2023	75%			x	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.	FY 2022	Ongoing	75%		x	x	x	x
Elevate Tuscaloosa: OCE will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing	50%			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	9/30/2025	0%			x	x	x
Program Resurfacing of all city maintained roadways, so a projection of specific roadways is always available.	FY 2024	9/30/2025	10%			x	x	x
Explore Resurfacing Technologies to more efficiently used funds.	FY 2024	9/30/2024	0%			x	x	x

GENERAL FUND
OFFICE OF THE CITY ENGINEER

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OFFICE OF THE CITY ENGINEER						
10109030-1005	Beer Tax Bonus	4,608	5,566	5,324	4,766	4,700
10109030-1015	Salaries	1,424,075	1,763,787	1,683,346	1,293,928	1,901,282
10109030-101501	Salary Reimbursement	(13,862)	(4,000)	(4,000)	(6,618)	(4,000)
10109030-1020	Special Bonus	23,762	-	-	-	-
10109030-1025	Wages	13,445	20,000	20,000	5,927	21,882
10109030-2010	Employee Insurance	170,833	238,121	224,491	164,139	233,830
10109030-2025	State Pension	113,041	147,735	141,393	106,529	154,804
10109030-2029	Medicare Tax	19,944	24,248	23,159	17,744	25,761
10109030-2030	Social Security	85,277	103,656	99,000	75,872	110,127
10109030-3010	Auto-Fuel & Oil	12,839	15,789	8,545	7,265	9,190
10109030-3015	Auto Maintenance	8,671	5,000	702	2,148	1,785
10109030-3100	Outside Services	382,523	200,000	207,706	7,706	200,000
10109030-3106	Toll Bridge	11	50	50	46	50
10109030-3110	Machine Rental	24,486	24,200	24,200	17,599	22,000
10109030-3137	Postage & Freight	184	150	150	82	150
10109030-3138	Operating Forms	-	490	490	-	490
10109030-3155	Office Supplies	3,958	8,000	8,000	2,505	5,000
10109030-3156	Maintenance Contracts	4,919	-	-	(868)	-
10109030-3170	Repairs & Supplies	3,125	5,000	5,000	3,036	7,200
10109030-3210	Travel/Education	18,448	18,300	18,300	15,779	20,511
10109030-3212	Car Allowance	4,800	5,045	5,045	5,804	5,487
10109030-3214	Books/Dues/Subscriptions	1,243	3,455	3,455	3,299	3,455
10109030-3225	Uniforms/Prot Clothing	2,685	5,090	5,790	1,975	3,600
10109030-3231	Telephone	10,896	12,000	12,000	8,482	12,000
10109030-3999	Miscellaneous Expense	247	500	500	216	500
10109030-4170	Capital Repairs/Improvements	19,674	-	-	-	-
TOTAL OFFICE OF THE CITY ENGINEER		2,339,832	2,602,182	2,492,646	1,737,363	2,739,804



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The Mayor is the Chief Executive Office for the City of Tuscaloosa. The Office of the City Clerk serves in an administrative capacity to the Mayor and City Council. The City Clerk also serves as the City's Elections Official and is the custodian of City records.

Office of the Mayor FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Mayor/Clerk	\$ 805,596	\$ 847,976	\$ 42,380	5.3%
Total	\$ 805,596	\$ 847,976	\$ 42,380	5.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 557,836	\$ 602,447	\$ 44,611	8.0%
Overtime/Wages	2,000	12,094	10,094	504.7%
Auto Fuel/Maintenance	3,260	1,935	(1,325)	-40.6%
Other Operating	242,500	231,500	(11,000)	-4.5%
Total By Category	\$ 805,596	\$ 847,976	\$ 42,380	5.3%

Office of the Mayor Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$44,611 due to 8.6% COLA and 1.5% step included in the proposed budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$1,325 in auto fuel/maintenance to reflect expected cost and department usage.
 - Decrease of \$2,000 in other operating due to a 10% reduction in travel/education.
 - Increase of \$94 in salary overtime due to the 8.6% cost of living and step increase.
 - Increase of \$1,000 in wages to reflect projected 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	100%	7/3/2023				x
Streamline public records request procedures by implementing software and SOP.	FY 2022	8/1/2023	90%	N/A				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	85%	N/A				x
Increase office security while creating a waiting area for employees and citizens.	FY 2023	Ongoing	85%	N/A	x			x
Various 2025 Election Preparations.	FY 2024	12/23/2024	40%	N/A				x
Continue cross training to promote effective and accountable staff.	FY 2024	Ongoing	0%					x
Enhance/re-implement/develop Citywide Internship Program.	FY 2024	6/1/2024	50%	N/A			x	x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
MAYOR/CLERK						
10104040-1005	Beer Tax Bonus	828	968	968	926	940
10104040-1015	Salaries	397,492	428,891	428,891	353,956	469,829
10104040-1020	Special Bonus	3,750	-	-	-	-
10104040-1025	Salary Overtime	3,985	2,000	2,000	83	1,094
10104040-1030	Wages	3,005	-	10,000	-	11,000
10104040-2010	Employee Insurance	50,704	57,820	57,820	47,731	57,813
10104040-2025	State Pension	20,459	23,484	23,484	18,989	25,513
10104040-2027	Mayors Retirement	6,446	7,505	7,505	8,425	8,055
10104040-2029	Medicare Tax	5,694	5,935	5,935	4,928	6,599
10104040-2030	Social Security	23,941	25,035	25,035	20,549	28,211
10104040-3005	Legal Advertising	68,717	70,000	70,000	43,743	80,000
10104040-3010	Auto-Fuel & Oil	1,915	2,360	721	502	705
10104040-3015	Auto-Maintenance	1,117	900	1,000	533	1,230
10104040-3065	Election Expense	75	-	-	-	-
10104040-3100	Outside Services	26,238	29,400	29,400	24,696	29,000
10104040-3110	Machine Rental	9,041	8,500	8,500	6,602	9,000
10104040-3137	Postage & Freight	707	1,000	1,000	1,181	1,000
10104040-3138	Operating Forms	108	100	100	-	-
10104040-3155	Office Supplies	8,796	4,500	4,500	4,106	4,500
10104040-3156	Maintenance Contracts	4,123	5,000	5,000	-	5,000
10104040-3170	Repairs & Supplies	10,519	2,000	2,000	817	2,000
10104040-3209	Mayor Travel/Education	6,587	20,000	20,000	4,763	20,000
10104040-3210	Travel/Education	3,903	22,000	22,000	5,885	18,000
10104040-3212	Car Allowance	7,800	8,198	7,094	6,253	5,487
10104040-3214	Books/Dues/Subscriptions	45,867	50,000	68,137	62,902	50,000
10104040-3225	Uniforms/Prot Clothing	110	-	-	-	-
10104040-3231	Telephone	2,813	4,000	4,000	2,234	4,000
10104040-3999	Miscellaneous Expense	4,812	5,000	5,000	6,038	7,000
10104040-4010	Equipment	4,974	21,000	11,000	4,194	2,000
TOTAL MAYOR/CLERK		724,526	805,596	821,090	630,037	847,976



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Urban Development is an office of approximately 40 customer service-oriented employees in four divisions – Administration and Special Projects; Planning and Urban Design; Building and Inspections; and Codes and Development Services. Urban Development embodies all four of Mayor Maddox’s four core values and works to make Tuscaloosa the most accountable, innovative, and effectively managed city in the United States. Through repeated interactions with our citizens, we have myriad opportunities each year to provide an elite customer service experience.

Office of Urban Development FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 336,864	\$ 390,030	\$ 53,166	15.8%
Planning	785,543	814,542	28,999	3.7%
Codes & Development Services	614,524	798,137	183,613	29.9%
Building and Inspections	1,946,190	1,871,645	(74,545)	0.0%
Total	\$ 3,683,121	\$ 3,874,354	\$ 191,233	5.2%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 3,476,678	\$ 3,654,656	\$ 177,978	5.1%
Overtime/Wages	1,000	1,093	93	9.3%
Auto Fuel/Maintenance	64,969	45,050	(19,919)	-30.7%
Other Operating	140,474	173,555	33,081	23.5%
Total By Category	\$ 3,683,121	\$ 3,874,354	\$ 191,233	5.2%

Office of Urban Development Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$177,978 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as various internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$7,960 was added to Urban Development's 2024 level funding amount. This was allocated from Construction, Facilities & Grounds ROW/Landscaping as part of the reorganization.
 - Increase of \$93 in overtime/wages due to the 8.6% cost of living and step increase.
 - Decrease of \$19,919 in auto fuel/maintenance to reflect expected cost and department usage.
 - Decrease of \$3,079 in other operating due to a 10% reduction in travel/education.
 - Increase of \$27,000 in outside services for increase in grass cutting contract.

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	60%			x	x	x
Create consolidated code enforcement division that ensures a proactive and neighborhood-centric model.	FY 2022	2022	100%	10/1/2022	x	x		x
Provide high-quality and focused employee training and professional development opportunities.	FY 2022	Ongoing	70%					x
Modernize organizational structure in advance of upcoming retirements.	FY 2022	2022-2023	90%			x		x
Implement & integrate CityView across workflows and processes, including working with other departments.	FY 2022	2022-2023	60%			x		x
Weekly stakeholder engagement by department leadership.	FY 2022	Ongoing	90%					x
Develop a briefing system for the Mayor's office.	FY 2022	2022-2023	100%	Ongoing				x
Integrate code enforcement data to assist with community policing and neighborhood protection.	FY 2022	Ongoing	90%		x	x		x
Coordinate with CNS and TPD to address blight through the business façade improvement program.	FY 2022	2022-2023	20%			x	x	x
Saban Center: Planning, design, and fundraising activities.	FY 2023	2021-2024	70%			x	x	
Implement Framework - Code Updates	FY 2024	Summer 2024	60%			x	x	x
Provide resources to Codes and Development Services (consolidated code enforcement) that ensures a proactive and neighborhood-centric model.	FY 2024	2023	75%		x	x		x
Implement and integrate City View across workflows and processes, including working with other departments.	FY 2024	2023-2024	60%			x		x
Weekly stakeholder engagement by department leadership.	FY 2024	Ongoing	90%					x
Develop a briefing system for the Mayor's office.	FY 2024	Ongoing	100%	Ongoing				x
Integrate code enforcement data to assist with community policing and neighborhood protection.	FY 2024	Ongoing	90%	Ongoing	x	x		x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Utilize island annexation (and annexation generally) for neighborhood protection, financial management, and strategic growth.	FY 2022	Ongoing	75%			x	x	
Use City View reports to analyze performance metrics and accountability.	FY 2022	Ongoing	20%					x
Revamp community economic development model.	FY 2022	Ongoing	80%			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	60%			x	x	
Develop collaborative, cross-departmental plan to address blight utilizing all resources.	FY 2023	Ongoing	80%		x	x	x	x

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
UD - ADMINISTRATION						
10109080-1005	Beer Tax Bonus	1,557	484	242	694	470
10109080-1015	Salaries	734,658	250,234	189,409	196,583	295,026
10109080-1020	Special Bonus	6,250	-	-	-	-
10109080-2010	Employee Insurance	77,026	19,994	7,587	12,783	19,571
10109080-2025	State Pension	60,131	19,787	14,916	15,408	22,728
10109080-2029	Medicare Tax	10,579	3,483	2,688	2,836	4,155
10109080-2030	Social Security	44,961	14,886	11,488	12,127	17,761
10109080-3100	Outside Services	158,375	-	-	-	-
10109080-3110	Machine Rental	3,400	14,000	14,000	9,932	14,000
10109080-3137	Postage & Freight	13	100	100	6	100
10109080-3138	Operating Forms	486	220	220	-	220
10109080-3155	Office Supplies	314	500	500	-	500
10109080-3170	Repairs & Supplies	10,344	1,975	1,975	1,540	1,975
10109080-3210	Travel/Education	16,734	3,500	3,500	1,358	4,221
10109080-3212	Car Allowance	26,300	5,045	5,045	4,204	5,487
10109080-3214	Books/Dues/Subscriptions	2,701	1,000	1,000	1,050	1,500
10109080-3231	Telephone	3,953	1,456	1,456	555	2,116
10109080-3999	Miscellaneous Expense	260	200	200	95	200
TOTAL UD-ADMINISTRATION		1,158,042	336,864	254,326	259,172	390,030

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
UD - PLANNING						
10109086-1005	Beer Tax Bonus	2,400	2,178	2,178	1,869	2,115
10109086-1015	Salaries	639,708	568,483	549,659	376,091	589,141
10109086-1020	Special Bonus	9,550	-	-	-	-
10109086-1025	Salary Overtime	41	500	500	343	273
10109086-2010	Employee Insurance	82,669	68,733	74,370	47,251	75,453
10109086-2025	State Pension	50,743	47,606	44,646	29,061	46,308
10109086-2029	Medicare Tax	8,868	7,947	7,611	5,196	9,169
10109086-2030	Social Security	37,918	33,967	32,530	22,218	39,193
10109086-3005	Legal Advertising	14,280	13,000	13,000	9,566	13,000
10109086-3010	Auto-Fuel & Oil	760	916	834	1,541	1,680
10109086-3015	Auto-Maintenance	188	500	-	305	455
10109086-3110	Machine Rental	5,775	-	-	-	-
10109086-3137	Postage & Freight	12,393	10,000	10,000	8,246	10,000
10109086-3138	Operating Forms	823	630	630	347	630
10109086-3155	Office Supplies	1,582	1,150	1,150	1,131	1,150
10109086-3170	Repairs & Supplies	8,160	3,100	3,500	7,059	3,350
10109086-3210	Travel/Education	2,086	8,190	8,190	2,944	6,300
10109086-3212	Car Allowance	3,200	5,045	5,045	2,755	5,487
10109086-3214	Books/Dues/Subscriptions	2,604	3,400	3,000	-	2,900
10109086-3225	Uniforms/Prot Clothing	-	500	500	-	500
10109086-3231	Telephone	4,385	7,398	5,398	1,334	5,138
10109086-3999	Miscellaneous Expense	638	2,300	2,300	748	2,300
TOTAL UD - PLANNING		888,771	785,543	765,041	518,004	814,542

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TOTAL UD - CODES & DEVELOPMENT SERVICE						
10109087-1005	Beer Tax Bonus	-	1,936	2,178	1,445	2,115
10109087-1015	Salaries	-	423,027	502,676	328,527	561,342
10109087-1025	Salary Overtime	-	-	-	14	273
10109087-2010	Employee Insurance	-	100,388	107,158	60,109	94,915
10109087-2025	State Pension	-	36,034	43,865	27,953	41,630
10109087-2029	Medicare Tax	-	5,839	6,970	4,355	7,513
10109087-2030	Social Security	-	24,960	29,795	18,620	32,109
10109087-3010	Auto-Fuel & Oil	-	-	-	893	-
10109087-3015	Auto-Maintenance	-	-	-	403	-
10109087-3100	Outside Services	-	-	7,960	1,750	34,960
10109087-3137	Postage & Freight	-	-	500	170	1,000
10109087-3138	Operating Forms	-	-	2,000	1,964	2,650
10109087-3155	Office Supplies	-	-	1,150	284	1,150
10109087-3170	Repairs & Supplies	-	22,340	9,440	11,290	3,100
10109087-3210	Travel/Education	-	-	4,100	3,327	3,690
10109087-3212	Car Allowance	-	-	-	-	3,800
10109087-3214	Books/Dues/Subscriptions	-	-	450	150	450
10109087-3225	Uniforms/Prot Clothing	-	-	1,200	1,693	1,640
10109087-3231	Telephone	-	-	5,200	3,204	5,500
10109087-3999	Miscellaneous Expense	-	-	300	-	300
TOTAL UD - CODES & DEVELOPMENT SERVICE		-	614,524	724,942	466,151	798,137

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
UD - BUILDING AND INSPECTIONS						-
10109088-1005	Beer Tax Bonus	4,607	5,082	5,082	4,097	4,465
10109088-1015	Salaries	1,204,050	1,385,731	1,385,731	955,756	1,359,414
10109088-1020	Special Bonus	40,000	-	-	-	-
10109088-1025	Salary Overtime	145	500	500	3	547
10109088-2010	Employee Insurance	171,832	209,829	209,829	140,441	194,259
10109088-2025	State Pension	110,762	133,596	133,596	87,624	123,076
10109088-2029	Medicare Tax	17,004	19,414	19,414	13,177	18,571
10109088-2030	Social Security	72,705	82,970	82,970	56,343	79,383
10109088-3010	Auto-Fuel & Oil	44,519	56,553	34,501	21,201	32,945
10109088-3015	Auto-Maintenance	17,146	7,000	6,114	8,193	9,970
10109088-3106	Toll Bridge	144	25	25	-	25
10109088-3110	Machine Rental	3,780	-	-	-	-
10109088-3137	Postage & Freight	491	1,300	1,300	902	1,300
10109088-3138	Operating Forms	6,512	4,500	4,500	-	4,500
10109088-3155	Office Supplies	2,117	2,000	2,000	381	2,000
10109088-3170	Repairs & Supplies	3,078	3,000	3,000	477	3,000
10109088-3210	Travel/Education	6,005	10,000	10,000	3,092	13,500
10109088-3214	Books/Dues/Subscriptions	1,431	2,700	2,700	2,600	2,700
10109088-3225	Uniforms/Prot Clothing	2,099	2,100	2,100	150	3,600
10109088-3231	Telephone	15,702	19,890	19,890	11,525	18,390
10109088-3999	Miscellaneous Expense	70	-	-	-	-
TOTAL UD - BUILDING AND INSPECTIONS		1,724,199	1,946,190	1,923,252	1,305,961	1,871,645

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 2024 General Fund Budget Summary				
Divisions	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Police	\$ 38,827,759	\$ 41,459,588	\$ 2,631,829	-6.8%
Police - School Security	424,714	229,768	(194,946)	-45.9%
Total	\$ 39,252,473	\$ 41,689,356	\$ 2,436,883	6.2%
Expenditure Category				
Salaries/Benefits	\$ 32,397,352	\$ 33,444,143	\$ 1,046,791	3.2%
Overtime/Wages/Holiday Pay	3,412,686	5,115,551	1,702,865	49.9%
Auto Fuel/Maintenance	1,505,618	1,333,712	(171,906)	-11.4%
Lease Payments	617,500	617,500	-	0.0%
Maintenance Contracts	155,517	139,950	(15,567)	-10.0%
Uniforms/Protective Clothing	185,000	185,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Other Operating	978,800	853,500	(125,300)	-12.8%
Total By Category	\$ 39,252,473	\$ 41,689,356	\$ 2,436,883	6.2%

Police Department Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$1,046,791 due to 8.6% COLA and 2.5% step increase for public safety and 1.5% step increase for non-public safety included in the proposed budget, as well as the transfer of one position to Strategic Communications, and various internal promotions throughout the 2023 fiscal year. In addition, 20 FTE's are being eliminated from the FY 2024 budget including 15 patrol officers and 5 auxillary officers.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$1,657,864 in overtime due to the 8.6% cost of living and step increase.
 - Decrease of \$150,975 for ancillary costs associated with the 15 TPD positions eliminated in the fiscal year 2024 budget.
 - Decrease of \$6,000 in other operating due to a 10% reduction in travel/education.
 - Increase of \$61,101 in holiday pay due to the 8.6% cost of living and step increase.
 - Decrease of \$171,898 in auto fuel/auto maintenance for expected costs and department usage.

Tuscaloosa 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 Pension.	FY 2022	10/1/2024	0%		x			
Expand Cyber Capability Through Equipment (Cameras).	FY 2022	1/1/2022	50%		x			
National Certification of Forensic Lab.	FY 2023	12/31/2022	75%		x			
Enhance Workout Space for Officers.	FY 2023	1/1/2023	25%		x			
Dive Capable Boat.	FY 2024	1/1/2024	0%		x			
Expand Cyber Capability Cameras / Evening Shift Staff.	FY 2024	1/1/2024	0%		x			
Breaching Kits and Training Aids.	FY 2024	1/1/2024	Unknown		x			
Expand Gym.	FY 2024	10/1/2024	25%		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	10/1/2025	0%		x			
Lower Employee Benefits Cost.	FY 2024	10/1/2024	0%		x			

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
POLICE						
10105010-1005	Beer Tax Bonus	154,734	189,938	189,938	146,095	154,143
10105010-1010	Longevity Bonus	82,900	79,900	79,900	83,300	77,100
10105010-1011	Supp Longevity Bonus	87,650	-	-	-	-
10105010-1015	Salaries	20,725,111	23,337,893	23,215,432	17,875,789	24,785,087
10105010-1020	Special Bonus	688,128	-	-	-	-
10105010-1025	Salary Overtime	3,477,233	2,842,136	2,842,136	3,098,111	4,500,000
10105010-1030	Wages	50,971	-	-	50,921	55,000
10105010-1045	Holiday Pay	525,485	570,550	570,550	534,780	560,551
10105010-2010	Employee Insurance	2,900,906	3,458,552	3,458,552	2,435,712	3,199,402
10105010-2020	Fire-Police Pension	3,236,662	4,006,354	4,006,354	3,006,257	4,046,764
10105010-2021	F&P Supplemental Pension	177,282	-	-	-	-
10105010-2025	State Pension	306,886	313,849	313,849	265,804	328,401
10105010-2029	Medicare Tax	352,788	327,866	327,866	300,825	341,405
10105010-2030	Social Security	228,967	202,286	202,286	193,539	226,073
10105010-3010	Auto-Fuel & Oil	820,244	1,005,618	646,669	456,373	668,020
10105010-3015	Auto-Maintenance	533,059	500,000	340,087	365,060	665,692
10105010-3075	Helicopter	84,311	75,000	75,000	52,392	70,000
10105010-3079	Range Training	9,728	8,900	8,900	7,272	9,600
10105010-3085	Property Insurance	11,066	22,000	22,000	-	15,000
10105010-3086	Public Education	8,515	-	-	-	-
10105010-3100	Outside Services	127,076	95,000	65,000	51,591	75,000
10105010-3106	Toll Bridge	1	-	-	-	-
10105010-3109	Lease Payments	72,000	617,500	617,500	616,029	617,500
10105010-3110	Machine Rental	47,787	33,000	33,000	34,448	33,000
10105010-3111	Office Rent	1,347	1,700	1,700	1,071	1,700
10105010-3137	Postage & Freight	4,949	7,000	7,000	2,236	6,000
10105010-3138	Operating Forms	16,779	12,000	12,000	14,584	12,000
10105010-3155	Office Supplies	27,235	40,000	40,000	23,810	35,000
10105010-3156	Maintenance Contracts	103,095	155,517	155,517	137,032	139,950
10105010-3170	Repairs & Supplies	210,419	112,000	265,996	147,274	95,000
10105010-3175	Weapons And Gear	88,538	55,000	55,000	43,063	45,000
10105010-3181	Ammunition	19,034	70,000	100,000	101,863	70,000



GENERAL FUND POLICE DEPARTMENT

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
POLICE (continued)					-
10105010-3210 Travel/Education	85,162	60,000	60,000	57,355	49,000
10105010-3213 Clothing Allowance	65,044	63,000	63,000	31,517	63,000
10105010-3214 Books/Dues/Subscriptions	65,879	130,000	130,000	118,652	99,000
10105010-3216 Regulatory Permits	180	200	200	180	200
10105010-3225 Uniforms/Prot Clothing	214,452	180,000	185,700	129,769	180,000
10105010-3231 Telephone	218,283	225,000	225,000	158,408	205,000
10105010-3803 Security Repairs & Supplies	-	10,000	10,000	8,185	10,000
10105010-3996 Wrecker Service	19,619	15,000	15,000	21,207	15,000
10105010-3999 Miscellaneous Expense	5,595	5,000	5,000	4,934	6,000
10105010-4010 Equipment	127,115	-	125,599	-	-
TOTAL POLICE	35,982,216	38,827,759	38,471,731	30,575,439	41,459,588



GENERAL FUND POLICE DEPARTMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
POLICE - SCHOOL SECURITY						
10105011-1005	Beer Tax Bonus	1,208	1,936	1,936	926	940
10105011-1015	Salaries	152,988	276,738	276,738	116,724	156,332
10105011-1020	Special Bonus	7,500	-	-	-	-
10105011-1025	Salary Overtime	14,155	-	-	15,401	-
10105011-2010	Employee Insurance	40,528	97,279	97,279	36,449	41,656
10105011-2025	State Pension	13,174	23,268	23,268	11,372	13,394
10105011-2029	Medicare Tax	2,267	3,509	3,509	1,672	1,981
10105011-2030	Social Security	9,695	14,984	14,984	7,149	8,465
10105011-3175	Weapons And Gear	-	2,000	2,000	-	2,000
10105011-3225	Uniforms/Prot Clothing	-	5,000	5,000	-	5,000
TOTAL POLICE - SCHOOL SECURITY		241,516	424,714	424,714	189,694	229,768



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Public Works is a customer service centric set of operations comprised of Administration, Streets & Drainage, Transportation Systems, and Fleet Maintenance. Daily activities include responding to service requests for storm drains, drainage channels, traffic impediments, sidewalks, curb & gutter, parking & animal control, fleet services & repairs, and a host of associated needs related to City infrastructure. The Department's Mission is to develop and execute those policies and operational procedures necessary to meet the Organizational Standard of Excellence as framed by the four Core Beliefs. The Department promotes care and wellness for its workforce and each individual stakeholder, creating a healthy work environment, shared support, and a sustained future.

Public Works FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 1,416,107	\$ 610,279	\$ (805,828)	-56.9%
Fleet Services	1,614,520	1,816,782	202,262	12.5%
Traffic	4,366,740	4,447,173	80,433	1.8%
Streets & Drainage	3,771,082	5,302,671	1,531,589	40.6%
Total	\$ 11,168,449	\$ 12,176,905	\$ 1,008,456	9.0%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 7,316,217	\$ 8,249,199	\$ 932,982	12.8%
Overtime/Wages/Holiday Pay	409,215	272,834	(136,381)	-33.3%
Auto Fuel/Maintenance	454,218	616,785	162,567	35.8%
Maintenance Contracts	-	-	-	0.0%
Power- Street Lights	1,428,000	1,580,100	152,100	10.7%
Tip Fee	-	16,674	16,674	0.0%
Utilities	45,900	65,800	19,900	43.4%
Capital Outlay	152,700	72,700	(80,000)	-52.4%
Other Operating	1,362,199	1,302,813	(59,386)	-4.4%
	\$ 11,168,449	\$ 12,176,905	\$ 1,008,456	9.0%

Public Works Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$932,982 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of one position from Information Technology, three positions to Information Technology, two positions to Arts & Entertainment, two positions to Environmental Services, and various internal promotions throughout the year.

Public Works Budget Highlights (continued)

- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 budget with the following exceptions:
- Decrease of \$250,916 to the Public Works department for revisions that took place in FY 2023 related to the reorganization. This amount was decreased from the department's 2024 level funding allocation.
 - Increase of \$162,567 in auto fuel/maintenance for expected cost and department usage.
 - Increase of \$21,219 in overtime due to the 8.6% cost of living and step increase.
 - Increase of \$172,000 in utilities based on current market rates and projections.
 - Decrease of \$2,040 in other operating due to a 10% reduction in travel/education.
 - Decrease of \$27,356 in other operating to offset personnel increases.

Public Works Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Staff Training - Job Related/All Team Members.	FY 2023	Ongoing						x
Develop key metrics for benchmark standards for improved Division performance.	FY 2023	FY24 Q1						
Maximizing available resources in delivery of core functions.	FY 2023	Ongoing				x		x
Improve on the delivery of excellent customer service - covering both expectations and reasons why .	FY 2023	Ongoing				x		x
Thorough Communication - targeting improved morale.	FY 2023	Ongoing				x		x
Develop of SOP where appropriate for efficient operations.	FY 2023	Ongoing						x
Data collection and review for improved operations in the areas of workflow efficiency, identification of resources needs.	FY 2023	Ongoing						x
Traffic - Upgrade at least 2 traffic signals/year.	FY 2023	Ongoing						x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Fleet - Analyze the effectiveness of repair facility, including current shop location and layout, for vehicle and equipment maintenance and recommend cost effective modifications and improvements.	FY 2023	FY25 Q1			x	x		x
Fleet - Evaluate current staffing in its current structure in regards to creating a second shift to efficiency in repairs and to promote reduced downtime of fleet.	FY 2023	FY24 Q3			x			x
Fleet - Develop COT Electric Vehicle Program to lower fuel cost and reduce carbon emissions.	FY 2023	FY25 Q2				x		x
Traffic - Replacement of outdated roadway signage.	FY 2023	FY26 Q4						x
Traffic - Develop & Implement a roadway striping system.	FY 2023	FY27 Q4						x
Traffic - Replace street markers w/overhead signage at signalized intersections.	FY 2023	FY25 Q2						x
Traffic - Implement raised pavement markers on all appropriate roadways.	FY 2023	FY26 Q4						x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
PUBLIC WORKS -ADMINISTRATION						
10109070-1005	Beer Tax Bonus	34,187	2,662	1,694	1,241	1,175
10109070-1015	Salaries	6,881,086	551,283	410,445.00	307,253	382,460
10109070-101501	Salary Reimbursement - Grants	(152,054)	-	-	-	-
10109070-1020	Special Bonus	201,373	-	-	-	-
10109070-1025	Salary Overtime	317,461	360,000	44,000.00	(7,865)	3,282
10109070-1030	Wages	5,864	24,000	24,000.00	-	26,215
10109070-1045	Holiday Pay	942	2,215	2,215.00	-	-
10109070-2010	Employee Insurance	1,262,159	104,385	64,454.00	30,592	27,738
10109070-2025	State Pension	609,096	46,860	34,389.00	27,925	34,891
10109070-2029	Medicare Tax	90,681	9,688	7,789.00	4,234	5,341
10109070-2030	Social Security	416,041	41,396	33,284.00	18,105	22,830
10109070-3086	Public Education	14,427	-	-	-	-
10109070-3100	Outside Services	580,783	-	-	2,300	-
10109070-3110	Machine Rental	7,967	4,900	4,900.00	3,103	4,900
10109070-3137	Postage & Freight	748	3,700	3,700.00	166	3,700
10109070-3138	Operating Forms	162	2,500	2,500.00	248	2,500
10109070-3155	Office Supplies	4,978	6,000	6,000.00	2,737	6,000
10109070-3170	Repairs & Supplies	5,451	-	-	350	-
10109070-3210	Travel/Education	15,666	19,800	4,000.00	8,753	3,600
10109070-3212	Car Allowance	12,000	8,828	8,828.00	4,204	5,487
10109070-3214	Books/Dues/Subscriptions	504	4,000	3,960.00	496	3,960
10109070-3225	Uniforms/Prot Clothing	40,683	57,050	13,533.65	5,905	-
10109070-3230	Utilities	62,717	45,900	45,900.00	52,978	65,800
10109070-3231	Telephone	78,791	118,940	96,140.00	14,508	8,400
10109070-3999	Miscellaneous Expense	745	2,000	2,000.00	78	2,000
TOTAL PW - ADMINISTRATION		10,492,457	1,416,107	813,732	477,311	610,279

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
PUBLIC WORKS - FLEET SERVICES						
10109071-1005	Beer Tax Bonus	4,019	4,840	4,840.00	4,403	4,935
10109071-1015	Salaries	850,670	1,059,816	1,059,816.00	827,224	1,241,255
10109071-1020	Special Bonus	35,390	-	-	-	-
10109071-1025	Salary Overtime	25,993	23,000	23,000.00	16,700	25,165
10109071-2010	Employee Insurance	159,915	202,906	202,906.00	142,232	197,255
10109071-2025	State Pension	73,950	95,112	95,112.00	73,423	103,015
10109071-2029	Medicare Tax	12,208	14,340	14,340.00	11,390	16,731
10109071-2030	Social Security	52,198	61,282	61,282.00	48,701	71,496
10109071-3010	Auto - Fuel & Oil	34,805	42,924	37,492.00	18,642	31,350
10109071-3015	Auto - Maintenance	18,387	12,000	18,187.00	16,588	28,080
10109071-3100	Outside Services		2,000	2,000.00	1,867	2,000
10109071-3106	Toll Bridge	112	150	150.00	79	150
10109071-3110	Machine Rental	18	-	-	1,612	-
10109071-3155	Office Supplies	80	150	150.00	134	150
10109071-3170	Repairs & Supplies	62,436	67,250	67,250.00	47,538	67,250
10109071-3210	Travel/Education	2,217	8,000	8,000.00	4,512	7,200
10109071-3214	Books/Dues/Subscriptions	-	2,270	2,270.00	2,250	2,270
10109071-3216	Regulatory Permits	150	380	380.00	210	380
10109071-3225	Uniforms/Prot Clothing	12,736	14,100	14,100.00	9,718	14,100
10109071-3231	Telephone	2,643	4,000	4,000.00	2,772	4,000
TOTAL PW - FLEET SERVICES		1,347,928	1,614,520	1,615,275	1,229,994	1,816,782

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
PUBLIC WORKS - TRAFFIC						
10109073-1005	Beer Tax Bonus	-	7,502	7,018.00	6,062	6,345
10109073-1015	Salaries	25,036	1,646,589	1,516,997.00	1,128,221	1,547,005
10109073-1025	Salary Overtime	3,861	-	93,400.00	79,064	102,193
10109073-2010	Employee Insurance	-	310,346	283,044.00	212,925	268,167
10109073-2025	State Pension	2,244	147,959	135,145.00	105,679	130,600
10109073-2029	Medicare Tax	336	22,467	20,719.00	16,182	20,626
10109073-2030	Social Security	1,437	96,014	88,543.00	69,193	88,147
10109073-3010	Auto - Fuel & Oil	69,145	82,175	54,521.77	37,230	55,675
10109073-3015	Auto - Maintenance	56,147	33,250	68,056.00	48,751	79,575
10109073-3100	Outside Services	146,019	140,000	190,000.00	64,530	140,000
10109073-3106	Toll Bridge	203	-	-	185	-
10109073-3170	Repairs & Supplies	240,029	299,738	299,038.48	320,036	310,430
10109073-3185	Power - Street Lights	1,375,694	1,377,000	1,377,000.00	1,207,130	1,520,900
10109073-3200	Power - Traffic Lights	48,876	51,000	51,000.00	49,761	59,200
10109073-3210	Travel/Education	-	-	5,900.00	1,815	5,310
10109073-3225	Uniforms/Prot Clothing	-	-	11,000.00	6,115	16,300
10109073-3231	Telephone	-	-	-	12,911	24,000
10109073-4915	Traffic Control Equip	306,978	152,700	152,700.00	40,106	72,700
TOTAL PW - TRAFFIC		2,276,005	4,366,740	4,354,082	3,405,897	4,447,173

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
PUBLIC WORKS - STREETS & DRAINAGE					
10109077-1005 Beer Tax Bonus	-	10,648	12,826.00	11,601	13,160
10109077-1015 Salaries	-	2,094,607	2,499,783.00	1,989,108	3,012,755
10109077-1025 Salary Overtime	-	-	106,000.00	152,307	115,979
10109077-2010 Employee Insurance	-	440,487	533,557.00	436,181	590,110
10109077-2025 State Pension	-	189,282	227,888.00	187,793	248,110
10109077-2029 Medicare Tax	-	27,861	33,315.00	28,243	39,736
10109077-2030 Social Security	-	119,057	142,357.00	120,764	169,829
10109077-3010 Auto - Fuel & Oil	153,058	208,869	115,310.00	105,182	125,525
10109077-3015 Auto - Maintenance	182,823	75,000	193,698.00	251,124	296,580
10109077-3100 Outside Services	188,476	202,000	210,341.00	126,229	202,000
10109077-3106 Toll Bridge	453	2,990	2,990.00	630	2,990
10109077-3170 Repairs & Supplies	585,881	399,969	399,969.00	381,269	430,661
10109077-3195 Tip Fee	-	-	16,674.00	18,482	16,674
10109077-3210 Travel/Education	-	-	2,500.00	115	2,250
10109077-3216 Regulatory Permits	-	100	100.00	-	100
10109077-3225 Uniforms/Prot Clothing	-	-	18,000.00	12,089	18,000
10109077-3231 Telephone	-	-	-	10,951	18,000
10109077-3999 Miscellaneous Expense	-	212	212.00	-	212
TOTAL PW - STREETS & DRAINAGE	1,110,690	3,771,082	4,515,520	3,832,068	5,302,671



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

Strategic Communications FY 2024 General Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Strategic Communications	\$ 1,351,918	\$ 1,502,469	\$ 150,551	11.1%
311	477,662	478,539	877	0.2%
Total	\$ 1,829,580	\$ 1,981,008	\$ 151,428	8.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,398,040	\$ 1,504,690	\$ 106,650	7.6%
Overtime/Wages	3,500	1,094	(2,406)	-68.7%
Auto Fuel/Maintenance	-	670	670	-
Other Operating	428,040	474,554	46,514	10.9%
Total By Category	\$ 1,829,580	\$ 1,981,008	\$ 151,428	8.3%

Strategic Communications Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$106,650 due to 8.6% COLA and 1.5% step included in the proposed budget, as well as the transfer of one position to Construction, Facilities & Grounds, one position from Tuscaloosa Police Department, and various internal promotions throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$20,000 was added to the department's level funded amount for the FY 2024 budget due to a budget revision that took place in FY 2023 related to the reorganization for Public Education.
 - Increase of \$94 in overtime/wages due to 8.6% cost of living and step increase.
 - Increase of \$670 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$30,000 for marketing transferred from the Arts & Entertainment Department.
 - Decrease of \$5,000 in other operating due to a reduction Communication-311's telephone budget.
 - Decrease of \$986 in other operating due to a 10% reduction in travel/education.

Strategic Communications Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Evaluate the "Key Communicators" project and continue to implement structured communications throughout the city.	FY 2023	Fall 2023	50%					x
Evaluate and continue to execute public safety recruitment/retention campaigns.	FY 2024	Ongoing	50%		x			x
Build yearly personalized communications plans for each department.	FY 2024	12/31/2023	15%					x
Improve new 311 app awareness.	FY 2024	3/1/2023	10%					x
Implement well-defined project management and submission system to track ongoing communications projects for other departments.	FY 2024	3/1/2023	25%					x
Expand photography and video asset inventory system for employee use.	FY 2024	12/31/2023	75%					x
Update City of Tuscaloosa brand and brand awareness.	FY 2024	12/31/2023	75%					

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 communications needs of the citizens of the City of Tuscaloosa.	FY 2023	Ongoing	90%		x	x	x	x
Build Effective 21st century communications.	FY 2023	Ongoing	90%		x	x	x	x
Keep web information accessible, accurate and current.	FY 2023	Ongoing	95%		x	x	x	x
Improve usage of 311 data analysis for practical implementation.	FY 2024	Ongoing	35%					x
Use technology to greater increase our efficiency and ability to serve our community by distributing information more effectively.	FY 2024	Ongoing	10%		x			x
Expand our use of Everbridge as a tool to communicate more effectively both internally and externally.	FY 2024	9/30/2023	0%		x			x
Continue to grow social media following.	FY 2024	Ongoing	50%					x
Optimize and maximize Strategic Communications positions and processes.	FY 2024	Ongoing	50%					x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
STRATEGIC COMMUNICATIONS						
10104045-1005	Beer Tax Bonus	965	2,662	2,662	2,349	2,585
10104045-1015	Salaries	319,650	708,465	708,465	585,284	785,660
10104045-1020	Special Bonus	3,750	-	-	-	-
10104045-1025	Salary Overtime	-	2,500	2,500	-	-
10104045-1030	Wages	10,434	-	-	15,410	-
10104045-2010	Employee Insurance	34,619	109,034	109,034	91,345	116,755
10104045-2025	State Pension	26,519	59,628	59,628	48,609	64,197
10104045-2029	Medicare Tax	4,708	9,803	9,803	8,236	10,954
10104045-2030	Social Security	20,129	41,898	41,898	35,218	46,823
10104045-3010	Auto - Fuel & Oil	-	-	-	460	500
10104045-3015	Auto - Maintenance	-	-	-	71	170
10104045-3086	Public Education	-	83,000	103,000	49,764	103,000
10104045-3100	Outside Services	241,856	282,150	285,750	156,309	282,150
10104045-3110	Machine Rental	266	-	-	2,023	-
10104045-3138	Operating Forms	-	100	100	-	100
10104045-3155	Office Supplies	981	500	500	1,310	1,500
10104045-3170	Repairs & Supplies	32,416	1,000	1,000	8,051	2,500
10104045-3210	Travel/Education	3,631	5,000	5,000	8,570	4,500
10104045-3212	Car Allowance	8,400	8,828	8,828	10,510	13,725
10104045-3214	Books/Dues/Subscriptions	27,561	25,000	25,000	25,108	25,000
10104045-3231	Telephone	5,527	12,350	12,350	8,525	12,350
10104045-3515	Marketing	-	-	-	-	30,000
10104045-3999	Miscellaneous Expense	610	-	-	135	-
TOTAL STRATEGIC COMMUNICATIONS		742,021	1,351,918	1,375,518	1,057,295	1,502,469

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
STRATEGIC COMMUNICATIONS - 311						
10104046-1005	Beer Tax Bonus	1,686	1,936	1,694	1,421	1,645
10104046-1015	Salaries	277,155	334,872	316,437	253,459	349,551
10104046-1020	Special Bonus	8,750	-	-	-	-
10104046-1025	Salary Overtime	176	1,000	1,000	222	1,094
10104046-2010	Employee Insurance	47,149	65,929	59,249	44,171	57,233
10104046-2025	State Pension	24,278	30,782	29,323	22,770	30,623
10104046-2029	Medicare Tax	3,824	4,589	4,360	3,386	4,728
10104046-2030	Social Security	16,349	19,614	18,636	14,479	20,211
10104046-3086	Public Education	40	-	-	-	-
10104046-3100	Outside Services	197	-	-	-	-
10104046-3155	Office Supplies	-	500	500	410	500
10104046-3170	Repairs & Supplies	2,048	250	250	279	250
10104046-3210	Travel/Education	-	4,860	4,860	2,809	4,374
10104046-3214	Books/Dues/Subscriptions	618	500	500	100	500
10104046-3225	Uniforms/Prot Clothing	578	1,300	1,300	-	1,300
10104046-3231	Telephone	3,295	11,380	11,380	1,502	6,380
10104046-3999	Miscellaneous Expense	200	150	150	450	150
TOTAL STRATEGIC COMMUNICATIONS - 311		386,343	477,662	449,639	345,458	478,539

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
DEBT SERVICE						
10119010-5020	General Warrants - Principal	4,930,596	5,109,856	5,109,856	5,109,856	6,469,116
10119010-5030	Interest Warrants - Gen	4,661,738	4,489,497	5,293,172	5,293,171	7,179,605
10119010-5045	Fees - Debt Issues	9,656	350,000	350,000	457,426	15,000
TOTAL DEBT SERVICE		9,601,990	9,949,353	10,753,028	10,860,453	13,663,721

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
COST SHARING ARRANGEMENTS						
10113010-1020	Special Bonus	5,625	-	-	-	-
10113010-1030	Wages - BOE	43,617	35,000	35,000	37,610	50,000
10113010-2029	Medicare Tax - BOE	714	2,158	2,158	545	1,101
10113010-2030	Social Security - BOE	3,053	9,206	9,206	2,332	4,678
10114010-3230	Utilities - PARA	389	-	-	386	450
10117010-3010	Fuel & Oil- PATA Reim	265,225	330,115	242,229	155,205	300,000
10117010-7062	Security - PATA Reimb	109,039	-	-	-	-
10117010-7063	PATA - UA Route	98,116	85,040	85,040	98,116	98,116
10117020-3100	Outside Service - Personnel BD	15,900	18,000	18,000	15,000	18,000
10107020-3030	Jail Cost	841,390	600,000	600,000	684,668	861,960
10117050-3230	Utilities - Friedman Home	9,993	9,500	9,500	8,274	11,200
10117050-3231	Telephone - Friedman Home	3,652	2,500	2,500	-	-
10117060-1030	Wages - PARA	-	30,000	30,000	-	-
10117080-3814	Greenwood Cemetery	-	942	942	-	-
10117090-3170	Metro Animal Shelter-Repairs	34,733	17,000	17,000	23,045	30,000
10117090-3100	Metro Animal Shelter Contract	-	634,677	634,677	528,889	634,667
10117120-5148	Project Crimson/Five-Star	675,000	675,000	675,000	675,000	675,000
10117730-3100	Outside Service - Tusc Cty Ema	284,316	158,000	158,000	80,055	168,000
TOTAL COST SHARING ARRANGEMENTS		2,390,761	2,607,138	2,519,252	2,309,124	2,853,172

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CITY VEHICLE PARTS/FUEL					
10133010-51800 Inventory Adjustment	420	-	-	-	-
TOTAL CITY VEHICLE PARTS/FUEL	420	-	-	-	-

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TRANSFERS TO OTHER FUNDS						
10119030-8001	Trans To Amphitheatre Fund	2,512,216	1,647,226	1,647,226	1,065,725	2,258,000
10119030-8002	Trans To Health Insurance Fund	50,000	50,000	50,000	-	-
10119030-8005	Trans To GF-RFFI	6,420,577	2,598,559	2,598,559	-	1,050,517
10119030-8007	Trans To Tourism Capital Imp	398,238	411,807	411,807	266,431	564,500
10119030-8009	Trans To Tourism Enh Bid Fee	398,238	411,807	411,807	266,431	564,500
10119030-8010	Trans To Airport Fund	178,000	-	-	-	-
10119030-8032	Trans To Facility Renewal Fund	300,000	300,000	300,000	300,000	300,000
10119030-8059	Trans To Law Enforce Fund	50,000	50,000	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	-	483,824	483,824	483,824	344,670
10119030-8083	Trans To Pub Safety Capital	1,084,001	936,001	984,001	-	936,001
10119030-8084	Trans To Pub Works Capital	82,000	-	-	-	-
10119030-8093	Trans To Debt Trust	-	-	-	65,524,537	-
TOTAL TRANSFERS TO OTHER FUNDS		11,488,270	6,904,224	6,952,224	67,906,949	6,083,188

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
SPECIAL PROJECTS						
10116010-0823	Retiree Health Insurance	1,003,204	-	-	-	1,000,000
10116010-6187	S/P - Land Purchases	-	-	12,000	-	-
TOTAL SPECIAL PROJECTS		1,003,204	-	12,000	-	1,000,000

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OTHER OPERATING						
10135010-02011	Ad Valorem - Commissions	202,401	191,654	191,654	195,005	195,005
10135010-02012	Ad Valorem - Appraisal Budget	454,246	623,590	623,590	573,122	573,122
10135010-2015	Hourly Pension	322,489	-	-	-	-
10135010-2023	PS/RSA Restricted Surplus	10,500	2,658,166	2,658,166	45,561	1,917,657
10135010-2026	RSA Retiree Pension Bonus	-	190,092	190,092	190,092	-
10135010-2031	Unemployment	30,033	5,000	5,000	3,667	5,000
10135010-3085	Property Insurance	-	1,100,000	1,100,000	1,170,797	1,188,906
10135010-3088	Property Tax	2,419	5,000	5,000	5,927	6,000
10135010-3105	Liability Insurance	-	700,000	700,000	569,934	700,000
10135010-3999	Miscellaneous Expense	-	90,000	90,000	56,250	-
TOTAL OTHER OPERATING		1,022,088	5,563,502	5,563,502	2,810,354	4,585,690



**GENERAL FUND
OTHER OPERATING**

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CONTINGENCIES					
10118010-9990 Contingencies	-	607,967	587,843	-	500,000
TOTAL CONTINGENCIES	-	607,967	587,843	-	500,000



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Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
AGENCIES					
10117210-5199 Agency Spec Approp - Emerg Svs	-	-	25,000	19,444	18,750
10117810-5199 Agency Spec Approp - Freedom Farms	-	-	-	-	250,000
10118800-5199 Agency Spec Approp - TTSC	25,000	85,000	85,000	85,000	-
10117800-5140 Alabama Blues Project	6,200	6,200	6,200	5,167	6,200
10117360-5140 Arts & Humanities Council	45,250	50,000	50,000	41,667	50,000
10113010-5144 Arts N Autism (BOE)	4,650	4,650	4,650	3,875	4,650
10117970-5140 Bethel Comm Outreach (BOE)	6,200	6,200	6,200	5,167	6,200
10117700-5140 Boys & Girls Club	22,589	20,000	20,000	16,667	20,000
10117390-5199 Community Service Programs	-	-	25,000	19,444	-
10117900-5140 Child Abuse Prevention Services	9,050	10,000	10,000	8,333	10,000
10113010-5152 CHOM (BOE)	131,225	150,438	150,438	125,062	152,250
10117400-5199 Easter Seals - Special	35,714	35,714	35,714	35,714	-
10117150-5140 FOCUS	75,950	75,950	75,950	63,291	75,950
10117960-5140 Habitat for Humanity	16,678	16,678	16,678	13,899	16,678
10117960-5199 Habitat - Special Appropriation	-	-	6,000	6,000	-
10117850-5199 Hope Summer Jobs - Special	75,186	100,000	124,000	-	100,000
10117140-5140 Indian Rivers	31,000	31,000	31,000	25,833	31,000
10117540-5140 The Ivy Foundation	-	-	-	-	18,750
10117590-5140 Jemison Foundation	37,200	37,200	37,200	31,000	37,200
10117940-5140 Kentuck	-	-	-	-	15,000
10117440-5199 Lift Alabama	-	15,000	15,000	11,667	5,000
10113010-5149 Kristen Amerson Found (BOE)	6,200	6,200	6,200	5,167	1,550
10117050-5141 Murphy African American Mus	7,240	8,000	8,000	6,667	8,000
10114010-5140 PARA	4,032,137	4,329,154	4,329,154	3,598,936	4,381,313
10114010-5199 PARA - Special	153,900	153,900	153,900	128,250	153,900
10117600-5140 Phoenix House	-	37,500	37,500	29,167	50,000
10113010-5151 PRIDE (BOE)	12,400	12,400	12,400	10,333	3,100
10113010-5159 Schoolyard Roots (BOE)	18,600	18,600	18,600	15,500	4,650
10117820-5140 Skilled Trades	-	-	-	-	100,000
10117100-5140 Theatre Tuscaloosa	9,300	13,575	13,575	11,075	15,000
10117320-5199 Tusc Children's Center - Special	11,250	15,000	15,000	12,500	15,000
10113010-5154 Tusc Childrens Theater (BOE)	9,300	17,325	17,325	13,992	20,000
10113010-5140 Tusc City Board of Education	2,541,251	2,541,251	2,541,251	2,117,709	2,541,251
10113010-5199 Tusc City BOE - Special	378,100	378,100	378,100	315,083	428,100
10117340-5140 Tusc Co Soil/Water Conservation	7,750	7,750	7,750	7,750	7,750
10117160-5140 Tusc Community Dancers	6,200	6,200	6,200	5,167	1,550
10117450-5199 Tusc County District Attorney's Office	-	75,000	75,000	58,333	100,000
10112010-5140 Tusc County Health Dept	38,900	6,250	6,250	6,250	-
10117120-5140 Tusc County IDA	346,040	407,250	418,250	337,583	440,000
10113010-5150 Tusc Education Foundation	16,250	15,000	15,000	12,500	11,250
10113010-5157 Tusc One Place (BOE)	18,600	18,600	18,600	15,500	18,600

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
AGENCIES (continued)					
10113010-515701 Tusc One Place (BOE) - Special	50,000	-	-	-	-
10115010-5140 Tusc Public Library	1,387,210	1,419,471	1,419,471	1,182,893	1,419,471
10115010-5199 Tusc Public Library - Special	367,650	367,650	585,383	415,241	694,250
10117230-5199 Tusc SAFE Center - Special	21,075	25,000	25,000	20,833	25,000
10117280-5140 Tusc Sister Cities Commission	88,350	93,000	93,000	77,500	93,000
10117270-5140 Tusc Spay & Neuter Incentive	15,500	15,500	15,500	12,917	23,128
10117420-5140 Tusc Symphony Orchestra	21,700	21,700	21,700	18,083	21,700
10118800-5140 Tusc Tourism & Sports (TTSC)	1,207,102	1,250,352	1,250,352	1,041,960	1,250,352
10117010-5140 Tusc Transit Authority	491,280	655,040	655,040	545,867	655,040
10117010-5199 Tusc Transit Authority - Special	38,836	24,288	24,288	22,913	24,288
10117670-5140 West AL Aids Outreach	13,575	15,000	15,000	12,500	15,000
10117980-5199 West AL Chamber of Commerce	-	-	-	-	175,000
10117470-5199 West Alabama Food Bank	-	50,000	50,000	50,000	50,000
10117070-5140 West AL Regional Commision	22,380	22,380	22,380	18,650	34,475
TOTAL AGENCIES	11,859,969	12,670,466	12,979,199	10,644,049	13,599,346

The City of Tuscaloosa's proposed FY 2024 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 \$66,811,380 and expenses of \$70,401,349. The current budget deficit is \$3,827,028. The Water and Sewer Fund expense budget includes \$10,765,000 in debt service principal that will be treated in the annual audit as a liability reduction rather than an expense. Compared to the FY 2023 budget, the proposed FY 2024 budget represents an overall budgetary increase of 9.56% for revenues and an increase of 9.18% for expenses.

Water & Sewer Fund Revenues FY 2024 Budget Summary					
Revenue Category	2022 Actual	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Use of Property	\$ 34,069	32,500	\$ 34,000	\$ 1,500	4.62%
Charges for Services	55,499,218	60,865,481	66,689,800	5,824,319	9.57%
Intergovernmental	14,215	-	-	-	0.00%
Other Operating	92,786	10,000	-	(10,000)	-100.00%
Transfers from Other Funds	409,974	41,065	40,955	(110)	-0.27%
Cost Reimbursements	49,074	35,000	46,625	11,625	33.21%
Total	\$ 56,099,335	\$ 60,984,046	\$ 66,811,380	\$ 5,827,334	9.56%

Water and Sewer Fund Revenue Highlights

Water Sales - \$36,843,000

- » Comprises 55% of all Water and Sewer Fund revenues.
- » Per City Council resolution, beginning October 1, 2022 and at the beginning of each fiscal year through fiscal year 2026, the rates shall be increased annually at a rate no less than 6% plus any applicable CPI increase for the 10 Year Water & Sewer Plan. For FY 2024, the proposed Water & Sewer 10 year plan rates increase is 6% for capital and 3% cost of living adjustment for operations.

Sewer Sales - \$27,283,000

- » Comprises nearly 41% of all Water and Sewer Fund revenues.
- » Per City Council resolution, beginning October 1, 2022 and at the beginning of each fiscal year through fiscal year 2026, the rates shall be increased annually at a rate no less than 6% plus any applicable CPI increase for the 10 Year Water & Sewer Plan. For FY 2024, the proposed Water & Sewer 10 year plan rates increase is 6% for capital and 3% cost of living adjustment for operations.

Water & Sewer Fund Expenditures FY 2024 Budget Summary					
Department	2022 Actual	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 884,769	416,000	\$ 466,000	\$ 50,000	12.02%
Information Technology	744,791	920,894	863,827	(57,067)	-6.20%
Office of the City Attorney	33,314	44,059	44,059	-	0.00%
Office of the City Engineer	780,872	608,003	608,902	899	0.15%
Water & Sewer Department	24,873,042	28,837,747	30,952,894	2,115,147	7.33%
Other Operating	60,896,645	33,657,281	37,465,667	3,808,386	11.32%
Total	\$ 88,213,434	\$ 64,483,984	\$ 70,401,349	\$ 5,917,365	9.18%

Water and Sewer Fund Expenditure Highlights

Departments were tasked with level funding their FY 2024 operational budgets with FY 2023 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.

Highlights for FY 2024

Investment in Employees

» An 8.6% cost of living adjustment for all City employees including is included in the proposed budget. In addition to a 1.5% step increase for all non-public safety is included in the budget recommendation.

Health Insurance

» The proposed FY 2024 budget does not include any increase for health insurance premiums from Blue Cross Blue Shield, resulting in no increase in costs to city employees.

Capital Equipment Investments

» \$200,000 is budgeted for Water Resource Recovery Facility (WRRF) Raw Sewage Pump replacement.

Debt Service

» Overall debt service represents about 20% of the total FY 2024 expense budget.

» The FY 2024 adopted budget included a 9% increase in debt service, a total of \$1,099,902, which includes the addition of the 2022 CWSRF and 2022 CWSRF debt issuances for water and sewer capital projects.

Water and Sewer Fund Expenditure Highlights

Water & Sewer Fund Debt Service FY 2024 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2013 DWSRF Refunding (2004)	\$ 475,000	\$ 23,520	\$ 498,520	\$ 1,470,000	August 2026
2014-C	510,000	90,990	600,990	2,640,000	January 2032
2016 DWSRF	245,000	95,370	340,370	4,335,000	August 2038
2016 CWSRF	995,000	355,300	1,350,300	16,150,000	August 2037
2019 DWSRF	785,000	343,255	1,128,255	15,995,000	February 2040
2019 CWSRF	380,000	166,760	546,760	7,770,000	February 2040
2019-B Refunding of 2012-A, 2012-B, 2014-A & 2014-C	5,850,000	406,997	6,256,997	17,645,000	April 2035
2020-B Refunding of 2012-B (WS Portion)	100,000	228,680	328,680	11,255,000	July 2035
2022-B	600,000	1,660,400	2,260,400	34,450,000	June 2052
2022 CWSRF	320,000	109,595	429,595	7,775,000	August 2043
2022 DWSRF	505,000	172,744	677,744	12,255,000	August 2043
Total	\$ 10,765,000	\$ 3,653,611	\$ 14,418,611	\$ 131,740,000	

Account Category	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
WATER AND SEWER FUND REVENUES					
Use of Property	34,069	32,500	32,500	29,355	34,000
Charges for Services	55,499,218	60,865,481	60,865,481	44,632,179	66,689,800
Intergovernmental Revenues	14,215	-	-	-	-
Other Operating	92,786	10,000	10,000	30,990	-
Transfers to Other Funds	409,974	41,065	41,065	-	40,955
Cost Reimbursements	49,074	35,000	35,000	44,980	46,625
TOTAL WATER AND SEWER FUND REVENUES	<u>56,099,335</u>	<u>60,984,046</u>	<u>60,984,046</u>	<u>44,737,503</u>	<u>66,811,380</u>
WATER AND SEWER FUND EXPENDITURES					
Accounting and Finance	884,769	416,000	416,000	66,680	466,000
Information Technology	744,791	920,894	920,894	688,063	863,827
Office of the City Attorney	33,314	44,059	44,059	12,681	44,059
Office of the City Engineer	780,872	608,003	632,352	415,324	608,902
Water & Sewer Department	24,873,042	28,837,747	29,835,769	21,095,068	30,952,894
Other Operating	60,896,645	33,657,281	33,657,281	11,123,674	37,465,667
TOTAL WATER AND SEWER FUND EXPENDITURES	<u>88,213,434</u>	<u>64,483,984</u>	<u>65,506,355</u>	<u>33,401,491</u>	<u>70,401,349</u>



WATER & SEWER FUND REVENUES

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
USE OF PROPERTY					
60100065-0901 Rents	34,069	32,500	32,500	29,355	34,000
TOTAL USE OF PROPERTY	34,069	32,500	32,500	29,355	34,000

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
CHARGES FOR SERVICES						
60100070-10020	Clean Our Lake	-	-	-	1,750	1,000
60100070-1701	Water Sales	30,467,625	33,801,764	33,801,764	23,683,319	36,843,000
60100070-1704	Sewer Sales	22,604,772	25,030,717	25,030,717	18,302,445	27,283,000
60100070-1705	Tap Fees-Inspections	115,101	150,000	150,000	194,481	175,000
60100070-1706	Garbage Sales	(0)	-	-	157,038	-
60100070-1708	Collection Fees	600,315	400,000	400,000	675,123	735,000
60100070-1711	Meter Service Connect Fee	579,398	540,000	540,000	485,957	655,000
60100070-1712	Fire Service Connect Fee	1,740	10,000	10,000	1,440	1,800
60100070-1713	Lake Inspection Fee	125,685	123,000	123,000	147,045	135,000
60100070-1715	Septage Dumping Charges	637,382	715,000	715,000	569,160	788,000
60100070-1716	Water Dist Syst Inspection Fee	25,931	25,000	25,000	7,933	13,000
60100070-1717	Sewer Lateral Application Fees	300	-	-	200	-
60100070-1800	Developer Deposits	210,430	-	-	-	-
60100070-1801	Interest Income-CD's	-	-	-	22,164	-
60100070-1803	Recovered Bad Debts	67,595	70,000	70,000	59,455	60,000
60100070-1804	Interest Income Checking	62,716	-	-	324,538	-
60100070-1898	Cash Over/Short	228	-	-	132	-
TOTAL CHARGES FOR SERVICES		55,499,218	60,865,481	60,865,481	44,632,179	66,689,800



WATER & SEWER FUND REVENUES

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
INTERGOVERNMENTAL REVENUES					
60100075-1964 FEMA Grants	14,215	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	14,215	-	-	-	-



WATER & SEWER FUND REVENUES

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OTHER OPERATING						
60100080-1430	Interest Income - Debt Service	12	-	-	2,910	-
60100080-1535	Auction Sales	42,750	10,000	10,000	28,080	-
60100080-1710	WME Cost Recovery Fees	50,024	-	-	-	-
TOTAL OTHER OPERATING		92,786	10,000	10,000	30,990	-



WATER & SEWER FUND REVENUES

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TRANSFERS FROM OTHER FUNDS						
60100085-1605	Trans From Beer Tax Bonus	40,956	41,065	41,065	-	40,955
60100085-1686	Transfer From ARP Fund	369,019	-	-	-	-
TOTAL TRANSFERS FROM OTHER FUNDS		409,974	41,065	41,065	-	40,955



WATER & SEWER FUND REVENUES

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
COST REIMBURSEMENTS						
60100090-1550	Insurance Proceeds	1,270	-	-	-	-
60100090-9900	Cost Reimburse	17,837	15,000	15,000	15,030	15,000
60100090-9919	Cost Reim-Distribution	6,477	5,000	5,000	8,596	6,000
60100090-9929	Cost Reim-Meter Read	23,490	15,000	15,000	21,354	25,625
TOTAL COST REIMBURSEMENTS		49,074	35,000	35,000	44,980	46,625

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 2024 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 416,000	\$ 466,000	\$ 50,000	12%
Revenue & Financial Services	-	-	-	0%
Total	\$ 416,000	\$ 466,000	\$ 50,000	12%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ -	\$ -	\$ -	0%
Overtime/Wages	-	-	-	0%
Auditing	66,000	66,000	-	0%
Bad Debt Write Offs	350,000	400,000	50,000	14%
Other Operating	-	-	-	0%
Total By Category	\$ 416,000	\$ 466,000	\$ 50,000	12%

Accounting & Finance Budget Highlights

- » Compared to the FY 2023 original budget, the total departmental budget is level funded, with the following exceptions:
- Increase of \$50,000 in bad debt write offs to reflect expected actuals.

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&F BUDGETS AND FINANCIAL REPORTING						
60101010-3007	Auditing	62,400	66,000	66,000	66,680	66,000
60101010-3997	Bad Debt Write Offs	611,278	350,000	350,000	-	400,000
TOTAL A&F BUDGETS AND FINANCIAL REPORTING		673,678	416,000	416,000	66,680	466,000

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
A&F REVENUE AND FINANCIAL SERVICES						
60101030-1005	Beer Tax Bonus	703	-	-	-	-
60101030-1015	Salaries	151,472	-	-	-	-
60101030-1020	Special Bonus	3,750	-	-	-	-
60101030-1025	Salary Overtime	9,018	-	-	-	-
60101030-2010	Employee Insurance	18,907	-	-	-	-
60101030-2025	State Pension	15,257	-	-	-	-
60101030-2029	Medicare Tax	2,271	-	-	-	-
60101030-2030	Social Security	9,712	-	-	-	-
60101030-3155	Office Supplies	-	-	-	-	-
TOTAL A&F REVENUE AND FINANCIAL SERVICES		211,092	-	-	-	-



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The Information Technology Department provides centralized technology services for 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 2024 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 920,894	\$ 863,827	\$ (57,067)	-6%
Total	\$ 920,894	\$ 863,827	\$ (57,067)	-6%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ -	\$ -	\$ -	0%
Maintenance Contracts	855,662	798,595	(57,067)	-7%
Other Operating	65,232	65,232	-	0%
Total By Category	\$ 920,894	\$ 863,827	\$ (57,067)	-6%

Information Technology Budget Highlights

- » Compared to the FY 2023 original budget, the total departmental budget is level funded, with the following exceptions:
- Decrease of \$57,067 in maintenance contracts from eliminating contracts that are no longer needed.



WATER & SEWER FUND INFORMATION TECHNOLOGY

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
INFORMATION TECHNOLOGY						
60104030-3156	Maintenance Contracts	744,791	855,662	855,662	652,461	798,595
60104030-3231	Telephone	-	65,232	65,232	35,602	65,232
TOTAL INFORMATION TECHNOLOGY		744,791	920,894	920,894	688,063	863,827

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 2024 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Claims and Judgements	\$ 44,059	\$ 44,059	\$ -	0%
Total	\$ 44,059	\$ 44,059	\$ -	0%
<u>Expenditure Category</u>				
Claims and Judgements	\$ 44,059	\$ 44,059	\$ -	0%
Total By Category	\$ 44,059	\$ 44,059	\$ -	0%

Office of the City Attorney Budget Highlights

» The total proposed budget for FY 2024 is level funded from the FY 2023 original budget.

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OCA - CLAIMS AND JUDGEMENTS					
60104081-3060 Damage Claims	33,314	44,059	44,059	12,681	44,059
TOTAL OCA - CLAIMS AND JUDGEMENTS	33,314	44,059	44,059	12,681	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 2024 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2023 Original Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Engineering	\$ 608,003	\$ 608,902	\$ 899	0%
Total	\$ 608,003	\$ 608,902	\$ 899	0%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 436,200	\$ 460,181	\$ 23,981	5%
Overtime/Wages/Holiday Pay	39,108	34,036	(5,072)	-13%
Auto Fuel/Maintenance	23,448	20,025	(3,423)	-15%
Travel/Education	8,100	8,100	-	0%
Outside Services	70,000	70,000	-	0%
Other Operating	31,147	16,560	(14,587)	-47%
Total By Category	\$ 608,003	\$ 608,902	\$ 899	0%

Office of the City Engineer Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$23,981 due to an 8.6% cost of living adjustment and a 1.5% step increase included in the recommended budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Decrease of \$21,687 to department's overall level funded budget amount for fiscal year 2024.
 - Decrease of \$3,423 in auto fuel/maintenance for projected costs and department usage.
 - Increase of \$2,928 in overtime/wages/holiday pay due to the 8.6% cost of living and step increase.
 - Decrease of \$900 in other operating due to a 10% reduction in travel/education.

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
OFFICE OF THE CTIY ENGINEER						
60109030-1005	Beer Tax Bonus	1,641	1,452	1,452	926	1,410
60109030-1015	Salaries	367,446	324,568	324,568	244,310	348,393
60109030-1020	Special Bonus	12,500	-	-	-	-
60109030-1025	Salary Overtime	38,320	38,000	38,000	17,878	32,824
60109030-1045	Holiday Pay	317	1,108	1,108	-	1,212
60109030-2010	Employee Insurance	54,863	53,830	53,830	38,338	53,683
60109030-2025	State Pension	36,999	32,543	32,543	25,377	31,896
60109030-2029	Medicare Tax	5,678	4,515	4,515	3,599	4,702
60109030-2030	Social Security	24,278	19,292	19,292	15,387	20,097
60109030-3010	Auto-Fuel & Oil	15,525	20,448	20,448	8,246	13,110
60109030-3015	Auto-Maintenance	2,686	3,000	3,000	3,902	6,915
60109030-3100	Outside Services	203,651	70,000	93,849	35,424	70,000
60109030-3106	Toll Bridge	96	50	50	21	50
60109030-3155	Office Supplies	-	-	-	-	1,000
60109030-3170	Repairs & Supplies	7,051	7,460	7,460	5,026	7,460
60109030-3210	Travel/Education	2,934	8,100	8,100	3,697	8,100
60109030-3214	Books/Dues/Subscriptions	515	1,977	1,977	-	750
60109030-3225	Uniforms/Prot Clothing	1,148	1,740	2,240	1,003	1,300
60109030-3231	Telephone	5,224	4,920	4,920	4,698	6,000
60109030-4010	Equipment	-	15,000	15,000	7,493	-
TOTAL OFFICE OF CITY ENGINEER		780,872	608,003	632,352	415,324	608,902

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 2024 Water & Sewer Fund Budget Summary				
Divisions	2023 Original Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Administration	\$ 1,523,408	\$ 1,596,795	\$ 73,387	5%
Billing	1,496,252	1,615,137	118,885	8%
Collections	2,245,616	2,353,318	107,702	5%
Distribution	3,466,141	3,783,099	316,958	9%
Ed Love Plant	5,097,280	5,773,591	676,311	13%
Fletcher Facility	7,565,215	7,820,546	255,331	3%
Lakes	1,110,174	1,095,672	(14,502)	-1%
Meters	2,393,072	2,431,618	38,546	2%
Plott Plant	1,503,457	1,865,947	362,490	24%
Support Services	177,797	264,466	86,669	49%
Warehouse/OTS	777,575	861,205	83,630	11%
Special Projects	1,481,760	1,491,500	9,740	1%
Total	\$ 28,837,747	\$ 30,952,894	\$ 2,115,147	7%
Expenditure Category				
Salaries/Benefits	\$ 13,772,115	\$ 15,218,317	\$ 1,446,202	11%
Overtime/Wages/Holiday Pay	668,161	821,125	152,964	23%
Auto Fuel/Maintenance	739,173	699,935	(39,238)	-5%
Chemicals	2,606,050	2,486,050	(120,000)	-5%
Maintenance Contracts	700	700	-	0%
Tip Fee	485,000	418,000	(67,000)	-14%
Utilities	3,510,840	3,992,200	481,360	14%
Capital Outlay	3,878,172	3,606,500	(271,672)	-7%
Other Operating	3,177,536	3,710,067	532,531	17%
Total By Category	\$ 28,837,747	\$ 30,952,894	\$ 2,115,147	7%

Water & Sewer Department Budget Highlights

- » Compared to the FY 2023 original budget, overall salaries and benefits increased by \$1,446,202 due to one new full-time employee, the transfer of one employee from Environmental Services, internal promotions, as well as the increases associated with the 8.6% COLA and 1.5% step increase proposed in FY 2024 budget.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2023 original budget with the following exceptions:
 - Increase of \$68,064 in overtime/wages/holiday pay due to the 8.6% cost of living and step increase.
 - Increase of \$481,360 in utilities based on current market rates and projections.
 - Decrease of \$39,238 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$84,000 for AMI Professional Service Agreement.
 - Decrease of \$7,060 in other operating from 10% reduction in travel/education.

Water & Sewer Goals

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	25%		x	x	x	
Capital Improvements: Complete the first portion of 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	10%		x	x	x	x
Asset Management: Integrate asset management in the daily operations of all water and sewer divisions.	FY 2022	Ongoing	10%			x	x	x
Policies and Procedures: Ongoing development to streamline and create efficiencies in the operations of the department.	FY 2022	Ongoing	50%					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	Ongoing			x		x
Capital Improvements: Complete the remainder of the 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	10%		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	N/A (Formalized Annual Report Not Completed due to Restructure) (All Data Available)			x		x
Elevate Tuscaloosa: Water and Sewer Department will work with other City departments and outside organizations to assist in the implementation of the Elevate Projects.	FY 2022	Ongoing	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 2,130 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	10%		x	x	x	x

Water & Sewer Goals (continued)

Long-Term Goals: (continued)	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. Water and Sewer 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	25%		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	75%		x	x		x
Metering Initiative: W&S is developing Phase 3 of the meter replacement project to complete all meters reading on the AMI system.	FY 2024	Ongoing	80%		x	x	x	x

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
WATER & SEWER ADMINISTRATION						
60109040-1005	Beer Tax Bonus	18,682	3,146	3,146	2,754	3,525
60109040-1015	Salaries	3,825,831	1,081,620	1,059,663	687,764	1,172,193
60109040-1020	Special Bonus	159,582	81,819	81,819	-	-
60109040-1025	Salary Overtime	254,611	400	5,000	4,504	437
60109040-1030	Wages	5,976	-	-	-	-
60109040-2010	Employee Insurance	661,791	105,349	105,349	77,038	139,454
60109040-2025	State Pension	350,999	67,636	67,636	61,653	100,358
60109040-2029	Medicare Tax	57,028	10,349	10,349	9,638	16,106
60109040-2030	Social Security	243,868	44,227	44,227	41,274	68,843
60109040-3010	Auto Fuel & Oil	517	80	80	-	-
60109040-3015	Auto-Maintenance	42	2,250	2,250	-	-
60109040-3100	Outside Services	-	55,000	60,000	17,916	55,000
60109040-3106	Toll Bridge	-	40	40	-	40
60109040-3110	Machine Rental	4,239	-	2,700	349	1,500
60109040-3137	Postage & Freight	914	100	400	182	100
60109040-3155	Office Supplies	4,372	700	500	-	500
60109040-3170	Repairs & Supplies	1,800	2,050	3,050	2,669	2,000
60109040-3210	Travel/Education	19,264	5,950	5,950	9,380	6,300
60109040-3212	Car Allowance	-	-	7,357	6,096	8,224
60109040-3214	Books/Dues/Subscriptions	2,313	890	890	425	890
60109040-3215	Trade Organization Dues	4,800	4,800	4,800	4,800	4,800
60109040-3225	Uniforms Prot/Clothing	23,973	750	550	-	750
60109040-3231	Telephone	54,279	1,538	16,538	5,894	15,000
60109040-3999	Miscellaneous Expense	5,935	775	775	338	775
60109040-4010	Equipment	6,245	53,939	22,739	22,479	-
TOTAL WATER & SEWER ADMINISTRATION		5,707,057	1,523,408	1,505,808	955,153	1,596,795

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
WATER & SEWER BILLING						
60109084-1005	Beer Tax Bonus	2,883	3,630	3,630	3,248	3,760
60109084-1015	Salaries	608,054	770,533	770,533	632,671	891,588
60109084-1020	Special Bonus	15,000	-	-	-	-
60109084-1025	Salary Overtime	15	5,000	5,000	3,614	5,470
60109084-2010	Employee Insurance	103,528	128,276	128,276	101,671	118,087
60109084-2025	State Pension	49,440	65,531	65,531	55,293	72,113
60109084-2029	Medicare Tax	8,445	10,843	10,843	8,599	12,068
60109084-2030	Social Security	36,108	46,339	46,339	36,767	51,574
60109084-3100	Outside Services	300,875	415,000	413,000	225,155	415,000
60109084-3110	Machine Rental	2,639	3,000	3,000	2,138	3,000
60109084-3137	Postage & Freight	3,315	6,450	6,450	1,755	6,450
60109084-3138	Operating Forms	867	1,000	1,000	1,140	1,000
60109084-3155	Office Supplies	6,080	7,315	7,315	8,216	7,315
60109084-3156	Maintenance Contracts	738	700	700	-	700
60109084-3170	Repairs & Supplies	3,880	1,500	7,500	6,897	1,500
60109084-3210	Travel/Education	3,370	250	250	-	225
60109084-3212	Car Allowance	4,800	5,045	5,045	4,204	5,487
60109084-3214	Books/Dues/Subscriptions	1,510	1,600	1,600	1,550	1,600
60109084-3230	Utilities	-	2,040	2,040	-	-
60109084-3231	Telephone	6,517	12,000	8,000	3,646	8,000
60109084-3995	Bank Charges	3,676	10,000	10,000	65,486	10,000
60109084-3999	Miscellaneous Expense	-	200	200	-	200
TOTAL WATER & SEWER BILLING		1,161,740	1,496,252	1,496,252	1,162,049	1,615,137

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
COLLECTIONS						
60109072-1005	Beer Tax Bonus	-	5,566	5,566	4,021	5,405
60109072-1015	Salaries	-	1,166,637	1,166,637	744,665	1,298,676
60109072-1025	Salary Overtime	-	80,000	80,000	33,771	87,531
60109072-2010	Employee Insurance	-	228,229	228,229	135,400	231,998
60109072-2025	State Pension	-	105,445	105,445	69,619	109,010
60109072-2029	Medicare Tax	-	15,802	15,802	10,463	17,513
60109072-2030	Social Security	-	67,536	67,536	44,737	74,849
60109072-3010	Auto Fuel & Oil	71,981	81,519	81,519	35,118	49,110
60109072-3015	Auto-Maintenance	89,151	87,500	87,500	89,762	130,885
60109072-3047	Chemicals	46,775	28,000	28,000	40,346	28,000
60109072-3100	Outside Services	53,246	122,000	63,000	58,941	122,000
60109072-3106	Toll Bridge	308	235	235	314	250
60109072-3110	Machine Rental	6,237	8,000	8,000	2,619	8,000
60109072-3137	Postage & Freight	-	550	550	235	550
60109072-3138	Operating Forms	-	250	250	62	250
60109072-3155	Office Supplies	-	2,000	2,000	49	2,000
60109072-3170	Repairs & Supplies	158,376	179,617	185,117	121,342	132,086
60109072-3195	Tip Fee	-	3,000	3,000	-	3,000
60109072-3210	Travel/Education	-	4,250	4,250	2,370	3,825
60109072-3214	Books/Dues/Subscription	-	780	780	660	780
60109072-3225	Uniforms/Prot Clothing	-	9,950	9,950	3,687	9,950
60109072-3230	Utilities	19,149	25,500	25,500	15,318	19,400
60109072-3231	Telephone	-	22,500	17,500	9,801	17,500
60109072-3999	Miscellaneous Expense	-	750	750	189	750
60109072-4010	Equipment	-	-	-	-	-
60109072-4170	Capital Repairs/Improvements	-	-	-	-	-
TOTAL COLLECTIONS		445,222	2,245,616	2,187,116	1,423,486	2,353,318

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
DISTRIBUTION						
60109073-1005	Beer Tax Bonus	-	8,228	8,228	5,851	7,990
60109073-1015	Salaries	-	1,616,213	1,581,213	1,071,950	1,790,582
60109073-1025	Salary Overtime	-	85,000	110,000	160,155	164,121
60109073-1030	Wages	-	-	10,000	9,306	20,000
60109073-2010	Employee Insurance	-	294,026	294,026	208,328	379,499
60109073-2025	State Pension	-	151,126	151,126	99,845	143,902
60109073-2029	Medicare Tax	-	22,620	22,620	16,651	24,235
60109073-2030	Social Security	-	96,657	96,657	71,197	103,575
60109073-3010	Auto Fuel & Oil	92,004	109,281	109,281	54,477	82,545
60109073-3015	Auto-Maintenance	81,655	59,750	59,750	61,856	108,710
60109073-3047	Chemicals	-	450	450	90	450
60109073-3077	Electricity	369,502	346,800	346,800	340,387	418,900
60109073-3100	Outside Services	-	4,200	4,200	4,429	4,200
60109073-3106	Toll Bridge	236	280	280	164	280
60109073-3110	Machine Rental	3,729	7,700	7,700	2,968	7,700
60109073-3137	Postage & Freight	-	100	100	49	100
60109073-3138	Operating Forms	-	250	250	-	250
60109073-3155	Office Supplies	-	2,000	2,000	400	2,000
60109073-3170	Repairs & Supplies	551,433	467,000	467,000	546,698	375,000
60109073-3210	Travel/Education	450	4,000	4,000	2,484	3,600
60109073-3214	Books/Dues/Subscriptions	-	580	580	-	580
60109073-3216	Regulatory Permits	149	1,200	1,200	149	1,200
60109073-3225	Uniforms/Prot Clothing	-	11,550	11,550	5,292	11,550
60109073-3230	Utilities	3,419	5,100	5,100	3,314	3,900
60109073-3231	Telephone	-	15,230	12,730	10,292	12,730
60109073-3999	Miscellaneous Expense	-	500	500	26	500
60109073-4010	Equipment	14,994	-	-	-	-
60109073-4011	Equipment - WS Process	-	6,300	6,300	-	-
60109073-4170	Capital Repairs/Improvements	48,448	150,000	150,000	15,374	115,000
TOTAL DISTRIBUTION		1,166,019	3,466,141	3,463,641	2,691,731	3,783,099

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
ED LOVE PLANT						
60109045-1005	Beer Tax Bonus	5,236	6,050	6,050	5,049	6,110
60109045-1015	Salaries	1,224,890	1,368,794	1,368,794	1,090,118	1,573,729
60109045-1020	Special Bonus	46,010	-	-	-	-
60109045-1025	Salary Overtime	81,324	75,000	75,000	107,465	109,414
60109045-1030	Wages	-	8,320	8,320	-	-
60109045-1045	Holiday Pay	28,240	27,692	27,692	28,423	30,299
60109045-2010	Employee Insurance	183,349	248,879	248,879	178,096	234,552
60109045-2025	State	112,011	119,686	119,686	102,892	131,869
60109045-2029	Medicare Tax	18,690	18,105	18,105	16,585	21,352
60109045-2030	Social Security	79,913	77,384	77,384	70,917	91,261
60109045-3010	Auto Fuel & Oil	27,852	30,850	30,850	21,043	29,775
60109045-3015	Auto-Maintenance	15,001	6,500	6,500	16,890	26,975
60109045-3047	Chemicals	1,487,224	1,400,000	1,400,000	1,314,464	1,600,000
60109045-3048	Chemical Supplies- Lab	58,177	55,000	55,000	57,040	60,000
60109045-3077	Electricity	1,067,689	1,020,000	1,020,000	1,074,378	1,205,200
60109045-3100	Outside Services	38,705	25,000	46,000	42,822	25,000
60109045-3102	Outside Services-Lab	128,945	138,000	138,000	117,650	118,000
60109045-3106	Toll Bridge	5	20	20	20	20
60109045-3110	Machine Rental	1,588	2,000	2,000	1,324	2,000
60109045-3137	Postage & Freight	197	500	500	230	500
60109045-3138	Operating Forms	5,237	5,500	5,500	5,546	6,000
60109045-3155	Office Supplies	1,670	2,000	2,000	936	2,000
60109045-3170	Repairs & Supplies	135,511	184,000	188,854	227,529	184,000
60109045-3188	Furniture Supplies	18,296	-	-	-	-
60109045-3195	Tip Fee	4,991	7,000	37,000	34,258	40,000
60109045-3210	Travel/Education	12,968	14,000	14,000	11,333	12,600
60109045-3214	Books/Dues/Subscriptions	2,236	3,600	3,600	2,417	3,600
60109045-3216	Regulatory Permits	1,160	4,650	4,650	3,351	585
60109045-3225	Uniforms/Prot Clothing	5,993	8,500	9,822	5,209	8,500
60109045-3231	Telephone	46,671	40,000	35,000	30,022	40,000
60109045-3999	Miscellaneous Expense	-	250	250	37	250
60109045-4011	Equipment- WS Process	-	15,000	15,000	5,732	-
60109045-4170	Capital Repairs/Improvements	152,885	185,000	212,387	40,152	210,000
TOTAL ED LOVE PLANT		4,992,663	5,097,280	5,176,843	4,611,928	5,773,591

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FLETCHER FACILITY						
60109041-1005	Beer Tax Bonus	6,014	7,986	7,986	5,666	7,755
60109041-1015	Salaries	1,266,315	1,740,088	1,740,088	1,156,129	1,890,081
60109041-1020	Special Bonus	56,077	-	-	-	-
60109041-1025	Salary Overtime	202,696	194,815	194,815	159,991	213,155
60109041-1030	Wages	13,179	20,800	20,800	9,333	10,000
60109041-1045	Holiday Pay	12,406	11,077	11,077	14,394	12,119
60109041-2010	Employee Insurance	232,784	347,968	347,968	196,201	268,519
60109041-2025	State Pension	118,907	146,600	146,600	113,263	152,828
60109041-2029	Medicare Tax	20,927	23,239	23,239	18,226	26,092
60109041-2030	Social Security	89,480	99,314	99,314	77,933	109,877
60109041-3010	Auto Fuel & Oil	103,466	147,553	147,553	50,472	84,560
60109041-3015	Auto-Maintenance	47,091	40,000	40,000	29,007	42,885
60109041-3047	Chemicals	390,434	775,000	260,000	166,336	300,000
60109041-3048	Chemical Supplies-Lab	35,118	25,600	25,600	21,704	25,600
60109041-3077	Electricity	1,499,511	1,632,000	1,632,000	1,519,335	1,642,600
60109041-3100	Outside Services	405,063	90,000	886,158	388,983	615,000
60109041-3102	Outside Services-Lab	8,217	26,000	26,000	8,684	26,000
60109041-3106	Toll Bridge	6,682	8,000	8,000	5,096	8,000
60109041-3110	Machine Rental	260,951	122,400	202,400	370,817	322,400
60109041-3137	Postage & Freight	440	600	600	31	600
60109041-3138	Operating Forms	4,000	3,000	3,000	1,624	3,000
60109041-3155	Office Supplies	1,852	2,000	3,000	3,324	2,000
60109041-3170	Repairs & Supplies	290,764	300,000	318,187	441,809	350,000
60109041-3188	Furniture Supplies	79,074	-	4,021	2,173	-
60109041-3195	Tip Fee	370,771	475,000	275,463	181,985	375,000
60109041-3210	Travel/Education	9,259	10,000	10,000	7,159	9,000
60109041-3214	Books/Dues/Subscriptions	5,612	6,150	6,150	4,943	6,150
60109041-3225	Uniforms/Prot Clothing	10,806	11,175	11,440	7,856	11,175
60109041-3230	Utilities	23,988	30,600	30,600	34,030	30,900
60109041-3231	Telephone	38,544	45,000	45,000	25,882	45,000
60109041-3999	Miscellaneous Expense	142	250	250	-	250
60109041-4010	Equipment	-	200,000	200,000	-	200,000
60109041-4011	Equipment- WS Process	175,654	310,000	436,230	259,527	275,000



WATER & SEWER FUND
WATER & SEWER DEPARTMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
FLETCHER FACILITY (continued)						
60109041-4170	Capital Repairs/Improvements	359,008	713,000	887,652	298,580	755,000
60109041-4171	Capital Repair/Impv (CAFR)	-	-	-	-	-
TOTAL FLETCHER FACILITY		6,145,229	7,565,215	8,051,191	5,580,494	7,820,546

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
LAKES						
60109042-1005	Beer Tax Bonus	1,866	2,178	2,178	2,083	2,115
60109042-1015	Salaries	383,806	478,568	478,568	381,080	547,019
60109042-1020	Special Bous	8,750	-	-	-	-
60109042-1025	Salary Overtime	1,091	2,500	2,500	3,950	4,376
60109042-2010	Employee Insurance	78,281	97,090	97,090	77,077	97,372
60109042-2025	State Pension	33,893	43,592	43,592	35,010	48,721
60109042-2029	Medicare Tax	5,183	6,523	6,523	5,089	7,257
60109042-2030	Social Security	22,162	27,880	27,880	21,759	31,007
60109042-3010	Auto Fuel & Oil	19,487	23,038	23,038	11,433	16,720
60109042-3015	Auto-Maintenance	26,434	4,000	4,000	10,149	11,680
60109042-3086	Public Education	-	3,550	3,550	2,237	3,550
60109042-3100	Outside Services	25,294	118,650	216,311	91,399	23,650
60109042-3110	Machine Rental	1,296	1,260	1,260	1,173	1,260
60109042-3137	Postage & Freight	1,998	2,250	1,950	1,632	2,250
60109042-3138	Operating Forms	-	500	500	-	500
60109042-3155	Office Supplies	965	1,000	1,000	460	1,000
60109042-3170	Repairs & Supplies	36,432	100,000	100,000	30,926	100,000
60109042-3193	Clean Our Lake Expenses	-	-	-	-	-
60109042-3210	Travel/Education	3,098	4,500	4,500	1,868	4,050
60109042-3214	Books/Dues/Subscriptions	689	375	375	333	375
60109042-3225	Uniforms/Prot Clothing	1,970	2,770	2,770	1,889	2,770
60109042-3230	Utilities	22,671	25,500	25,500	20,368	26,000
60109042-3231	Telephone	10,331	14,450	14,450	8,010	14,000
60109042-4170	Capital Repairs/Improvements	24,024	150,000	150,000	-	150,000
TOTAL LAKES		709,720	1,110,174	1,247,535	707,925	1,095,672

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
METERS						
60109071-1005	Beer Tax Bonus	-	5,324	5,324	4,560	5,640
60109071-1015	Salaries	-	1,016,350	1,016,350	700,695	1,187,526
60109071-1025	Salary Overtime	-	75,000	75,000	82,467	82,060
60109071-1030	Wages	-	-	60,000	2,952	-
60109071-2010	Employee Insurance	-	181,619	181,619	123,687	206,021
60109071-2025	State Pension	-	89,189	89,189	65,114	91,373
60109071-2029	Medicare Tax	-	13,621	13,621	10,622	15,918
60109071-2030	Social Security	-	58,208	58,208	45,418	68,010
60109071-3010	Auto Fuel & Oil	65,240	86,503	86,503	36,270	52,365
60109071-3015	Auto-Maintenance	25,171	15,000	15,000	40,542	31,790
60109071-3100	Outside Services	-	475	475	50	84,475
60109071-3106	Toll Bridge	89	255	255	95	255
60109071-3110	Machine Rental	-	1,500	1,500	859	1,500
60109071-3137	Postage & Freight	-	50	50	9	50
60109071-3138	Operating Forms	-	250	250	-	250
60109071-3155	Office Supplies	-	1,800	1,800	369	1,800
60109071-3160	Large Meter Maint Supplies	29,742	90,250	90,250	2,942	70,000
60109071-3170	Repairs & Supplies	152,140	142,500	142,500	192,498	100,000
60109071-3210	Travel/Education	-	1,200	1,200	-	1,080
60109071-3225	Uniforms/Prot Clothing	-	6,250	6,250	3,826	6,250
60109071-3230	Utilities	26,635	25,500	25,500	16,986	24,200
60109071-3231	Telephone	-	15,955	8,455	3,277	15,955
60109071-3999	Miscellaneous Expense	-	100	100	-	100
60109071-4170	Capital Repairs/Improvements	69,604	566,173	537,593	-	385,000
TOTAL METERS		368,621	2,393,072	2,442,992	1,333,238	2,431,618

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
PLOTT PLANT						
60109044-1005	Beer Tax Bonus	1,406	1,694	1,694	1,429	1,645
60109044-1015	Salaries	372,883	433,357	433,357	297,446	436,534
60109044-1020	Special Bonus	17,404	-	-	-	-
60109044-1025	Salary Overtime	21,404	20,000	20,000	28,536	27,353
60109044-1030	Wages	-	12,480	12,480	-	-
60109044-1045	Holiday Pay	11,980	11,077	11,077	11,248	12,119
60109044-2010	Employee Insurance	59,803	55,745	55,745	57,097	75,587
60109044-2025	State Pension	36,082	38,430	38,430	29,850	36,951
60109044-2029	Medicare Tax	5,734	5,854	5,854	4,524	5,818
60109044-2030	Social Security	24,517	25,015	25,015	19,345	24,865
60109044-3010	Auto Fuel & Oil	4,541	5,590	5,590	2,003	3,170
60109044-3015	Auto-Maintenance	966	700	700	84	100
60109044-3047	Chemicals	421,810	300,000	350,000	417,089	450,000
60109044-3048	Chemical Supplies-Lab	33,378	22,000	22,000	18,543	22,000
60109044-3077	Electricity	536,550	397,800	397,800	407,555	621,100
60109044-3100	Outside Services	-	10,000	10,000	5,241	10,000
60109044-3106	Toll Bridge	6	-	200	8	200
60109044-3110	Machine Rental	1,851	1,520	1,520	2,402	3,000
60109044-3155	Office Supplies	306	500	500	369	500
60109044-3170	Repairs & Supplies	74,139	95,000	95,000	75,256	95,000
60109044-3210	Travel/Education	4,071	4,000	4,000	796	3,600
60109044-3214	Books/Dues/Subscriptions	650	1,950	1,950	325	1,950
60109044-3216	Regulatory Permits	-	4,290	4,290	-	-
60109044-3225	Uniforms/Prot Clothing	2,220	3,205	3,205	736	3,205
60109044-3231	Telephone	4,331	6,000	6,000	1,943	6,000
60109044-3999	Miscellaneous Expense	-	250	250	-	250
60109044-4011	Equipment - WS Process	-	22,000	22,000	-	-
60109044-4170	Capital Repairs/Improvements	49,909	25,000	102,304	78,504	25,000
60109044-4171	Capital Repair/Impv (CAFR)	-	-	-	-	-
TOTAL PLOTT PLANT		1,685,941	1,503,457	1,630,961	1,460,571	1,865,947

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
WATER & SEWER SUPPORT SERVICES						
60109043-1005	Beer Tax Bonus	2,579	1,936	1,936	323	2,350
60109043-1015	Salaries	349,139	116,358	116,358	104,224	176,770
60109043-1020	Special Bonus	7,500	-	-	-	-
60109043-1025	Salary Overtime	(2,113)	1,000	1,000	124	1,094
60109043-2010	Employee Insurance	48,271	11,561	11,561	10,641	34,985
60109043-2025	State Pension	30,390	11,292	11,292	9,192	15,018
60109043-2029	Medicare Tax	4,857	1,738	1,738	1,446	2,377
60109043-2030	Social Security	20,767	7,425	7,425	6,182	10,157
60109043-3010	Auto Fuel & Oil	10,979	3,517	3,517	427	505
60109043-3015	Auto-Maintenance	4,229	2,200	2,200	419	980
60109043-3100	Outside Services	14	2,500	2,500	-	2,500
60109043-3106	Toll Bridge	261	150	350	188	350
60109043-3155	Office Supplies	-	300	300	-	300
60109043-3170	Repairs & Supplies	3,574	3,200	3,200	2,388	3,200
60109043-3210	Travel/Education	3,009	7,400	7,400	5,540	6,660
60109043-3214	Books/Dues/Subscriptio	335	950	950	-	950
60109043-3225	Uniforms/Prot Clothing	727	1,780	1,780	-	1,780
60109043-3231	Telephone	6,414	4,440	4,440	949	4,440
60109043-3999	Miscellaneous Expense	-	50	50	-	50
TOTAL WATER & SEWER SUPPORT SERVICES		490,933	177,797	177,997	142,043	264,466

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
WATER & SEWER WAREHOUSE/OTS						
60109046-1005	Beer Tax Bonus	-	2,178	2,178	1,788	1,175
60109046-1015	Salaries	426,976	472,475	472,475	375,574	546,210
60109046-1020	Special Bonus	16,250	-	-	-	-
60109046-1025	Salary Overtime	55,360	38,000	48,000	58,739	41,577
60109046-2010	Employee Insurance	83,983	87,208	87,208	69,217	90,155
60109046-2025	State Pension	42,662	42,521	42,521	39,616	47,024
60109046-2029	Medicare Tax	6,415	5,815	5,815	5,849	7,220
60109046-2030	Social Security	27,429	24,850	24,850	25,011	30,858
60109046-3010	Auto-Fuel & Oil	15,951	28,842	28,842	13,806	20,820
60109046-3015	Auto-Maintenance	3,401	4,500	4,500	6,040	6,360
60109046-3100	Outside Services	-	-	28,000	18,543	-
60109046-3106	Toll Bridge	-	30	30	67	50
60109046-3137	Postage & Freight	267	150	150	62	150
60109046-3138	Operating Forms	696	600	600	554	600
60109046-3155	Office Supplies	462	600	600	201	600
60109046-3170	Repairs & Supplies	27,646	45,156	42,456	26,855	45,156
60109046-3210	Travel/Education	18,806	14,000	14,000	9,152	12,600
60109046-3214	Books/Dues/Subscriptio	-	500	500	369	500
60109046-3225	Uniforms/Prot Clothing	2,453	2,750	2,750	1,696	2,750
60109046-3231	Telephone	3,913	7,000	7,000	8,227	7,000
60109046-3999	Miscellaneous Expense	19	400	400	56	400
TOTAL WATER & SEWER WAREHOUSE/OTS		732,689	777,575	812,875	661,423	861,205



WATER & SEWER FUND WATER & SEWER DEPARTMENT

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
SPECIAL PROJECTS						
60138010-609570	Ss Flow Monitoring/Analysis	106,500	120,260	139,920	88,540	140,000
60138010-609940	Pipe/Manhole Rehab/Repair	1,019,745	1,250,000	1,391,137	276,488	1,200,000
60138010-609950	Pipe/Manhole Assessment/Clean	140,962	111,500	111,500	-	111,500
60138010-609960	Root Control	-	-	-	-	40,000
TOTAL SPECIAL PROJECTS		1,267,207	1,481,760	1,642,557	365,028	1,491,500



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**WATER & SEWER FUND
OTHER OPERATING**

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
DEBT SERVICE						
60135010-5020	General Warrants - Principal	10,490,000	9,950,000	9,950,000	8,270,000	10,765,000
60135010-5030	Interest Warrants - Gen	2,208,705	3,368,709	3,368,709	2,853,114	3,653,611
60135010-5045	Fees - Debt Issues	750	25,000	25,000	-	25,000
TOTAL DEBT SERVICE		12,699,455	13,343,709	13,343,709	11,123,114	14,443,611

**WATER & SEWER FUND
OTHER OPERATING**

Account	2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
DEPRECIATION					
60129010-3061 Depreciation	-	9,000,000	9,000,000	-	9,000,000
TOTAL DEPRECIATION	<u>-</u>	<u>9,000,000</u>	<u>9,000,000</u>	<u>-</u>	<u>9,000,000</u>

Account		2022 Actual	2023 Original Budget	2023 Revised Budget	2023 Actual	2024 Mayor
TRANSFERS TO OTHER FUNDS						
60136010-8002	Trans To Health Insurance Fund	25,000	25,000	25,000	-	-
60136010-8033	TransTo Facility Renewal Fund	300,000	300,000	300,000	-	300,000
60136010-8048	Trans-GF Temp Serv Wage	40,978	60,000	60,000	-	35,000
60136010-8054	Trans To GF- Indirect Costs	5,936,757	6,531,773	6,531,773	-	7,569,095
60136010-8055	Trans To General Fund - Ins	420,000	400,000	400,000	-	689,000
60136010-8068	Trans To GF- WS Worker's Comp	50,000	50,000	50,000	-	50,000
60136010-8070	Trans-GF Build Maint	160,866	217,908	217,908	-	171,803
60136010-8074	Trans To WS-RFFI	3,335,599	3,728,891	3,728,891	-	5,207,158
60136010-8093	Trans to Debt Trust	37,922,864	-	-	-	-
60135010-2031	Unemployment	5,126	-	-	560	-
TOTAL TRANSFERS TO OTHER FUNDS		48,197,190	11,313,572	11,313,572	560	14,022,056



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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 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 2024 and provides project highlights. The Elevate fund is balanced, with net revenues expected to be \$23,349,833. 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 2024 Revenues Summary					
Revenue Category	2022 Budget	2023 Budget	2024 Proposed Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 24,699,474	\$ 26,054,857	\$ 26,352,333	\$ 297,476	1.14%
Other Operating	108,000	18,000	-	(18,000)	-100.00%
Intergovernmental	15,000,000	-	-	-	0.00%
Other Financing Sources	62,434,893	-	-	-	0.00%
Cost Reimbursements	21,742	3,004,500	1,997,500	(1,007,000)	-33.52%
Total	\$ 102,264,109	\$ 29,077,357	\$ 28,349,833	\$ (727,524)	

Elevate Tuscaloosa Fund FY 2024 Net Revenues	
Revenue Category	2024 Budget
Sales Tax, Gross	\$ 23,553,000
Use Tax	2,951,000
Grants	-
Other	2,107,500
Total Revenues, Gross	\$ 28,611,500
Less	
Sales Tax Abatement, Legacy Park	(235,000)
Sales Tax Abatement, Alberta Convenience Store	(26,667)
Environmental Services Fees transfer	(5,000,000)
Total Revenues, Net	\$ 23,349,833

Revenue Highlights

Sales and Use Tax - \$21,242,333, 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 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 grant is being used for the Western Riverwalk project within the Connectivity category.
- » 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 \$89 million in grants and private funds.
- » 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 citizens offset the 1% sales tax increase, an environmental service fee rate decrease was approved by the City Council in FY 2019. This lowered the fee for a citizen's first garbage cart to \$3.25 for bills after November 1, 2019 city-wide. The cost of this subsidy was estimated at approximately \$5,000,000 and is paid by the Elevate Fund to the General Fund each year. This cost savings totaled to \$18.10 per month or \$217.20 per year for residential households.

Expenditure Highlights

Elevate Tuscaloosa Fund FY 2024 Operating Expenditure Summary					
<u>Operating Categories</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Proposed Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Operations and Maintenance	\$ 2,836,350	\$ 1,638,228	\$ (216,486)	\$ (1,854,714)	-113.21%
Education Initiatives	1,454,140	1,050,654	1,954,961	904,307	86.07%
Debt Service	2,729,471	5,816,671	3,484,834	(2,331,837)	-40.09%
Transfer To Other Funds	72,759,859	11,316,495	12,689,803	1,373,308	12.14%
Total	\$ 79,779,820	\$ 19,822,048	\$ 17,913,112	\$ (1,908,936)	-10%

Elevate Tuscaloosa Fund FY 2024 Capital Expenditure Summary					
<u>Capital Categories</u>	<u>Current Life Budget</u>	<u>2024 Proposed Budget</u>	<u>Revised Life Budget</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Connectivity	\$ 19,230,633	\$ 7,150,000	\$ 26,380,633	\$ 7,150,000	37.18%
Cultural Arts & Tourism	14,930,873	500,000	15,430,873	500,000	3.35%
Parks and Recreation	12,814,775	1,000,000	13,814,775	1,000,000	7.80%
Restart Tuscaloosa	8,213,252	-	8,213,252	-	0.00%
Professional Services	320,242	-	320,242	-	0.00%
Contingency	1,997,168	1,786,721	3,783,889	1,786,721	89.46%
Total	\$ 57,506,943	\$ 10,436,721	\$ 67,943,664	\$ 10,436,721	18.15%

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 2024 is \$3,420,336. Within this total:

- \$1,245,336 is budgeted as transfers to the General Fund to reimburse for personnel and utility costs related to completed and in-service Elevate projects.
- \$675,000 is budgeted as transfers to General Fund Reserve for Future Improvements for equipment to be used by ground maintenance crews on completed and in-service Elevate park projects.
- \$1,500,000 is budgeted as a transfer to the River District Fund for development, maintenance and repairs to the area known as the River District that houses multiple Elevate projects such as River District Park, the Western Riverwalk, and the future Saban Center.

Connectivity

» **University Boulevard Corridor:** Part of a large, phased effort, this project will make improvements to University Boulevard in key areas, including Alberta on the eastern end and on the west in the area between downtown and the University of Alabama campus. \$4,000,000 is being funded in FY 2024 for this project along with the 2022-A debt issuance amount allocated to this project of \$9,000,000.

» **Downtown, Riverfront and Workforce Transit:** \$150,000 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.

» **Western Riverwalk:** \$1,500,000 is being budgeted for Western Riverwalk for FY 2024. This riverwalk extension will provide additional access to the riverfront, recreational amenities, connectivity, and opportunities for private investment on adjacent properties. Another component of this project is the construction of a new pedestrian bridge that will cross over Jack Warner Parkway and connect River District Park to the future Saban Center. This project has been awarded a grant for \$15 million through the U.S. Department of Transportation's BUILD program.

Expenditure Highlights (continued)

» **Tuscaloosa National Airport (TCL) Grant Matches:** \$1,000,000 is being budgeted for Airport grant matches for the TCL. In FY 2023, the City of Tuscaloosa was awarded federal funding for a \$26,000,000 airport investment for the design and construction of additional runway length for the Runway 04-22 as part of an omnibus government funding package. The project and federal funding is planned to be phased over 5 years between 2023-2026. The FY 2024 budgeted amount, along with future budget amounts planned in FY 2025 and FY 2026 is being set aside to cover the grant matching required for these airport investments.

» **Skyland Boulevard Streetscaping:** \$500,000 is included in the FY 2024 budget for the initial planning of the Skyland Boulevard Streetscaping project.

Cultural Arts and Tourism

» **Saban Center:** \$500,000 in funding will be used for professional services as the project progresses onward through design and fundraising phases.

Parks and Recreation

» **Bowers Park:** \$1,000,000 is being funded for Bowers Park in FY 2024 for professional services to develop design and construction documents for a Phase 1 improvements project upon completion of the ongoing park concept plan.

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 the spring 2023, there were 650 kids enrolled. Each child enrolled saves the family \$4,600. The funding for FY 2024 is \$378,851.

» **Summer Learning Academies:** This free 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 \$286,110 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 12 credit hours (increase of 3 credit hours from previous school year) from the University of Alabama, Shelton State Community College, or Stillman College. Last school year, 518 students earned 2,300+ hours of college credit for free. The funding for FY 2024 is \$765,000.

» **TCS Athletic Excellence Fund:** \$525,000 in funding will be provided to Tuscaloosa City Schools for the TCS Athletic Excellence Fund. Funding allocations to high school and middle school athletic departments will be directed by an advisory committee. This funding will supplement existing funding for school athletic programs. Last year, this funding provided a 54% increase to coaching supplements for TCS middle and high school athletics.

Public Safety

» **Public Safety:** 20% of net revenues in FY 2024 will be invested into Public Safety initiatives. The FY 2024 allocation of \$4,270,467 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 2024 Debt Service Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2020-A	381,270	677,989	1,059,259	18,573,040	October 2050
2022-A	685,000	1,740,575	2,425,575	38,695,000	June 2052
Total	\$ 1,066,270	\$ 2,418,564	\$ 3,484,834	\$ 57,268,040	



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Account		2022 Revised Budget	2022 Actual	2023 Revised Budget	2023 Actual	2024 Mayor Rec
ELEVATE REVENUES						
10800050-0101	Sales Tax	\$ 22,273,732	\$ 22,924,389	\$ 23,405,801	\$ 15,617,713	\$ 23,553,000
10800050-010101	S/T Rebate - Legacy Park	(251,814)	(236,213)	(290,000)	(119,519)	(235,000)
10800050-010102	S/T Rebate - Constr Mitigation	(211,411)	(45,727)	-	-	-
10800050-010103	S/T Rebate-Alberta Conv Store	-	-	(9,000)	(13,328)	(26,667)
10800050-0102	Use Tax	2,820,370	2,792,401	2,848,056	1,942,448	2,951,000
10800050-0104	Sales Tax Pen & Int	68,597	109,128	100,000	76,247	110,000
10800065-0901	Rental Income	108,000	108,000	18,000	18,000	-
10800075-1901	Federal Grants	15,000,000	-	-	1,442,253	-
10800080-1406	Warrant Proceeds	58,893,360	39,590,000	-	-	-
10800080-1413	Premium On Warrants Issued	3,541,532	1,209,593	-	-	-
10800080-1430	Interest Income - Debt Service	1	-	-	1,813	-
10800090-99001	Cost Reimbursement T-News	21,742	26,217	4,000	(1,387)	-
10800090-99003	SCF-Capital Campaign	-	-	3,000,500	-	1,997,500
TOTAL ELEVATE REVENUES		102,264,109	66,477,788	29,077,357	18,964,240	28,349,833



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ELEVATE TUSCALOOSA FUND
OPERATING EXPENDITURES

Account		2022 Revised Budget	2022 Actual	2023 Revised Budget	2023 Actual	2024 Mayor Rec
ADMIN						
10802010-1018	Salary & Benefits Reimb To GF	8,744	-	-	-	\$ -
10802010-3100	Outside Services	5,000	5,388	-	996	-
10802010-3137	Postage & Freight	250	-	-	-	-
10802010-3138	Operating Forms	1,000	-	-	-	-
10802010-3155	Office Supplies	1,000	-	-	-	-
10802010-3170	Repairs & Supplies	25,000	17,622	-	1,405	-
10802010-3214	Books/Dues/Subscription	1,000	150	-	150	-
10802010-3230	Utilities	222,000	225,037	215,000	189,463	-
10802010-3995	Bank Charges	1,000	270	-	-	-
10802010-3999	Miscellaneous Expense	2,500	407	-	-	-
10802010-4010	Equipment	-	-	24,391	23,012	-
10802010-9990	Admin - Contingency	2,568,856	-	811,263	-	(216,486)
TOTAL ADMIN		2,836,350	248,874	1,050,654	215,026	(216,486)

ELEVATE TUSCALOOSA FUND
OPERATING EXPENDITURES

Account		2022 Revised Budget	2022 Actual	2023 Revised Budget	2023 Actual	2024 Mayor Rec
EDUCATION INITIATIVES						
10802050-20558	TCBOE-Elevate Pre-K	\$ 364,140	\$ 364,140	\$ 371,423	\$ 340,471	\$ 378,851
10802050-20559	TCBOE-Elevate Summer Learn	275,000.0	275,000	280,500	280,500	286,110
10802050-20560	TCBOE-College & Career Ready	765,000.0	765,000	765,000	688,500	765,000
10802050-20501	Skilled Trades Academy Wst AL	50,000.0	50,000	50,000	50,000	-
10802050-20544	TSC Athletic Excellence Fund	-	-	500,000	500,000	525,000
TOTAL EDUCATION INITIATIVES		1,454,140	1,454,140	1,966,923	1,859,471	1,954,961

ELEVATE TUSCALOOSA FUND
OPERATING EXPENDITURES

Account		2022 Revised Budget	2022 Actual	2023 Revised Budget	2023 Actual	2024 Mayor Rec
DEBT SERVICE						
10819010-5020	General Warrants - Principal	\$ 359,790	\$ 359,790	\$ 1,265,530	\$ 1,265,530	\$ 1,066,270
10819010-5022	Line Of Credit - Principal	1,079,784	-	2,289,212	7,000,000	-
10819010-5030	Interest- Warrants	700,221	700,221	2,216,125	2,216,125	2,418,564
10819010-5032	Interest On Line Of Credit	136,592	157,701	45,804	21,318	-
10819010-5045	Fees - Debt Issues	453,084	296,002	-	-	-
TOTAL DEBT SERVICE		2,729,471	1,513,714	5,816,671	10,502,973	3,484,834

ELEVATE TUSCALOOSA FUND
OPERATING EXPENDITURES

Account		2022 Revised Budget	2022 Actual	2023 Revised Budget	2023 Actual	2024 Mayor Rec
TRANSFERS TO OTHER FUNDS						
10819030-8001	Trans To River District Fund	-	-	1,500,000	-	\$ 1,500,000
10819030-8005	Trans To GF-RFFI	42,350	42,350	-	-	674,000
10819030-8055	Trans To General Fund	-	-	-	-	115,416
10819030-8055-001	Trans To GF - CFG ETF O&M	-	-	437,574	-	849,920
10819030-8055-002	Trans To GF - ETF PS Pay Plan	2,984,850	2,984,850	4,210,972	-	4,270,467
10819030-8055-003	Trans To GF - Restart Tts Agen	577,352	577,352	-	-	-
10819030-8055-004	Trans To GF - Restart Tts Spec	25,000	25,000	-	-	-
10819030-8055-005	Trans To GF - Utilities	9,000	9,000	20,000	-	280,000
10819030-8063	Trans To GF - Garbage Subsidy	5,000,000	5,000,000	5,000,000	-	5,000,000
10819030-8083	Trans To Pub Safety Capital	2,000,000	2,000,000	-	-	-
10819030-8084	Trans To Pub Works Capital	139,500	139,500	-	-	-
10819030-8093	Trans To Debt Trust	61,981,807	40,503,591	(2,051)	-	-
10819030-8104	Trans To Facility Renewal	-	-	150,000	-	-
TOTAL TRANSFERS TO OTHER FUNDS		72,759,859	51,281,643	11,316,495	-	12,689,803

Account		Current Budget	Actual	Encumbrances	Current Available	2024 Mayor Rec	Revised Budget
CONNECTIVITY							
10802020-16113	Univ Blvd Corridor Imprv - ETF	\$ 750,000	\$ 54,890	\$ 10	\$ 695,100	\$ 4,000,000	\$ 4,750,000
10802020-20551	Downtn Riverfront Transit ETF	320,850	220,850	-	100,000	150,000	470,850
10802020-20563	Northern Riverwalk ETF	500,000	-	-	500,000	-	500,000
10802020-20564	Tpd Hangar Improvements ETF	912,523	830,041	-	82,482	-	912,523
10802020-20565	Western Riverwalk ETF	16,224,760	5,412,530	10,246,204	566,026	1,500,000	17,724,760
10802020-20570	Tcl Lkg Study/Survey ETF	22,500	22,500	-	-	-	22,500
10802020-23019	Greenboro Ave Streetscape	500,000	-	-	500,000	-	500,000
10802020-23020	Skyland Blvd Streetscape	-	-	-	-	500,000	500,000
10802020-23500	Tcl Grant Matches	-	-	-	-	1,000,000	1,000,000
TOTAL CONNECTIVITY		19,230,633	6,540,811	10,246,214	2,443,608	7,150,000	26,380,633

Account		Current Budget	Actual	Encumbrances	Current Available	2024 Mayor Rec	Revised Budget
CULTURAL ARTS & TOURISM							
10802030-19524	Saban Center	\$ 13,188,323	\$ 10,903,070	\$ 4,583,140	\$ (2,297,887)	\$ 500,000	\$ 13,688,323
10802030-20552	Bama Theatre Etf	337,815	260,715	-	77,100	-	337,815
10802030-20567	Feasibility Study-Exp. Venues	120,000	110,000	10,000	-	-	120,000
10802030-21021	Gateway Discovery Center Etf	550,000	9,439	-	540,561	-	550,000
10802030-22545	Tuscaloosa Civil Rights Trail	734,735	-	-	734,735	-	734,735
TOTAL CULTURAL ARTS & TOURISM		14,930,873	11,283,224	7,093,140	(3,445,491)	500,000	15,430,873

Account		Current Budget	Actual	Encumbrances	Current Available	2024 Mayor Rec	Revised Budget
PARKS & RECREATION							
10802040-20021	Snow Hinton Park ETF	\$ 500,000	\$ 469,791	\$ 30,209	\$ -	\$ -	\$ 500,000
10802040-20031	Bowers Park Paving	674,161	674,162	-	(1)	-	674,161
10802040-20031-001	Sokol Park Paving (Local Sts)	331,325	331,325	-	-	-	331,325
10802040-20554	McDonald Hughes Ctr Ph1 ETF	987,018	987,018	-	-	-	987,018
10802040-20555	Snow Hinton Park ETF	159,750	159,749	-	1	-	159,750
10802040-20556	Tuscaloosa Tennis Center ETF	500,000	127,019	372,981	-	-	500,000
10802040-20557	Harris-Nicol Trails ETF	614,500	114,500	47,020	452,980	-	614,500
10802040-20566	All-Incl Playground ETF	500,000	500,000	-	-	-	500,000
10802040-21007-003	Bowers Park - ETF	-	-	-	-	1,000,000	1,000,000
10802040-21023	Kaulton Pk Improvements	1,500,000	-	-	1,500,000	-	1,500,000
10802040-21033	Sokol Parkng & Watrmln Imprv	5,640,513	2,276,191	3,195,019	169,303	-	5,640,513
10802040-22026	Rock Quarry Landing Impv	543,508	-	-	543,508	-	543,508
10802040-22500	Benjamin Barnes Ymca ETF	500,000	25,000	-	475,000	-	500,000
10802040-23150	Sokol Pk Master Plan	150,000	150,000	-	-	-	150,000
10802040-23520	Bowers Park Concept Site Plan	214,000	-	203,200	10,800	-	214,000
TOTAL PARKS & RECREATION		12,814,775	5,814,754	3,848,429	3,151,592	1,000,000	13,814,775

Account		Current Budget	Actual	Encumbrances	Current Available	2024 Mayor Rec	Revised Budget
RESTART TUSCALOOSA							
10802060-20031	Restrt - Resurf Local St 2021	\$ 3,838,554	\$ 3,740,158	\$ 98,396	\$ -	\$ -	\$ 3,838,554
10802060-20573	Restart - Business Relief	1,323,300	1,323,300	-	-	-	1,323,300
10802060-20575	Restart - Experience	83,132	83,132	-	-	-	83,132
10802060-20576	Restart - Neighborhoods	2,736,001	2,736,002	-	(1)	-	2,736,001
10802060-21570	Restart - Para Ol'Colony Reno	150,000	150,000	-	-	-	150,000
10802060-22503	Restart - Exp Civil Rights Fdn	15,265	15,265	-	-	-	15,265
10802060-22504	Restart - Exp Air Svc Recruit	67,000	45,864	21,136	-	-	67,000
TOTAL RESTART TUSCALOOSA		8,213,252	8,093,721	119,532	(1)	-	8,213,252

Account	Current Budget	Actual	Encumbrances	Current Available	2024 Mayor Rec	Revised Budget
PROFESSIONAL SERVICES						
10802011-20561 Professional Services	\$ 320,242	\$ 230,175	\$ 90,066	\$ 1	\$ -	\$ 320,242
TOTAL PROFESSIONAL SERVICES	320,242	230,175	90,066	1	-	320,242

Account	Current Budget	Actual	Encumbrances	Current Available	2024 Mayor Rec	Revised Budget
CONTINGENCY						
10818010-9990 Contingency	\$ 1,997,168	\$ -	\$ -	\$ 1,997,168	\$ 1,786,721	\$ 3,783,889
TOTAL CONTINGENCY	1,997,168	-	-	1,997,168	1,786,721	3,783,889